Harnett
COUNTY
NORTH CAROLINA

APPROVED BUDGET

FOR FISCAL YEAR 2026-2027

Harnett
COUNTY
NORTH CAROLINA

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Board of Commissioners

Duncan Edward Jaggers
Chairman
District 4

Matthew Nicol
Vice-Chairman
District 5

Barbara McKoy
District 1

William Morris
District 2

W. Brooks Matthews
District 3

Harnett
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County Manager
Brent Trout

Deputy County Manager
Coley Price

Assistant County Manager
Michael Morrow

Assistant County Manager
Lisa McFadden

Finance Officer
Kimberly Honeycutt

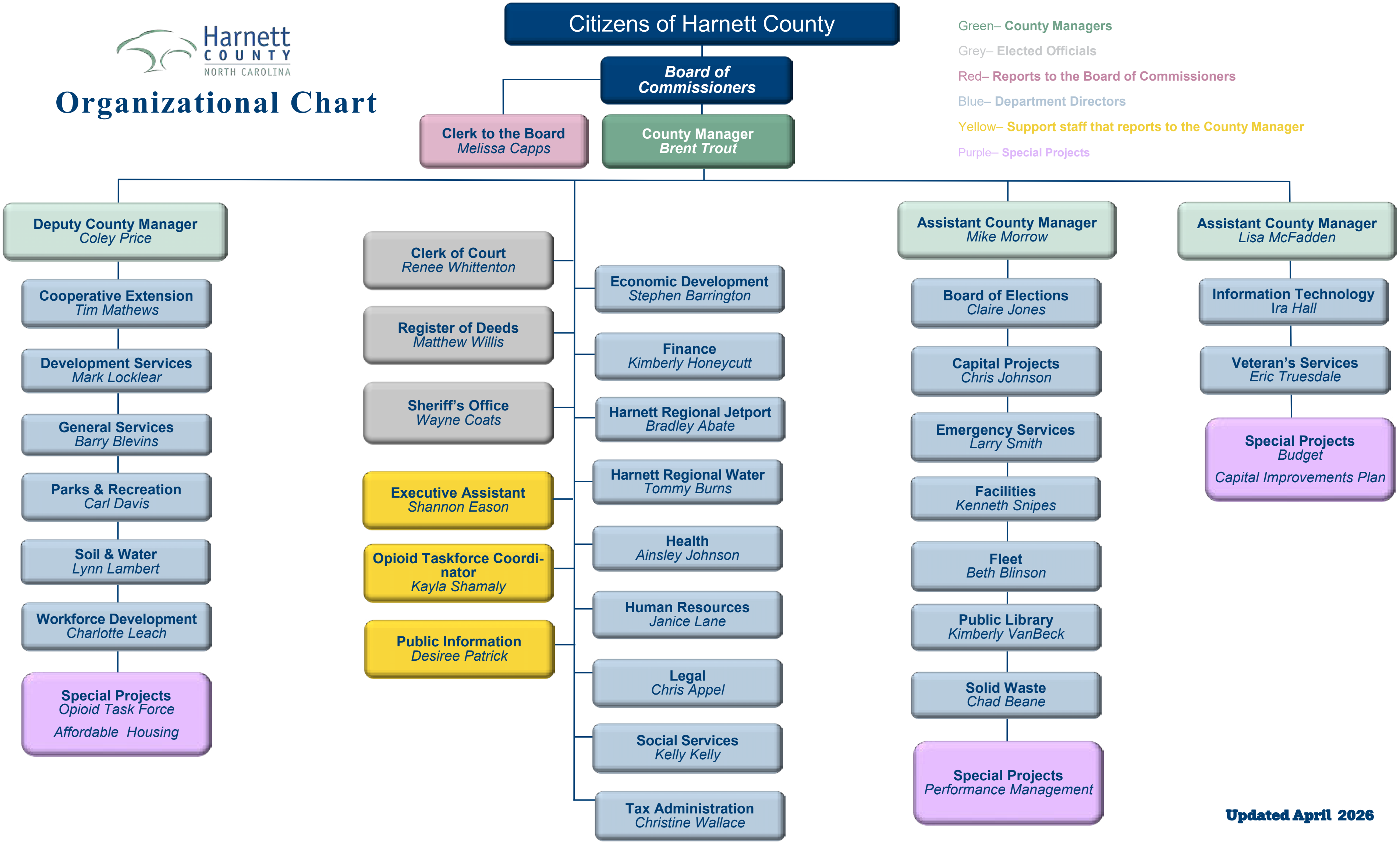
Clerk to the Board of Commissioners
Melissa Capps

County Leadership Team

Board of Elections, Claire Jones
Capital Projects, Chris Johnson
Clerk of Courts, Renee Whittenton
Communications & Marketing, Desiree Patrick
Cooperative Extension, Tim Mathews
Development Services, Mark Locklear
Economic Development, Stephen Barrington
Emergency Services, Larry T. Smith
Facilities Maintenance, Kenneth Snipes
Fleet Maintenance, Beth Blinson
General Service, Barry Blevins
Harnett Regional Jetport, Brad Abate
Harnett Regional Water, Tommy Burns
Health Department, Ainsley Johnson

Human Resources, Janice Lane
Information Technology, Ira Hall
Legal Services & Risk Management, Chris Appel
Library, Kimberly Van Beck
Parks & Recreation, Carl Davis
Register of Deeds, Matthew Willis
Sheriff’s Office, Wayne Coats
Social Services, Kelly Kelly
Soil & Water Conservation District, Lynn Lambert
Solid Waste, Chad Beane
Tax Department, Christine Wallace
Veterans Services, Eric Truesdale
Workforce Development, Charlotte Leach

Organizational Chart



Updated April 2026

Harnett County Government Profile

The County, formed in 1855, is in the South-Central portion of North Carolina. It lies partially in the Coastal Plain and partially in the Piedmont section. Harnett County is one of the fastest growing counties in North Carolina. Standard Population Estimates have estimated Harnett County's population at 147,949. The county seat, the Town of Lillington, has a population of 5,255 while the City of Dunn, the largest municipality located in the County, has a population of 8,642. Also located within the County are the Town of Coats with a population of 2,241, Erwin with a population of 4,667 and Angier with a population of 6,586. All five municipalities comprise approximately 18.5% of the total County population.

The County contains 601 square miles of land. The Cape Fear River, which flows from the northwest to the southeast part of the County, is the County's main drainage system. The chief tributaries include the Upper Little River system, Lower Little River, and the Black River. Generally, the eastern two-thirds of the County exhibits topographic features common to the Coastal Plain of North Carolina. It is an area of level to gently rolling terrain with elevations ranging from 100 to 300 feet above sea level. Undeveloped lands are covered by pines and low growing shrubs. The major underlying geological formation includes sedimentary rocks consisting mostly of unconsolidated sands and clays. Topographic features in the western part of the County resemble the Piedmont region of North Carolina. It is an area of steeper hills with elevations as high as 450 feet above sea level. Undeveloped lands are also covered by pines and low-growing shrubs. The major underlying geological formation includes crystalline rocks, such as granite and slate.

The County is governed by a Board of Commissioners (the "Board"). The Board consists of five members who are elected from districts, on a partisan basis, by a district vote and serve staggered four-year terms. Elections for the Board are held in November of even-numbered years. The Commissioners take office at the first meeting in December following the November election. At that time, the Board elects a Chairman and a Vice Chairman from among its members. Commissioners hold policy-making and legislative authority. They are also responsible for adopting the budget and appointing the County Manager. The manager is responsible for implementing policies, managing daily operations, and appointing department heads.

The County provides its citizens with a wide range of services including public safety, human services, culture and recreation development, environmental protection, sanitation, and general government services. The County also extends financial support to certain boards, agencies, and commissions to assist their efforts in serving citizens. Among these are the Harnett County Board of Education, Central Carolina Community College, the Mid-Carolina Council of Governments, and Sandhills Mental Health. This report includes the County's activities in maintaining these services.

The County has 29 public schools and a community college (Central Carolina Community College). The County has evaluated its relationship with each of these entities. The school administrative units and the community college are entities independent of the County because County allocations do not constitute a major portion of their revenues, and because the County has no authority to designate their management. These entities are excluded from this report. The notes to the combined financial statements provide a detailed explanation of the County's relationship to each of these entities and the reasons for their exclusion. The reader is referred to the annual financial reports issued by each of these entities.

Reference Guide

This section is designed to help the reader understand the budget by explaining how the document is organized. This document is Harnett County's financial plan for government operations for the July 1, 2026 through June 30, 2027 fiscal year and shows how funds are allocated and how they will be spent.

Introduction

Provides an overview of Harnett County's Board of County Commissioners, leadership team, organizational chart, and a general profile of the county.

Budget At a Glance

Provides a graphic representation of how county property tax dollars are allocated between functions and sources of county revenues.

Budget Message

Provides a high-level overview of the County Manager's Recommended Budget, including:

- Property reappraisal and tax rate
- Steps taken to balance the budget
- Major goals the county manager used in preparing the budget
- Summary of major revenues
- Summary of major expenditures
- Accomplishments and other initiatives

Strategic Plan/Performance Management

The Strategic Plan includes five strategic goals that reflect Harnett County's priorities for the next three years. Goal statements define what the organization intends to accomplish and lays out a path to follow in order to realize the vision.

Budget Guide and Process

Provides an overview of the funds, fund structures, and basis of budgeting. Describes the process for preparing, reviewing, and adopting the budget for the upcoming fiscal year.

General Fund Summary

Categorizes total revenues and expenditures. Key elements of the summaries include:

- Two prior years of actual revenues and expenditures for easy identification of trends

- Percent increase/decrease from the current year budget to next year

General Fund Revenues

- Gives detailed revenue estimates by type of revenue for the major funds
- Shows the increase/decrease from the current year budget to next year and the percent change

Functional Areas

The budget is grouped by functional areas, as identified in the Annual Comprehensive Financial Report (ACFR). The functional areas and departments are as follows:

CULTURE & RECREATION: Includes agencies and county departments that provide library services and recreation

- Culture & Recreation Appropriation
- Library-Main Branch
- Library-Angier Branch
- Library-Benhaven Branch
- Library-Bookmobile
- Library-Coats Branch
- Library-Dunn Branch
- Library-Erwin Branch
- Parks & Recreation Department

ECONOMIC & PHYSICAL DEVELOPMENT: Includes departments that permit and assist various types of development

- Community Development
- Cooperative Extension
- Cooperative Extension-Special Programs
- Development Services
- Development Services-Building Inspections Division
- Economic Development

EDUCATION: Includes agencies that provide education

- Central Carolina Community College (CCCC)
- Harnett County Schools (HCS)

ENVIRONMENTAL PROTECTION: Includes agencies that provide services to protect the environment

- Environmental Protection Allocation
- NC Forestry Program
- Soil & Water Conservation District

GENERAL GOVERNMENT: Includes departments that carry out mandated functions and support the overall governance of the county

- Administration
- Board of Elections
- Clerk of Court
- Facilities - Maintenance
- Facilities - Projects
- Finance
- Fleet Maintenance
- General Services
- Governing Board
- Human Resources
- Information Technology
- Information Technology-GIS
- Legal Services & Risk Management
- Register of Deeds
- Retiree Health Insurance
- Tax Department

HUMAN SERVICES: Includes departments that provide services, most mandated, to benefit the health and welfare of residents

- General Services-Restitution Program
- Health Department
- Health Department-Senior Services
- Mental Health
- Veterans Services
- Social Services-Total Department

- Social Services-Administration
- Social Services-Adoptions
- Social Services-Adult Medicaid
- Social Services-Adult Resources
- Social Services-Child Care Subsidy
- Social Services-Child Protective Services
- Social Services-Child Support
- Social Services-Daycare
- Social Services-Energy Programs
- Social Services-Family & Children's Medicaid
- Social Services-Food Stamps
- Social Services-Foster Care
- Social Services-Program Integrity
- Social Services-Medicaid Transportation
- Social Services-Work First

NON-DEPARTMENTAL: Includes appropriations that are not associated with a particular function that supports the overall county

- Contingency
- Transfers to Debt & Capital Improvements

PUBLIC SAFETY: Includes departments that provide services which enhance the safety of county residents

- Animal Field Services
- Animal Shelter Services
- Emergency Services
- Emergency Services-Emergency Management Grants
- Emergency Services-Emergency Medical Services (EMS)
- Emergency Services-Medical Examiner
- Emergency Services-Rescue Districts
- Sheriff's Office-Total
- Sheriff's Office
- Sheriff's Office-Campbell Deputies

- Sheriff's Office-Child Support Enforcement
- Sheriff's Office-Emergency Communications
- Sheriff's Office-Detention Center
- Sheriff's Office-Police Athletic League (PAL)
- Sheriff's Office-School Resource Officers

TRANSPORTATION: Includes agencies that provide transportation services

- Harnett Area Rural Transit System (HARTS)-Administration
- Harnett Area Rural Transit System (HARTS)-Transportation
- Harnett Regional Jetport

Enterprise Funds: Enterprise Funds are special operating budgets for departments that are run like businesses. The revenues of these funds are expected to cover expenses without General Fund subsidy (or property tax dollars).

- Harnett Regional Water
- Solid Waste

Other Funds: Capital Reserve Funds account for financial resources that are earmarked for future capital needs. Debt Service Funds account for the debt obligations of the County's three major operating funds: General, Harnett Regional Water, and Solid Waste. Internal service funds account for the financing of goods and services provided by one County department to other County departments on a cost reimbursement basis. Special revenue funds are used to account for specific revenues that are legally restricted for particular purposes.

- Capital Reserve Funds
- Debt Service Funds
- Internal Service Funds
- Special Revenue Funds

Glossary

The Glossary includes budgetary, accounting, and County terminology.

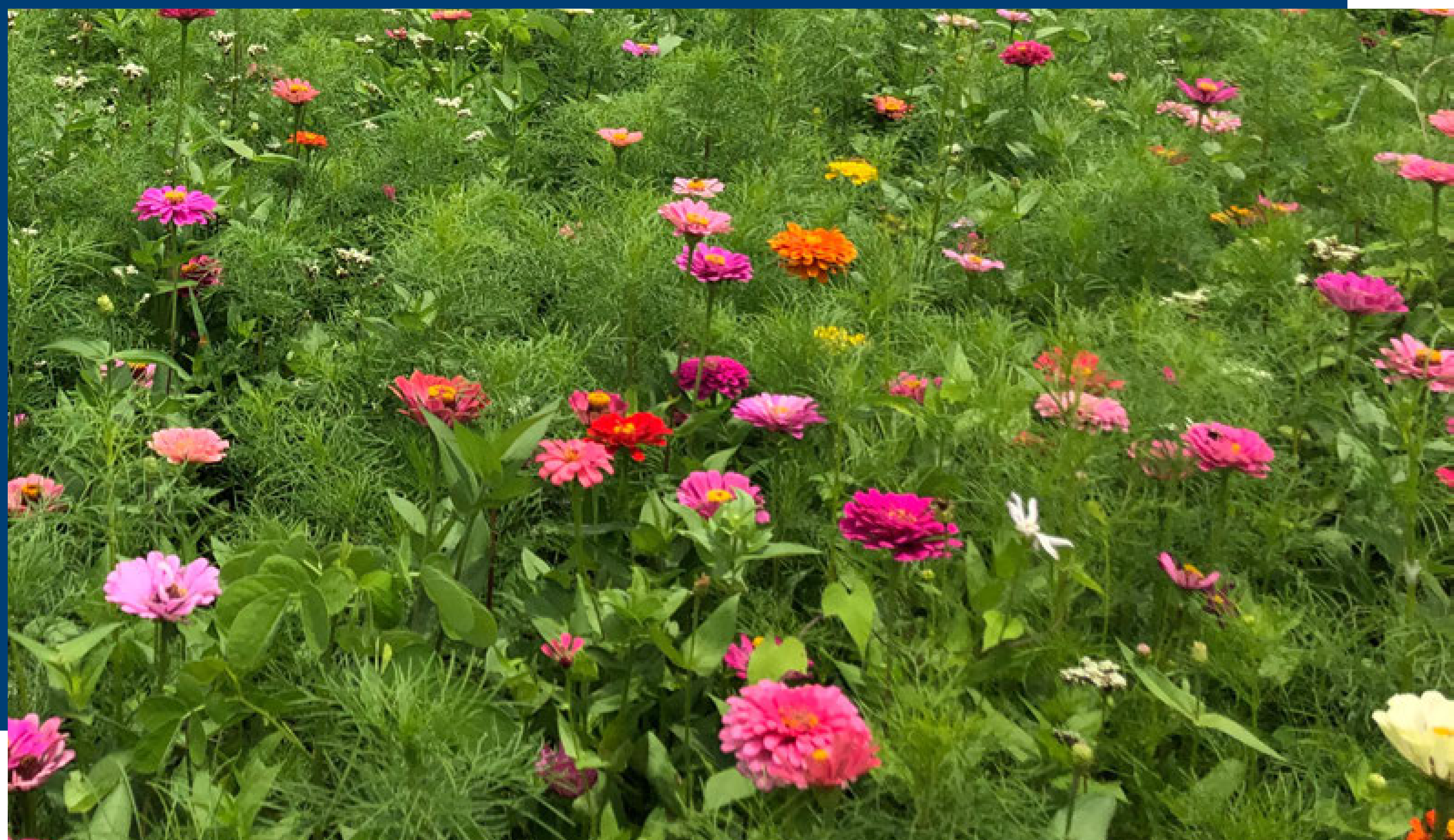
Appendices

Appendices include the following supporting information:

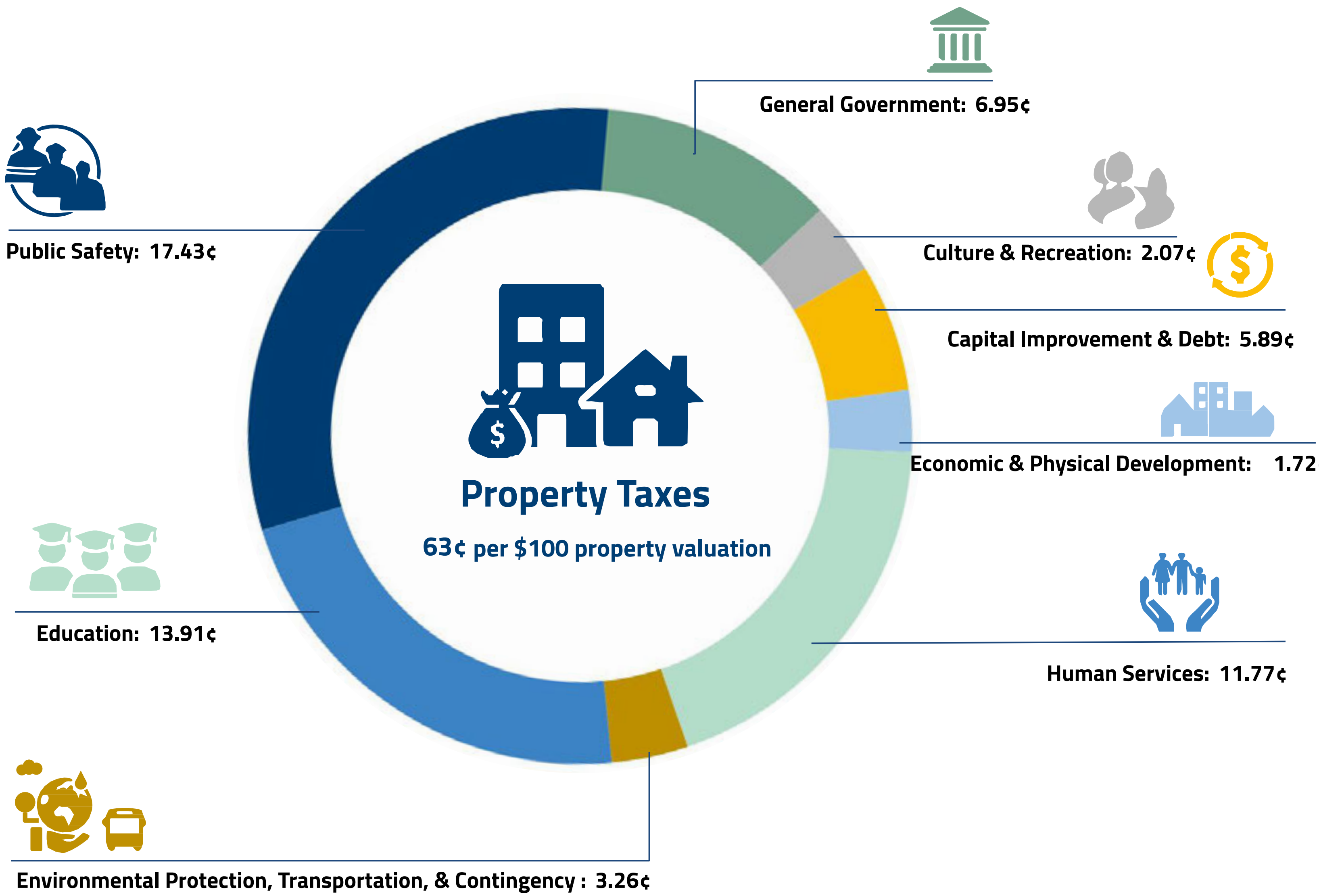
> Approved Rate and Fee Schedule
> Approved Salary and Grade Table

- Approved Fiscal Policy
- Approved Harnett Regional Water Capital Improvements Program
- Approved Harnett Regional Water - Water and Sewer Ordinance
- Approved Capital Improvements Program Summary

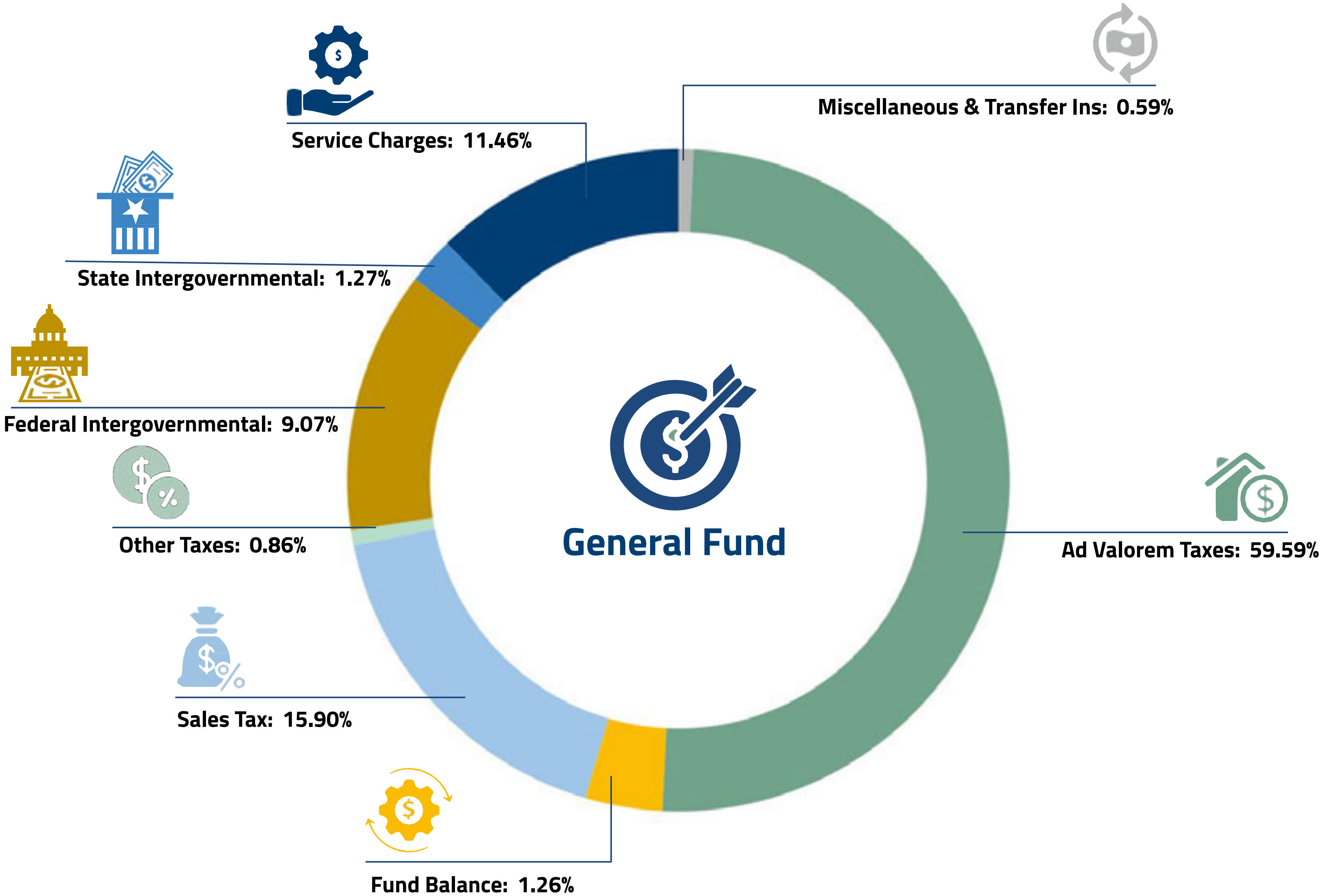
Fiscal Year 2027: Budget at a Glance



Your Tax Dollars at Work



Revenue Sources



Harnett
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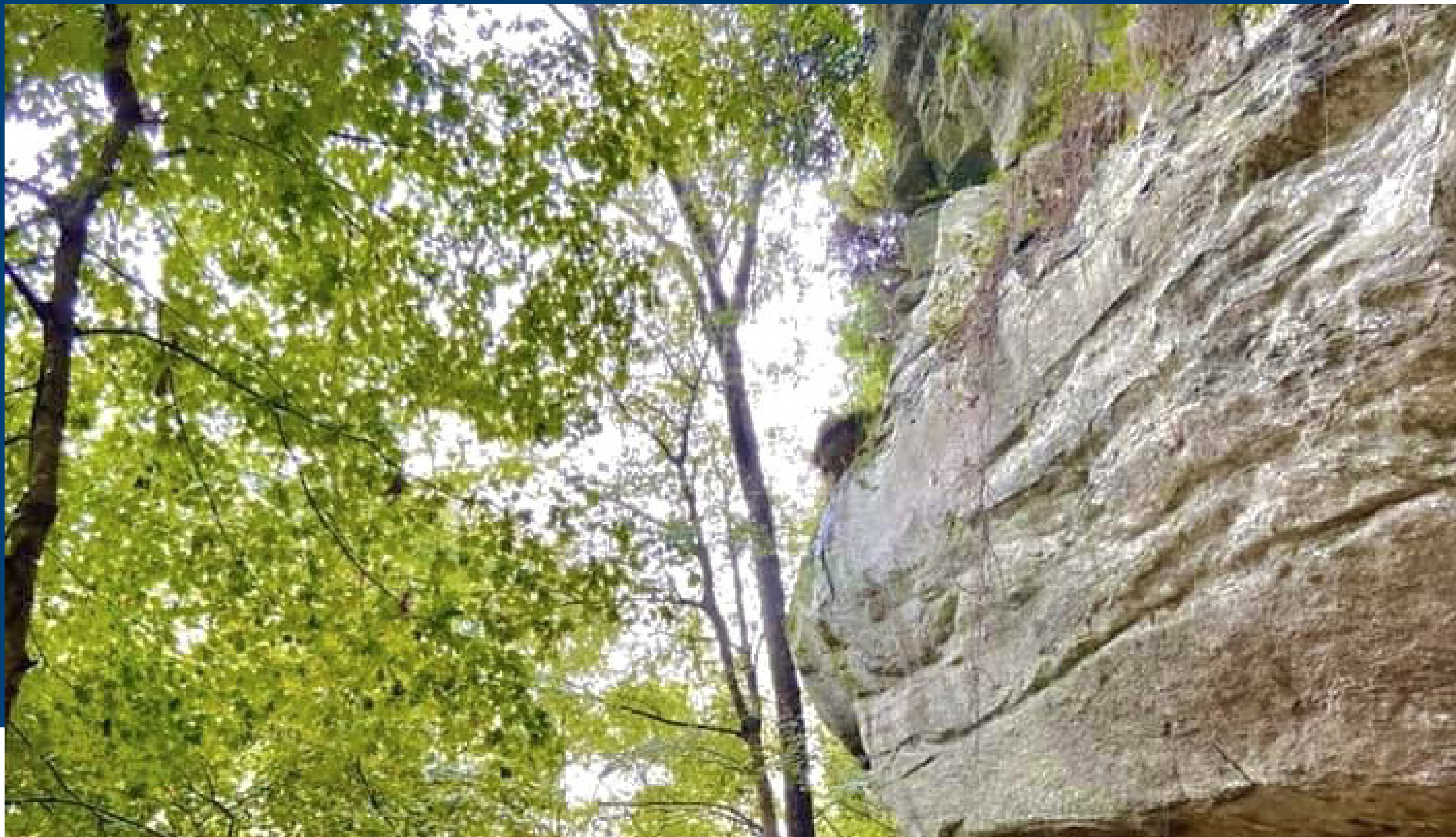
Budget Message



DATE: May 4, 2026

TO: Harnett County Board of Commissioners

FROM: Brent Trout, County Manager

SUBJECT: Budget Message for FY 2027

The work has been completed on the Harnett County FY 2027 budget, and it is presented to you today for review and consideration. Harnett County prepares the annual budget in accordance with the statutory requirements with consideration of enhancing the quality for our residents. The budget has been prepared with the purpose of supporting the strategic goals and priorities of the County Commissioners. You will see this specifically in the items we are recommending for consideration in the expansion budget.

Property Reappraisal and Tax Rate

The property tax assessed values increased by approximately $6.3 billion this year. The growth in home construction continues to increase our total assessed valuation to levels never seen before in Harnett County. The continued growth in the County creates challenges for provision of services and management of government services. In addition to the new construction, we saw an increase in projected revenue due to the revaluation process. The appeal process for property owners is ongoing so a clear amount of change in valuation is not known until the appeals are completed.

Therefore, we have created an estimate of the value loss we expect to realize at the end of the appeal process at 8%. The current tax levy rate is **$0.591/$100**. The known valuation reduced by our expected valuation loss provides a calculation of a revenue neutral rate of $0.4858/$100. The revenues in total compared to expenses for a continuation budget leave a deficit for this year. In addition, the rapid growth in the County and the priorities of the Board require us to find additional resources. To meet these needs, I am recommending the continuation of the current tax levy rate of **$0.591/$100.** The rate of $0.591 is $0.1052 more than the revenue neutral rate.

Other Revenue Sources

In looking at revenue sources other than property tax, we see good news as well as they surpass our Fiscal Year 2026 projections. The two biggest examples of this growth in revenue are Building Inspection Fees and Sales Tax revenues. These positive increases are not surprising based on the County's growth pattern.

Sales tax revenue collection has slowed statewide over the past three fiscal years. The North Carolina League of Municipalities (NCLM) provides sales tax forecast information, and we used their research in projecting our sales tax revenues. Based on current research, NCLM projects that local sales tax revenues will finish Fiscal Year 2025-2026 3.4% above Fiscal Year 2024-2025 levels. They also project a Fiscal Year 2026-2027 sales tax growth of 3.1% over Fiscal Year 2025-2026 levels. Based on Harnett County trends, we are estimating our sales tax growth to remain approximately 8%. Revenue estimates are always subject to error and may fluctuate widely based on unpredictable factors such as weather conditions, policy changes, and international conflicts.

Harnett County shares sales taxes with the municipalities based on the Ad Valorem method, meaning sales tax is distributed to the County and the municipalities in proportion to the total amount of ad valorem taxes levied by each entity.

Table 1: General Fund Funding by Category

The variance column shows the difference between FY 2027 Recommended Budget and FY 2026 Revised Budget.

	FY 25 Actual	FY 26 Revised	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Approved Variance	Approved % Inc/Dec
Human Services	34,007,735	38,912,173	40,638,210	241,830	40,880,040	1,967,867	5%
Public Safety	52,237,330	56,630,544	59,658,574	1,046,312	60,704,886	4,074,342	7%
Transportation	3,905,150	4,288,650	3,893,915	416,281	4,310,196	21,546	1%
Environmental Protection	483,669	571,720	607,888	72,993	680,881	109,161	19%
Economic & Physical Development	5,181,551	6,040,799	5,888,743	99,139	5,987,882	(52,917)	(1%)
General Government	20,045,039	23,319,108	24,142,552	107,335	24,249,887	930,779	4%
Education	38,083,704	47,836,488	42,336,488	2,286,961	44,623,449	(3,213,039)	(7%)
Culture & Recreation	5,981,059	6,595,339	6,683,281	631,481	7,314,762	719,423	11%
Contingency	-	1,035,122	6,352,686	-	6,352,686	5,317,564	514%
Transfers	17,930,228	16,060,281	20,046,528	-	20,046,528	3,986,247	25%
	177,855,465	**201,290,224**	**210,248,865**	**4,902,332**	**215,151,197**	**13,860,973**	**7%**

The FY 2026 Original Budget amount for contingency was $7,321,341. As funds have been moved out of contingency into other departments, the Revised Budget amount has been reduced to reflect these transfers. If the FY 2027 Recommended amount was compared with the original budget, the variance would be $968,655 and the percent decrease would be 13%. This chart does not include the $1.4 million going to Harnett County Schools for maintenance needs. Those funds are budgeted in the Board of Education Capital Reserve.

Fee Schedule Recommendations

A list of fees is recommended to be adjusted. Appendix 1 in the budget book contains the details on these changes.

We have included a recommended 10% increase across the board for rescue agencies. The Dunn/Averasboro Fire District requested a rate decrease. The recommendation is detailed on the table below.

Table 2: Recommended Fire Tax Rates and Total Revenues by Department.

District	FY 26 Rate	FY 27 Req Rate	FY 27 Rec Rate	Total Revenue FY 26 Rate Produces	Total Revenue FY 27 Rate Produces	Increase
Anderson Creek	0.110	0.110	0.110	2,592,749	2,592,749	-
Angier/Black River	0.085	0.085	0.085	2,780,905	2,780,905	-
Benhaven	0.120	0.120	0.120	2,311,438	2,311,438	-
Banner	0.120	0.120	0.120	176,209	176,209	-
Boone Trail	0.110	0.110	0.110	1,391,172	1,391,172	-
Buies Creek	0.1075	0.1075	0.1075	1,249,028	1,249,028	-
Cape Fear	0.144	0.144	0.144	1,969	1,969	-
Coats/Grove	0.110	0.110	0.110	1,348,751	1,348,751	-
Crains Creek	0.110	0.110	0.110	130,372	130,372	-
Cypress Pointe	0.095	0.095	0.095	112,836	112,836	-
Duke	0.105	0.105	0.105	693,174	693,174	-
Dunn/Averasboro	**0.110**	**0.095**	**0.095**	**3,032,605**	**2,681,961**	**(350,644)**
Flatbranch	0.130	0.130	0.130	958,254	958,254	-
Flatwoods	0.120	0.120	0.120	202,246	202,246	-
Godwin/Falcon	0.150	0.150	0.150	10,568	10,568	-
Northwest Harnett	0.080	0.080	0.080	2,218,554	2,218,554	-
Spout Springs	0.120	0.120	0.120	3,894,150	3,894,150	-
Summerville-Bunnlevel	0.110	0.110	0.110	1,745,810	1,745,810	-
West Area	0.130	0.130	0.130	118,619	118,619	-
West Johnston	0.120	0.120	0.120	61,408	61,408	-
Total Fire Districts				**25,030,817**	**24,680,173**	**(350,644)**
Averasboro School District	0.020	0.020	0.020	576,103	576,103	-

The County also levies the Averasboro School District tax. No change is recommended for that district.

Harnett County Schools

The FY 2027 Recommended Budget includes an additional $6,000,000 transfer to our debt service fund to pay for the new Highland High School and CTE High School. The Highland High School is currently estimated at a construction cost of $140,000,000 and the new CTE High School is estimated at construction cost of $65,000,000. Harnett County will transfer a total of $17,000,000 to the debt service fund. The amount transferred will need to be increased in future budgets per the financial analysis of Davenport Finance presented to the board at our annual planning session.

Harnett County School System (HCS) presented their request for funding to the County. The recommended funding details are listed below:

- Provides expansion funding for Harnett County Schools' discretion ($2,000,000).
- The total current expense appropriation budgeted in Fiscal Year 2027 will provide a per pupil funding of $1,892.53 which is an increase per student of $82.13. Harnett County schools must share with charter schools on a per student basis. The total number of students is based on HCS average daily membership (ADM) of 19,682 students and estimated 2,508 charter school students.
- Provides $1,400,000 for maintenance projects, in accordance with the Approved FY 2027-2033 Capital Improvements Program. These funds are budgeted in the Board of Education Capital Reserve.
- Capital outlay spending, budgeted in the Board of Education Capital Reserve, remains at FY 2026 levels. (School systems do not share capital outlay funds with charter schools.)
- Sets aside $4,052,686 in Contingency, if needed, to replace the loss of low wealth funding. This is a reduced amount compared to last year's contingency.

Compensation Study, Pay Recommendations and Organizational Excellence

- We have a current total of 45 full-time vacancies versus 40 vacancies last year, of which 24 of those positions are in our public safety departments.
- The recommendation included in the budget is to provide a 3% COLA increase for all employees and a 2% market adjustment based on our compensation study.
- The recommendation included in the budget is to provide a 1.5% performance pay increase to staff that meet expectations and have a positive performance evaluation.
- The proposed budget recommendation <u>does not</u> include an increased 401K contribution for any employees.
- The employee contribution for health insurance premiums will remain unchanged.
- Increased employer contribution by 3% for health insurance premiums.
- Retirement contribution increased by 1% for law-enforcement officers and 0.70% for all other county employees.
- There are 15 new positions recommended due to increased demand for services. Six of these new positions are in Harnett Regional Water.
- There are 15 reclassifications and four special salary adjustments recommended due to changes in duties and certifications received.

Community Programs and County Initiatives

- Provides funding for two small business grants ($5,000) in partnership with the Small Business Development Center at Central Carolina Community College.
- Provides funding to expand the Employee Engagement Program.
- Provides funding for the new Bookmobile including materials and staffing.
- Provides additional funding for Harnett County Schools and Central Carolina Community College.
- Provides additional funding for the debt service fund for the future Highland High School and CTE High School.

Other County Initiatives

The Board of Commissioners completed the first ever Strategic Plan for Harnett County in 2022. The process involved the Board of Commissioners, County staff, and the public developing the strategic plan. Staff completed the Performance Management process to determine action plans for the key strategic actions. The process continued in FY 2024 with phase four with the creation of business plans for each department to execute. The business plans were completed and approved by the County Manager with implementation occurring throughout the FY 2025 budget year and into the future. The Rapid Process Improvement program training has been completed, and this summer we will begin to conduct RPI events to review and improve processes of Harnett County government.

We spent a great deal of time projecting our revenues and expenses to ensure that we were as accurate as possible in determining our resources available and our funding needs. Departments were asked to justify any spending over Fiscal Year 2026 budgeted amounts, and their requests were reviewed in detail by our budget team. We also continued breaking the budget into continuation and expansion funding requests. Continuation refers to funding needed for ongoing operations, while expansion requests are for new programs and positions. Each expansion request is separately justified by the director. You will see CONT (continuation) and EXP (expansion) columns in the budget summaries of the document. Any new request is also detailed separately, along with the cost to the County.

Each year, our departments and community partners identify areas for growth that would improve the services we provide to Harnett County. This year, those requests totaled over $13.25 million. However, due to limited available funding in the General Fund, we had to make some very difficult decisions.

We were only able to recommend $4,545,821 in expansion requests, about 34.3% of what was asked for. While we couldn't fund everything, we prioritized the most essential needs, including $2.27 million for county departments and $276,961 for Central Carolina Community College. We also recognized the immense needs of our school system; while we couldn't meet their full request of $8.28 million, we have committed $2,000,000 to help Harnett County Schools continue supporting our students.

Over the past few years, we have continued improving our Capital Improvements Program (CIP) process, and the Board of Commissioners adopted the CIP in January 2026. The improved process and early adoption meant that we were able to focus our time this spring on the operating budget. The proposed budget provides the funding needed for the schools, community college, and the departments to continue to provide the quality service and support that the citizens of Harnett County expect. The proposed budget provides increases necessary to operate our government and covers new expansion items related to keeping up with our growing County and operations. I am recommending that the tax rate remains at $0.591, the same as last year.

Maintaining this rate is important for the long-term health of our County. Last year, we significantly increased funding for our schools by $15 million, using one-time savings (fund balance) to cover the cost. This year, the revenue from the recent property revaluation allows us to make that school funding permanent and sustainable. Additionally, we have allocated $6 million to our debt service fund to prepare for future payments on two new high schools.

These two investments, totaling approximately $21 million, account for the $0.1052 difference between the "revenue-neutral" rate of $0.4858 and our recommended rate of $0.591. While the proposed budget includes a planned use of $8,604,688 from our fund balance, we typically find that unspent department funds at the end of the year offset this amount. This allows us to meet our county's needs while maintaining our commitment to a balanced budget.

I want to thank Central Carolina Community College, the Fire and EMS Departments, Harnett County Schools, and other community partners for their collaboration in developing the Fiscal Year 2027 budget. I want to thank the department directors for submitting their information and requests in a timely manner with well-thought-out justifications for their requests. I would love to meet all their requests, but unfortunately, we do not have the resources to do so. I also want to thank Assistant County Manager, Lisa McFadden, for all the countless hours she has spent preparing this budget for your consideration.

We will conduct a joint session with the Board of Education on May 4, 2026, to discuss their budget request. The presentation of budget details will be conducted on May 12, 2026, with a public hearing on the budget conducted on May 18, 2026. The final approval of the budget is scheduled for the June 1, 2026, meeting.

We look forward to receiving your comments, questions, and directions over the next month regarding the proposed budget. Please contact Lisa or me with your questions, and we will respond as quickly as possible.

Respectfully,

Brent Trout

Brent Trout
County Manager
Harnett County

BUDGET MESSAGE

Changes to Manager's Recommended Budget

page #			Continuation	Expansion
Expenditures, as presented in recommended budget:				
71	**Org-Object**	**Description**	**$215,151,197**	
	1105120-543010..548000	FIXED CHARGES-CHILD HEALTH	6,260	-
	1105130-543010..548000	FIXED CHARGES-ADULT HEALTH SERVICE	157	-
	1105131-543040..548000	FIXED CHARGES-SEXUALLY TRANSMITTED DISEASE	1,565	-
	1105910-601010	EDUCATION-BOARD OF EDUCATION	-	4,000,000
	1105920-602010..602050	EDUCATION-CCCC	-	(75,000)
	1106110-555000	CAPITAL OUTLAY-PARKS & RECREATION	-	(75,878)
	1105134-543040..548000	FIXED CHARGES-MATERNAL HEALTH	3,756	-
	1105135-543040..548000	FIXED CHARGES-FAMILY PLANNING	2,816	-
	1109800-598100..598800	INTERFUND / BUDGETARY-INTERFUND TRANSFERS	-	500,000
	1109910-599000	INTERFUND / BUDGETARY-CONTINGENCY	-	100,000
	1204650-543010..548000	FIXED CHARGES-HARNETT REGIONAL JETPORT	4,200	-
	1105110-502010..507070	SALARIES & BENEFITS-HEALTH ADMINISTRATION	-	93,314
	1105310-543010..549030	FIXED CHARGES-DSS - ADMINISTRATION	13,700	4,040
	1105310-582000..587000	NON-CAPITALIZED ASSETS-DSS - ADMINISTRATION	-	3,745
	1105180-531010..539090	CURRENT SERVICES-ENVIRONMENTAL SERVICES	-	1,270
	1105180-543010..548000	FIXED CHARGES-ENVIRONMENTAL SERVICES	-	4,638
	1105180-581000..587000	NON-CAPITALIZED ASSETS-ENVIRONMENTAL SERVICES	-	125
	1104410-502010..507070	SALARIES & BENEFITS-EMERGENCY SERVICES	59,000	-
	1105180-502010..507070	SALARIES & BENEFITS-ENVIRONMENTAL SERVICES	-	1,000
	1105180-521030..528010	SUPPLIES & MATERIALS-ENVIRONMENTAL SERVICES	-	1,300
	1105352-502010..507070	SALARIES & BENEFITS-DSS - FAMILY & CHILDRENS MEDICAID	-	68,349
	1104510-521010..526010	SUPPLIES & MATERIALS-ANIMAL CONTROL	-	(3,840)
	1104510-531020..539050	CURRENT SERVICES-ANIMAL CONTROL	-	(2,410)
	1104510-543010..548000	FIXED CHARGES-ANIMAL CONTROL	-	(5,520)
	1104512-502010..507070	SALARIES & BENEFITS-ANIMAL SHELTER	-	114,302
	1105137-543040..545040	FIXED CHARGES-TUBERCULOSIS PROGRAM	1,095	-
	1105260-543010..548000	FIXED CHARGES-SENIOR HEALTH SERVICE	2,605	-
	1104570-502010..507070	SALARIES & BENEFITS-COMMUNICATIONS	-	18,328
	1104570-582000..587000	NON-CAPITALIZED ASSETS-COMMUNICATIONS	-	(52,000)
	1105310-521010..526010	SUPPLIES & MATERIALS-DSS - ADMINISTRATION	-	355
	1104110-519010..519090	PROFESSIONAL SERVICES-GOVERNING BODY	5,600	-
	1104120-543010..548000	FIXED CHARGES-ADMINISTRATION	397	-
	1104750-544090	FIXED CHARGES-ENVIRONMENTAL PROT ALLOC	-	(66,313)
	1104161-545010..545090	FIXED CHARGES-INSURANCE - PROPERTY & LIABILITY	(18,254)	-
Adjusted expenditure, as presented in the budget ordinance			**$219,863,899**	

Revenues, as presented in recommended budget:

71	Org-Object	Description	$215,151,197	
	1204650-350410..350480	SERVICE CHARGES-HARNETT REGIONAL JETPORT	17,708	-
	1105180-350410	SERVICE CHARGES-ENVIRONMENTAL SERVICES	-	101,647
	1105310-330210	RESTRICTED REVENUE-DSS - ADMINISTRATION	6,850	38,245
	1103000-300101..300700	TAXES - AD VALOREM-TAXES - AD VALOREM	10,387,264	-
	1103900-390982..390990	INTERFUND / BUDGETARY-NON-REVENUE RECEIPTS	(5,839,012)	-
Adjusted revenue, as presented in the budget ordinance			**$219,863,899**	

223	Org-Object	Description	$25,256,276	
	2118401-567100..567700	CONTRACTS & GRANTS-SPECIAL DISTRICTS	8,586	15,160
Adjusted expenditure, as presented in the budget ordinance			**$25,280,022**	

223	Org-Object	Description	$25,256,276	
	2118401-300101..300201	TAXES - AD VALOREM-SPECIAL DISTRICTS	8,586	15,160
Adjusted revenue, as presented in the budget ordinance			**$25,280,022**	

215	Org-Object	Description	$528,045	
	2128501-531020..535020	CURRENT SERVICES-EMERGENCY TELEPHONE 911	(3,074)	-
Adjusted expenditure, as presented in the budget ordinance			**$524,971**	

215	Org-Object	Description	$528,045	
	2128501-320500	TAXES - OTHER-EMERGENCY TELEPHONE 911	(3,074)	-
Adjusted revenue, as presented in the budget ordinance			**$524,971**	

Capital Reserve Funds, as presented in recommended budget:

186	Org-Object	Description	$750,000	
	5004110-555000	CAPITAL OUTLAY-GOVERNING BODY	-	500,000
Adjusted expenditure, as presented in the budget ordinance			**$1,250,000**	

186	Org-Object	Description	$750,000	
	5003900-390981..390990	INTERFUND / BUDGETARY-NON-REVENUE RECEIPTS	-	500,000
Adjusted revenue, as presented in the budget ordinance			**$1,250,000**	

Enterprise Funds, as presented in recommended budget:

169	Org-Object	Description	$53,604,500	
	6107111-551000..557000	CAPITAL OUTLAY-HRW ADMINISTRATION	286,175	-

	6107113-531010..539050	CURRENT SERVICES-WATER TREATMENT PLANT	(20,400)	-
	6107119-543010..549085	FIXED CHARGES-WATER DISTRIBUTION	1,725	-
	6107121-531010..539050	CURRENT SERVICES-SEWER COLLECTIONS	(30,000)	-
Adjusted expenditure, as presented in the budget ordinance			**$53,842,000**	

169	Org-Object	Description	$53,604,500	
	6103700-370610..370630	FACILITY FEES-FACILITY FEES	237,500	-
Adjusted revenue, as presented in the budget ordinance			**$53,842,000**	

201	Org-Object	Description	$3,068,114	
	8804310-350410	SERVICE CHARGES-FLEET SHERIFF	(7,500)	-
	8809410-350410	SERVICE CHARGES-FLEET SERVICES	7,500	-
Adjusted revenue, as presented in the budget ordinance			**$3,068,114**	

Strategic Plan/ Performance Management

HARNETT COUNTY

2032 Strategic Plan

Adopted February 7, 2022
Updated April 16, 2026

Harnett
COUNTY
NORTH CAROLINA

Harnett
COUNTY
NORTH CAROLINA

Prepared by Harnett County in collaboration with the UNC School of Government, Center for Public Leadership and Governance

UNC SCHOOL OF GOVERNMENT
Center for Public Leadership and Governance

Lead Consultants:

Rebecca Jackson, Consultant, *True North Performance Group, LLC*
Lydian Altman, Senior Manager for Leadership Curriculum Development, *UNC School of Government Center for Public Leadership and Governance*

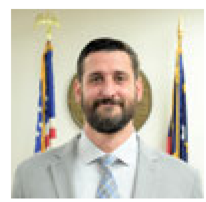
County Commissioners

William Morris
District 2

Brooks Matthews
District 3

Barbara McKoy
District 1

Duncan Jaggers
District 4



Matthew Nicol
District 5

Message from the Board Chairman

I am pleased to present Harnett County's inaugural Strategic Plan. This plan comes at a time of tremendous opportunity for Harnett County, and our goal is for the Strategic Plan to play a key role in helping the Board of Commissioners, County management, and staff seize that opportunity.

Harnett County has grown considerably over the past several decades, and is continuing to change rapidly. The County's population has nearly doubled since 1990, and Harnett is among the fastest growing counties in North Carolina over the past 10 years. If anything, this growth is only expected to accelerate going forward. There are currently more than 11,700 new homes in development across Harnett County. All of this growth means more citizens with more needs, priorities, and expectations for County government. Our job, and the job of all County employees, is to engage, listen to, and serve all of those citizens.

This Strategic Plan establishes explicit priorities that will serve as a roadmap for the County moving forward. It will allow us to move forward together in one direction for the betterment of Harnett County and all of its citizens.

The Plan articulates a dynamic and exciting vision for the future of Harnett County, along with a mission for County Government and five strategic goals that are intended to make that vision a reality. The plan also includes a set of shared core values for Harnett County Government, and objectives under each goal with key strategic actions aimed at accomplishing those objectives.

The process of developing this Strategic Plan was an inclusive one that offered opportunities for both County employees and the County's citizens to provide feedback, which informed the plan. We wanted to develop Strategic Goals that every County department and employee can see their role in accomplishing, and that every citizen feels will improve their lives.

I want to take this opportunity to thank my fellow commissioners for their leadership and direction in making this plan a reality; our County employees and citizens for their participation and input into this process; and our consultants, Rebecca Jackson and Lydian Altman, with the UNC School of Government's Center for Public Leadership and Governance for their support in the County's strategic planning efforts.

As the County transitions from plan development and adoption to execution and implementation, we intend to share our progress and successes by creating an annual performance report that will be available to the public to highlight our accomplishments and track progress towards accomplishing the goals set out in this plan.

Thank you again for your participation in this process and for your commitment to the success of Harnett County. We look forward to what lies ahead.

Contents

Foundation for High Performing Framework

Understanding what the County wishes to achieve by having a clear focus is foundational for building a culture of high performance and essential for making a positive impact in the community. That is what a strategic plan provides.

Once a strategic plan is in place, it is not meant to be a static document that sits on a shelf. It is a living document that must be evaluated and updated as priorities and needs change.

Long-term strategic planning provides direction, identifies desired outcomes, and is the basis for performance analysis.

Vision: What do we want our community to be like for future generations?

Mission: What is our purpose for existence?

Core Values: What are our beliefs and attitudes that guide behavior and our relationships with others?

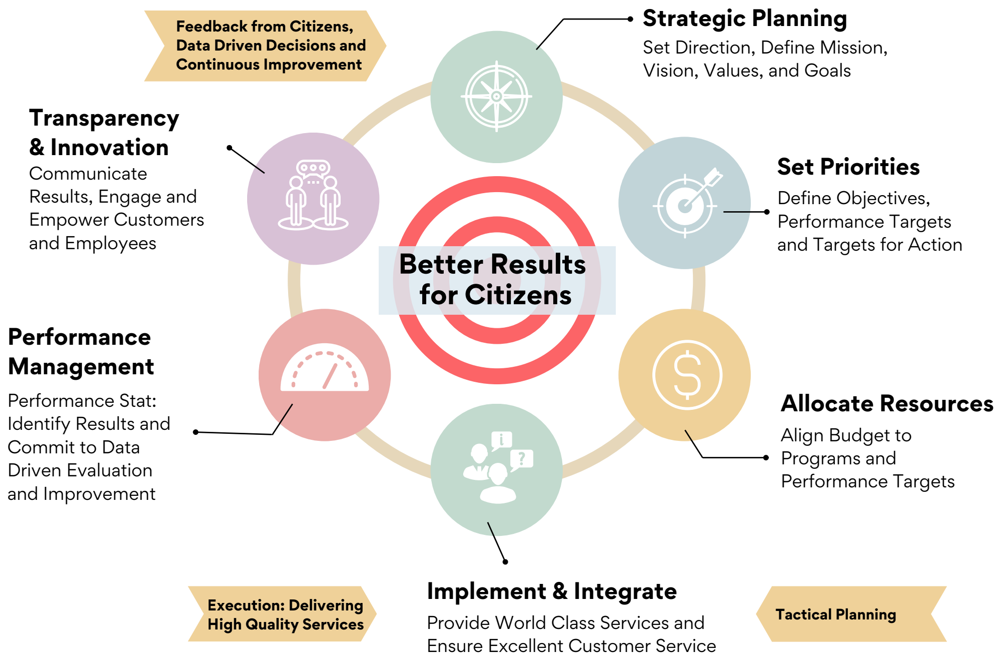
Strategy: What are our goals, objectives and priorities?

Performance: What are our one-year plans and how will we track our progress?

Foundation for High Performing Framework

Strategic plans improve transparency and accountability. They align community values with strategies and priorities, transforming ideas into action.

This Plan will provide clarity to our organization and the community. It will guide our efforts and help make sure resources are allocated in the right areas. Strategic plans lay a foundation for engaging employees and citizens with clear communication, and they provide a basis for performance management.



Strategic Planning Process

The strategic planning process kicked off in June 2021 with a retreat for County Department Heads where they were introduced to strategic planning and high performance structures, and where they identified strategic priorities for the County. A retreat was held for the Board of Commissioners in August 2021, during which the Board identified vision, mission, and core value themes along with strategic goals and priority themes.

County leaders recognized that input from citizens, partner organizations, and the business community was critical to the success of the strategic plan and launched a public engagement campaign in October 2021. Citizens and County employees were given an opportunity to weigh in on the themes the Board identified and provide their feedback during multiple virtual and in-person engagement sessions, and by participating in a strategic planning survey. The results of the survey and engagement sessions were then used to inform the draft Strategic Plan, which was presented to the Board of Commissioners for adoption in February 2022.

MANAGER'S & DIRECTOR'S RETREAT
JUNE 2021

- Introduction to strategic planning and high performance structures
- Celebrating success
- Changing times and improvement opportunities
- Environmental Scan
- Harnett County strategic priorities

COMMISSIONERS INTERVIEWS & RETREAT
JULY-AUGUST 2021

- Introduction to strategic planning and high performance structures
- Environmental scan review
- History of Harnett County
- Vision, Mission and Core Value Themes
- Strategic Goals and priority themes

PUBLIC & WORKFORCE ENGAGEMENT
OCTOBER 2021

- Employee survey and workshops
- Citizen survey and workshops

PLAN DEVELOPMENT & ADOPTION
NOV 2021-FEB 2022

- Board of Commissioner review of input
- Refinement of strategic framework
- Adoption
- Implementation planning

Citizen & Employee Engagement

Following strategic planning workshops held with Harnett County Department Heads and the Board of Commissioners, the County sought input from the public, as well as County employees.

Harnett County invited residents to participate in one of three community workshops in October 2021 to learn more about the strategic planning process and provide feedback. The County held two virtual workshops and one in-person workshop in the Harnett County Resource Center and Library in Lillington. County employees were also invited to attend one of two 30-minute employee engagement workshops to share priorities and to learn more about the process.

In addition to the workshops, citizens and employees were asked to complete a short survey to provide input on the Strategic Plan, which was incorporated into the draft Plan. The surveys contained demographic questions to help ensure the County received diverse perspectives. The County received 776 survey responses from citizens and 263 survey responses from employees within several departments with various years of experience.

Capturing the voice of employees and the community within the Strategic Plan helps to ensure alignment with organizational priorities and community expectations. In addition to being incorporated in the draft plan, the feedback from the workshops and surveys was compiled into an Engagement Report and provided to County Commissioners to show community and employee priorities for the County's vision, mission, and goals.

WHO WE ASPIRE TO BE

Our vision tells us where we are going. It describes the ideal state of Harnett County in 10 years and is focused on the community's future.

OUR VISION

Harnett County is a **unified, safe, healthy, and engaged community** that is **culturally vibrant, well-planned with a thriving economy and a high-quality educational system**, in **harmony with its environment and beautiful natural resources**, and with **strong leadership** ensuring **equitable services** so that all citizens will prosper.

WHO WE ARE, WHAT WE DO

Our mission imparts our organization's purpose. It describes why we exist and defines our organization's role in pursuing the community vision.

OUR MISSION

Harnett County will **effectively and efficiently deliver high quality County services** and **public infrastructure** with **smart growth strategies** and through a **responsive** Board and workforce who are **committed to excellence** and **ensuring the public trust with dedication, leadership and governance**.

CORE VALUES

Our Core Values inform how we will make decisions and fulfill our mission to serve the public. They define our standards of behavior. Harnett County employees are public servants whose purpose is to **CREATE** a better Harnett County.
Customer Service, Respect, Ethical & Fair Treatment, Accountability, Teamwork, and Excellence.

CUSTOMER SERVICE

Seeking to provide citizens and coworkers with the highest level of service possible, taking the time to listen and respond to their needs, and engaging in problem-solving.

RESPECT

Valuing other people's beliefs and treating them with kindness and courtesy.

ETHICAL & FAIR TREAMENT

Doing what's right even when nobody's watching, having concern for others, and serving with integrity, honesty and consistency.

ACCOUNTABILITY

Recognizing your actions and behaviors reflect on the organization, taking responsibility when things don't go as planned, doing what you say you will do, and being good stewards of the public trust.

TEAMWORK

Working together to get the job done, communicating clearly and proactively, engaging community partners and stakeholders, and recognizing the benefits of diverse views and opinions in decision-making.

EXCELLENCE

Committing to making processes more efficient and effective, asking how can we make things better, and seeking continued professional development.

Strategic Goals

Harnett County's Strategic Plan is designed to provide a clear vision for the future along with direction for turning that vision into a reality. The Plan includes five Strategic Goals that reflect the County's priorities for the next three years. Goal statements define what the organization intends to accomplish and lays out a path to follow in order to realize the vision.

Each Goal includes a set of Objectives that further define the Goal, along with Key Strategic Actions that should be undertaken in the coming year to make progress toward the County's Objectives. Key Performance Indicators (KPIs) will also be developed following Strategic Plan adoption that will assist the County in tracking progress toward accomplishing each Goal.

SUPERIOR EDUCATION

ORGANIZATIONAL EXCELLENCE

HEALTHY & SAFE COMMUNITY

ECONOMIC STRENGTH

INFORMED & ENGAGED CITIZENS

SUPERIOR EDUCATION

A strong public school system is essential for the development of children into productive adults who contribute to the overall success of Harnett County. It is critical that Harnett County Government partner with the Harnett County School System to ensure all students in Harnett County are provided with a high quality education.

GOAL OBJECTIVES

Objective 1.1	**Maintain effective collaboration with Harnett County Schools to coordinate budget process, capital projects, and other initiatives**
Objective 1.2	**Maintain a long-term funding plan for capital needs**
Objective 1.3	**Attract, support, and retain highly qualified and experienced public school teachers and staff**
Objective 1.4	**Advocate for appropriate allocation of school funding from federal and state sources**

FY 2025 KEY STRATEGIC ACTIONS

- **Action 1.1.1:** Engage school administration proactively to discuss and coordinate budget priorities and funding for fiscal year
- **Action 1.1.2:** Adopt long-term plan for funding new schools based on education priorities
- **Action 1.2.1:** Maintain County involvement in capital planning and architectural committee for ongoing and upcoming projects
- **Action 1.3.1:** Continue to monitor and address teacher supplements to increase competitiveness in the region
- **Action 1.4.1:** Adopt Legislative Priorities for FY 2025 that includes advocacy for increased funding for schools

Key Performance Indicators will be developed for each Strategic Goal following Strategic Plan adoption to measure and track progress towards accomplishing each goal.

ORGANIZATIONAL EXCELLENCE

Harnett County's greatest asset is its employees. The County desires to become an employer of choice, growing a culture that values high performance and embraces diversity. A positive workplace environment increases productivity and reduces employee stress levels, empowering staff to perform at their peak and provide top-notch service to residents. The County seeks to implement a culture of accountability where staff at every level look for ways to improve and innovate operations and service delivery.

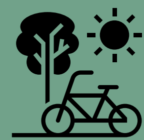
GOAL OBJECTIVES

Objective 2.1	**Attract, retain and grow high performing employees**
Objective 2.2	**Lead the organization with best finance and budget practices**
Objective 2.3	**Foster culture of accountability through performance management and adherence to internal processes**
Objective 2.4	**Seek new and best practice technology to improve processes in all operational areas**
Objective 2.5	**Improve resident and customer experiences through efficient, high quality service delivery and continuous improvement**

FY 2025 KEY STRATEGIC ACTIONS

- **Action 2.1.1:** Review Develop a strategy for replacing future retiring key leadership positions in the organization
- **Action 2.2.1:** Develop and implement a holistic performance management program
- **Action 2.2.2:** Reduce government redundancy with process improvement to find efficiencies and fee schedule improvements to reduce overall government, where possible and reduce the financial burden on tax payers
- **Action 2.3.1:** Review and revise employee performance evaluation and training programs to encourage culture of empowerment and accountability, to foster employee development and to provide enrichment opportunities
- **Action 2.4.1:** Engage County employees in improving internal processes and provide regular education on adherence

Key Performance Indicators will be developed for each Strategic Goal following Strategic Plan adoption to measure and track progress towards accomplishing each goal.



SAFE & HEALTHY COMMUNITY

Harnett County is committed to ensuring that all residents have opportunities to live healthy and productive lives, and that they feel safe. This commitment is shown through the provision of services and programs that enhance residents' lives and promote healthy behaviors and lifestyles. The County is also committed to providing strong public safety and emergency response services.

GOAL OBJECTIVES

Objective 3.1	**Preserve and enhance County residents' quality of life through open space, parks, recreation resources and greenways**
Objective 3.2	**Protect open space and natural resources**
Objective 3.3	**Ensure effective and efficient delivery of services to County residents to promote health, safety and wellbeing for all**
Objective 3.4	**Decrease alcohol and drug abuse**
Objective 3.5	**Provide high quality emergency response and public safety**
Objective 3.6	**Support, promote and celebrate arts and culture**
Objective 3.7	**Provide effective public transportation to the County**
Objective 3.8	**Provide effective solid waste services for the County residents**

FY 2025 KEY STRATEGIC ACTIONS

- **Action 3.1.1:** Prioritize parks and greenway projects for development through Capital Improvements Program
- **Action 3.1.2:** Increase provision of County programs and initiatives aimed at encouraging healthy lifestyles and outdoor activity to include a focus on senior citizens and other special populations

Key Performance Indicators will be developed for each Strategic Goal following Strategic Plan adoption to measure and track progress towards accomplishing each goal.

FY 2025 KEY STRATEGIC ACTIONS

- **Action 3.2.1:** Acquire Johnson Farm for future generations
- **Action 3.3.1:** Medicaid expansion (State Mandate)
- **Action 3.3.2:** Provide support for local farmer's markets and community gardens at County locations to support healthy food options for residents
- **Action 3.3.3:** Research and discuss strategy to address mental health concerns for County residents and bring back to Board for consideration
- **Action 3.4.1:** Assess most pressing issues surrounding substance abuse and engage stakeholder to develop plan to curb problems
- **Action 3.4.2:** Collaborate with Sherriff Office to eradicate drugs in schools (opioid offense) ensuring clean and safe schools. Provide additional resources
- **Action 3.6.1:** Meet regularly with the local arts organizations to generate and implement ideas for celebrating arts and culture
- **Action 3.8.1:** Create a northwest convenience site for public use. Consider changes to the hours of operation for landfills

Key Performance Indicators will be developed for each Strategic Goal following Strategic Plan adoption to measure and track progress towards accomplishing each goal.

ECONOMIC STRENGTH

Harnett County is committed to creating economic opportunity for our residents. The County is working to strengthen its economic development program to position the County for success. This includes providing well-planned infrastructure to recruit business and industry, working with our educational partners to ensure a highly-skilled workforce, and leveraging our resources to ensure residents share in the prosperity generated through these efforts.

GOAL OBJECTIVES

Objective 4.1	**Provide an effective economic development program**
Objective 4.2	**Provide well-planned communities with smart and sustainable growth strategies**
Objective 4.3	**Attract and retain a diverse and viable tax base with increased industrial commercial and retail**
Objective 4.4	**Provide strategically-placed infrastructure for business and industry growth and attraction**
Objective 4.5	**Enhance Harnett Regional Jetport's function as an economic engine for the county**
Objective 4.6	**Foster upward mobility and reduce poverty**
Objective 4.7	**Leverage partners and stakeholders to enhance economic development capacity**

FY 2025 KEY STRATEGIC ACTIONS

- **Action 4.1.1:** Revise development and incentive policies to support thriving businesses and job creation and implement
- **Action 4.1.2:** Educate County departments about economic development priorities and their role in advancing those priorities
- **Action 4.2.1:** Implementation and completion of a comprehensive growth plan for the County
- **Action 4.3.1:** Expand and diversify tax base with strategic and major retail and commercial development in key corridors, especially those with high population centers with sales tax leakage in concert with the comprehensive growth plan for the County

Key Performance Indicators will be developed for each Strategic Goal following Strategic Plan adoption to measure and track progress towards accomplishing each goal.

FY 2025 KEY STRATEGIC ACTIONS

- **Action 4.3.2:** Diversify the tax base by attracting business and industry to bring in higher paying jobs to the County with key businesses that make substantial development investments in the County
- **Action 4.4.1:** Increase availability of high-speed Broadband through County
- **Action 4.4.2:** Seek to extend natural gas availability along strategic corridors identified for commercial growth
- **Action 4.4.3:** Advocate and coordinate with NCDOT and CAMPO and pursue enhanced transportation infrastructure to reduce congestion and increase access throughout the County
- **Action 4.4.4:** Plan water and wastewater infrastructure to direct and attract residential, commercial and industrial growth toward targeted areas
- **Action 4.5.1:** Complete the Jetport runway
- **Action 4.5.2:** Create strategic growth plan for the HR Jetport

Key Performance Indicators will be developed for each Strategic Goal following Strategic Plan adoption to measure and track progress towards accomplishing each goal.

INFORMED & ENGAGED CITIZENS

Harnett County Government exists to serve the citizens of Harnett County. It is vitally important that the public have access to information about County services and programs, and are given an opportunity to provide feedback to the County. Citizens also need to have the capacity and knowledge to effectively engage with County government.

GOAL OBJECTIVES

Objective 5.1	**Provide effective communication to citizens and businesses**
Objective 5.2	**Provide opportunities for citizens to engage meaningfully with County government**
Objective 5.3	**Provide effective internal communications and engagement with employees**
Objective 5.4	**Strengthen Citizen Advisory Boards and Committees program**

FY 2025 KEY STRATEGIC ACTIONS

- **Action 5.2.1:** Develop an effective resident engagement strategy focused on creating a positive image for the County and promoting excellent customer service
- **Action 5.4.1:** Create and implement a new program which tracks participation and engagement levels of the Citizen Advisory Boards

Key Performance Indicators will be developed for each Strategic Goal following Strategic Plan adoption to measure and track progress towards accomplishing each goal.

Harnett
COUNTY
NORTH CAROLINA

For more information, contact:
Harnett County Manager's Office
455 McKinney Parkway
Lillington, NC 27546
910-893-7555

harnett.org/strategicplan

Strategic Plan Performance Measures as of April 2026

Blue = Pending/ Not Yet Started										
Green = In-Process and On Target										
Yellow = Ongoing and Behind Target										
Red = Stopped/ Barrier to Completion										
Purple = Complete							Status Update FY 2026			
Project	**Type (KSA or Other)**	**Goal Team**	**Person Responsible**	**Due Date for Completion**	**Action Item**	**Update**	**QTR 1**	**QTR 2**	**QTR 3**	**QTR 4**
1.1.1: Engage school administration proactively to discuss and coordinate budget priorities and funding for FY2025	Key Strategic Action	1	County Administration and Harnett County Schools	6/30/2026	Quarterly collaborative meetings with County Manager and Superintendent	Number of Meetings as of 3/31/26 County Manager/Superintendent– 2 Harnett County Schools Finance/County Finance & Budget- 3				
			Public Information Officer	9/30/2026	Elected officials and administration staff survey	Customer survey planned and in process				
			Budget Director	6/30/2026	Engage Central Carolina Community College budget requests for Harnett Promise for FY25	Information incoming from CCCC, in process				
1.1.2: Adopt long-term plan for funding new schools based on education priorities	Key Strategic Action	1	Davenport	2/10/2026	Consultant updating education debt affordability plan	Presentation complete				
			Davenport	2/10/2026	Present current education debt affordability plan to Board of Commissioners	Presentation complete				
1.2.1: Maintain County involvement in capital planning and architectural committee for ongoing and upcoming projects	Key Strategic Action	1	Harnett County Schools	Summer 2026	Quotes submitted by Harnett County Schools to County Administration for Highland High School	In process due to RFP advertising by School administration				
			Board of Commissioners	TBD	Board approved Project Ordinance with next budget approval	Not started yet				
			Board of Commissioners	TBD	Funding of Projects	Not started yet				
1.3.1: Address teacher supplements to increase competitiveness	Key Strategic Action	1	Budget Director	6/30/2026	Increase funding for teacher supplement for FY27	Funding request will be considered in FY2027 budget; work in process				
1.4.1: Adopt Legislative Priorities for CY2026 that includes advocacy for	Key Strategic Action	1	County Manager	Spring 2026	Adopted Legislative Priorities for 2026	Complete				
			County Manager	Spring 2026	Develop Legislative Priorities for 2026	Complete				
2.1.2: Review and develop a strategy for replacing future retiring key leadership positions in the organizations	Key Strategic Action	2	Human Resources Director/Department Heads		Review Strategy plan for succession planning and leadership development	Pending and not yet started				
			Human Resources Director/Department Heads		Meet with Stakeholders for review of plan	Pending and not yet started				
			Human Resources Director/Department Heads		Revise draft plan	Pending and not yet started				
			Human Resources Director/Department Heads		Submit strategy to County adminstration for approval	Pending and not yet started				
2.2.2: Reduce government redundancy with process improvement to find efficiencies and fee schedule improvements to reduce overall government, where possible and reduce the financial burden on taxpayers	Key Strategic Action	2	County Manager's office/ Department Heads		Meet with Stakeholders and review fee schedules	Pending and not yet started				
			County Manager's office/ Department Heads		Draft report for efficiencies	Pending and not yet started				

			County Manager's office/ Department Heads		Meet with Stakeholders for final documentation	Pending and not yet started				
			County Manager's office/ Department Heads		Present findings to Board of Commissioners	Pending and not yet started				
2.3.1: Review and revise employee performance evaluation and training programs to encourage culture of empowerment and accountability, to foster employee development and to provide enrichment opportunities	Key Strategic Action	2	Human Resources Director/Department Heads	12/30/2023	Meet with Department Heads to discuss proposed changes	Make proposed changes to the evaluation process and provide training.				
			Human Resources Director/Department Heads	12/1/2024	Communicate changes to employees	Meet with each department and employees via training				
			Human Resources Director/Department Heads	7/1/2026	Implementation	Implement new performance evaluation process, Ongoing				
2.4.1: Engage County Employees in improving internal processes and provide regular education on adherence	Key Strategic Action	2	County Manager's office	12/31/2024	Outreach to firm for information and conduct research	Confirm performance plan and RPI project scope. Form RPI team.				
			County Manager's office	7/1/2025	Develop scope of work RPI	Finalize scope and request quote, work complete				
			County Manager's office	9/30/2025	Select Vendor	Include for FY2026 budget; selected PQS Inc for RPI method training and reviewing quote, work in process				
			County Manager's office	1/31/2026	Conduct Survey and Incorporate Results into Performance and RPI	Conducted survey and will determine first event.				
2.5.1: Implement process for obtaining citizen feedback on County service provision	Key Strategic Action	2	County Manager's office	1/31/2025	Meet with staff	Plan to meet with staff with completion of performance management plan, Complete				
			County Manager's office	3/31/2025	Develop scope of work and RFP, out to bid	Complete				
			County Manager's office	4/30/2025	Select Vendor	Complete (ETC Institute)				
			County Manager's office	2/1/2026	Conduct Survey and review findings, present to Commissioners	Complete. ETC Institute presented findings of the survey to the BOC on 3/10/2026. Citizen information session held on 3/23/2026 to share information and gain feedback.				
3.3.1: Medicaid Expansion	Key Strategic Action	3	Social Services Director	12/1/2024	Review state requirements	Complete				
			Social Services Director	3/31/2025	Informational event and training	Completed event and training				
			Social Services Director	6/30/2026	Findings will be added to FY27 budget to support Medicaid expansion	39,699 (28.9% of population) of Harnett County citizens receiving Medicaid. In process.				
3.3.2 Provide support for local farmer's markets and community gardens at County locations to support healthy food options for residents	Key Strategic Action	3	Selena McKoy & Greg Huneycutt	3/31/2023	Compile a workgroup of local market organizers, local farmers and County staff	List of local farmers and municipal market organizers started.				
			Tim Mathews/ Lynn Lambert	4/30/2023	Develop assessment plan, analyze budget needs, and request funding	Briefed Board of Commissioners and received direction. Action plan adjusted per their direction. Research to see whether or not there is support. Reaching out to local farmers and vendors and planning a citizen survey.				
			Tim Mathews/ Lynn Lambert	12/31/2023	Research local market and producer needs for local foods system sustainability	Survey results collected (500+ responses). Positive community and farmers response for farmer's market.				

			Tim Mathews/ Lynn Lambert	5/1/2024	Analyze data, develop program, delivery strategy, and budget needs	Complete				
			Tim Mathews/ Lynn Lambert	12/31/2024	Present feedback, program and budget to the Board of Commissioners	Grant awarded for funding. Board of Commissioners funding approved. Complete and ongoing.				
			Tim Mathews/ Lynn Lambert	12/1/2025	Conduct engineering/survey/site/design work for market location	In process. Negotiations underway with Planning firm for work. Finalizaing contract.				
			Tim Mathews/ Lynn Lambert	2/1/2026	Create scope of work and bid documents	Pending				
			Tim Mathews/ Lynn Lambert		Project kickoff	Pending				
			Tim Mathews/ Lynn Lambert		Project construction	Pending				
			Tim Mathews/ Lynn Lambert		Project completion	Pending				
3.3.3: Research and discuss strategy to address mental health concerns for County residents and bring back to Board for consideration	Key Strategic Action	3	Heatlh Department Director	12/1/2025	Review concerns and create a Community Health Assessment for Harnett County residents	In process				
			Heatlh Department Director	7/1/2025	Meet with project team, stakeholders, partners, to create assessment	In process				
			Heatlh Department Director	12/1/2025	Report findings of assessment	In process report to Board of Commissioners. Board of Health has reviewed and approved.				
3.4.1: Assess most pressing issues surrounding substance abuse and engage stakeholders to develop plan to curb problems	Key Strategic Action	3	Coley Price/Chris Appel	9/12/2022	Develop a task force of pertinent Harnett County staff and community stakeholders	Opioid Settlement Funding taskforce created and began meetings.				
			Coley Price	7/31/2023	Create a charter and research current substance abuse issues in Harnett County	Taskforce meetings are underway to discuss strategic plan and research avenues.				
			Coley Price	4/30/2024	Compile and analyze data to identify most pressing issues and determine where program should focus.	Needs have been identified, and three subcommittees have been created to address them.				
			Coley Price	7/31/2024	Develop program to curb substance abuse and present to County Manager for approval with needed resources and budget	Goals have been established for each subcommittee. They will begin program development and working towards implementation.				
			Health Department	12/31/2025	Implement approved program and begin tracking KPIs	Mini summit on April 16, 2026, to review priorities.				
3.4.2: Collaborate with Sheriff's Office to eradicate drugs in schools (opioid offense) ensuring clean and safe schools	Key Strategic Action	3	Social Services Director/ County Manager's Office/Sheriff's Office		Review concerns	Pending				
			Social Services Director/ County Manager's Office/Sheriff's Office		Meet with Stakeholders	Pending				
			Social Services Director/ County Manager's Office/Sheriff's Office		Report findings	Pending				
3.8.1 : Create a northwest convenience site for public use	Key Strategic Action	3	Solid Waste Director	11/30/2025	Site Clearing	In process				
			Solid Waste Director	TBD	Construction activities	In process				
			Solid Waste Director	TBD	Complete work	In process				

Assess landfill airspace capacity along with assuring appropriate, adequate coverage and availability of convenient sites for disposal services to meet the needs of the citizens	Other Strategic Action	3	Chad Beane	2/1/2023	Continue construction of cell expansion project at Dunn Erwin landfill	Erosion & Sedimentation Control Plan permit has been obtained and cell expansion is completed.				
			North Carolina Department of Environmental Quality: approval process	4/1/2023	Plans submitted to NCDEQ for final approval on cell construction at Dunn Erwin landfill	Permit has been obtained from NCDEQ. Few punch list items need to be addressed before we utilize the new cell for Construction and Demolition debris.				
			North Carolina Department of Environmental Quality	3/1/2023	North West Convenient Site plans in hand and permit request has been sent to NCDEQ for ESC permit	Erosion & Sedimentation Control Plan permit paperwork was submitted to North Carolina Department of Environmental Quality. Complete.				
			Chad Beane	12/1/2024	Northwest Convenient Site: landfill equipment operators can clear the site as we wait on the permit. Equipment operators will work as availability of personnel will allow.	In process				
Provide education and resources to citizens to promote conservation of working farmland and stewardship of natural resources	Other Strategic Action	3	Lynn Lambert	1/31/2023	Set Ag Team meeting dates for 2023	Ag Team meeting set for January 26, 2023.				
			Lynn Lambert/Tim Mathews/Extention Agents	3/31/2023	Research citizen needs for educational opportunities and resources in the area of agriculture and natural resources	Client list and methods of data collection identified.				
			Lynn Lambert/Tim Mathews	3/31/2023	Analyze data, develop program, delivery strategy, and budget needs	Will build on current programming and new education and resource needs will be identified.				
			Lynn Lambert/Tim Mathews	6/30/2024	Secure budget needs County and potential stakeholders	Not yet started.				
			Soil & Water Staff/Coop Extension Staff	6/30/2024	Implement program and track KPI's	Not yet started.				
4.1.1: Revise development and incentive policies to support thriving business and job creation	Key Strategic Action	4	Economic Development Director	Spring 2025	Review and update existing economic development incentive guidelines	In process				
			Development Services Director	Summer 2026	Outline and streamline process.	In process and under review				
4.1.2: Educate County departments about economic development priorities and their role in advancing those priorities	Key Strategic Action	4	Economic Development Director/ County Manager's Office	2/28/2023	Create a new economic development website	Complete				
			Economic Development Director/ County Manager's Office	6/30/2026	Create a new quarterly economic development newsletter	Complete				
4.3.1: Expand and diversify tax base with strategic and major retail and	Key Strategic Action	4	Development Services Director	Fall 2026	Engaged Retail Strategies	In process.				

STRATEGIC PLAN/PERFORMANCE MANAGEMENT

commercial development in key corridors, especially those with high population center with sales tax leakage in concert with the comprehensive growth plan for the County.			Development Services Director/Economic Development	On-going	Make connections with property owners, developers, and retailers	In process.
			Development Services Director	Winter 2025	Master plan key corridors for major retail and commercial development	In process but on hold due to NC Senate Bill 382
4.3.2: Diversify tax base by attracting business and industry to bring higher paying jobs to the County with key businesses that make substantial development investments in the County	Key Strategic Action	4	Economic Development Director	9/1/2025	Apply for Golden Leaf site development grant for site prep at industrial park	Complete
			Economic Development Director	Fall 2024	Partner with Town of Lillington to complete due diligence of 200 ac. industrial site	Complete.
			Economic Development Director	9/1/2024	County to purchase land for industrial park	Complete. Purchase 65 acre site for industrial development.
			Economic Development Director	Winter 2027	Develop and market 65 acre Harnett 95 industrial park	In process. Marketing campaign underway for project.
4.3.3 Create and maintain business and individual personal property assessment review programs	Key Strategic Action	4	Assistant Tax Administrator	6/30/2025	Enhance outsourced business audit processes with Turner Business Appraisers	Complete
			Assistant Tax Administrator	Fall 2025/Winter 2026	Create internal business personal property compliance review processes	Complete
			Assistant Tax Administrator	Fall 2025/Winter 2026	Create a canvassing program with GIS application for discovering unlisted property	In process
			Tax Administrator	Fall 2026	Hold public meetings for local business community and tax professionals to educate on the tax listing and assessment process	In Process – 4 meetings held Nov/Dec 2024 with additional meetings in the future
4.4.1: Increase availability of high speed Broadband throughout County	Key Strategic Action	4	CIO		RFP	Complete
			CIO	9/30/2023	Fixed Wireless Implementation	Complete
			CIO	1/1/2025	Great Grant Award	Complete. Awarded to Brightspeed.
			CIO	1/1/2025	Phase 2 Implementation	Entered into Phase 2 agreement with Ripple Fiber - in process
			CIO	Spring 2026	Great Grant Award 2024	In process - Awarded to Brightspeed, Spectrum, & Ripple Fiber
			CIO	Spring 2026	CAB grant - state funded	In process - Brightspeed
			CIO	Spring 2026	CAB Grant stop gap	In process - Spectrum, Windstream
4.4.2: Seek to extend natural gas availability along strategic corridors identified for commercial growth	Key Strategic Action	4	County Administration and Economic Development Director	TBD	Meet with Gas Company to determine location & availability	Discussed with Dominion and Piedmont gas. Dominion is reviewing 87 corridor from Lee County. In process.
			County Administration and Economic Development Director	TBD	Perform feasibility Study to determine cost & location	Pending.
4.4.3: Advocate and coordinate with NCDOT and transportation organizations and pursue enhanced transportation infrastructure to reduce congestion and increase access throughout the County	Key Strategic Action	4	Development Services Director/ County Manager's Office	12/1/2026	Phase 1 Existing Conditions Analysis	In process.
			Development Services Director/ County Manager's Office		Phase 2 Develop Solutions	Pending.
			Development Services Director/ County Manager's Office		Phase 3 Develop Preferred Alternatives	Pending.

			Development Services Director/ County Manager's Office		Phase 4 Project Adoption	Pending.				
4.4.4 Plan water and wastewater infrastructure to direct and attract residential, commercial and industrial growth toward targeted areas	Key Strategic Action	4	HRW Executive Director/MBD Consulting	4/30/2023	Submit plans for NCDEQ	Complete				
			HRW Executive Director/MBD Consulting	5/3/2024	Receive authorization to Construct (ATC) permit	Complete				
			HRW Executive Director/MBD Consulting	8/27/2024	Advertise and Bid Project	Received information that review is still being conducted by US Army Corps of Engineers. Met with Garrison Commander, County Manager, and HRW Executive Director to expedite timeline. Met with Representative Knott.				
			HRW Executive Director/MBD Consulting	6/30/2026	Construction					
4.5.1: Complete the Jetport Runway	Key Strategic Action	4	Jetport Director		Phase 1 - Land acquisition	In process - received NCDOT approval for land acquisition. Land closing ETA February 2026.				
			Jetport Director		Phase 2	In process				
			Jetport Director		Phase 3	Pending.				
4.5.2: Create strategic growth plan for the Harnett Regional Jetport	Key Strategic Action	4	Jetport Director		Phase 1 - Rental Car Agency	Preliminary Discussions with Auto Choice, insurance review underway				
			Jetport Director		Phase 2 – Corporate Area Development	90% complete for design and geotechnical studies are underway. Will apply to Golden Leaf for grant funding.				
			Jetport Director		Phase 3 - Land clearing	In process. Work complete March 2026.				
4.6.1: Educate public on tax relief programs established by the North Carolina Machinery Act	Key Strategic Action	4	Tax Administrator	6/3/2025	Create tax relief presentation and visit all senior citizen centers throughout Harnett County	Complete				
			Tax Administrator	Fall 2025	Update exemption and exclusion brochures and ensure Spanish option available	Complete				
			Assistant Tax Administrator	Spring 2026	Update tax department webpages, including exemptions and exclusions webpage, to ensure ADA compliance	Complete				
5.2.1: Develop an effective resident engagement strategy focused on creating	Key Strategic Action	5	PIO	6/30/2025	Phase 1 - Social Media Engagement	In process.				
			Project Team	4/1/2026	Phase 2 - Resident Opinion Survey	ETC Institute presented final report on 3/10/2026. Copmlete.				
5.4.1: Create and implement a new program which tracks participation and engagement levels of the Citizen Advisory Boards	Key Strategic Action	5	Clerk to the Board/Information Technology	1/1/2025	Task 1: Determine application website automation	Complete				
			Clerk to the Board/Information Technology	3/31/2025	Task 2: Review board management software for participation and engagement	Complete				
			Clerk to the Board/Information Technology	3/30/2026	Task 3 - Implementation of software	Staff training complete for new software implementation. Awaiting board information prior to go live with software. Future training for admin staff that work with boards will be in future. Software will allow tracking of terms, applications received, track attendance, run reports, etc.				

Budget Process

Budget Basics

Fund Structure

The Harnett County operating budget is organized into funds. A fund is an accounting description for a balanced set of revenues and expenditures grouped together for the purpose of carrying on specific activities. The General Fund is the primary fund where most county services are accounted for. This is the principal fund to account for the provision of basic governmental services and is primarily supported by property taxes, sales taxes, permits and fees, state and federal government revenues, and miscellaneous other sources. Departments in the Governmental Fund are grouped by service area to better identify the type of service provided. The General Fund is further divided into functional areas, which include Culture & Recreation, Economic & Physical Development, Education, Environmental Protection, General Government, Human Services, Non-departmental, Public Safety, and Transportation.

Enterprise funds are intended to be self-supporting through user-charges, and include Harnett Regional Water and Solid Waste.

Fund Descriptions

The County reports the following major governmental funds:

General Fund - The General Fund is the County's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Opioid Settlement Fund - The Opioid Settlement Fund is a Special Revenue Fund used to account for settlement proceeds that are restricted for use for a particular purpose. This fund tracks the activities of that funding which will occur at least over 18 years.

Special Districted Fund - This fund is used to account for the revenues of 18 rescue/fire districts and one special school district in Harnett County.

ARPA Fund - This fund is used for the restricted funds related to federal funding provided through ARPA. These funds are restricted for their intended purpose.

The County reports the following nonmajor governmental funds:

Special Revenue Funds - The special revenue funds account for the proceeds of special revenue sources that are legally restricted to the expenditure for special purposes. All of these funds are special revenue funds: Emergency Telephone System; Law Enforcement; Public Safety; Emergency Radio System; Automation Enhancement & Preservation; Emergency Response Planning; Sheriff's Execution; Wings over Harnett; WIA Youth Program; Asset Forfeiture; Veterans Court; Electronics Management; Fines and Forfeitures; Representative Payee; General Government.

Capital Project Funds - The capital project funds account for financial resources to be used for the acquisition or construction of major capital facilities. The County reports the following capital project funds: Northwest Elementary School; Jetport Master Plan; Airfield Lighting Rehabilitation; Broadband Development; Benhaven Elementary School; Government Complex Park; Government Complex South; Oakridge River Rd Tower; Animal Services Needs Assessment Study; Campbell Stadium Sidewalk; Erwin Elementary School; Johnsonville Elementary Renovations; Former Benhaven Elementary; Harnett County Riverside Drainage Assessment; Jetport Terminal; QSCB 2016 Capital Project; Streamflow Rehabilitation Assistance Program; Emergency Watershed

Protection; Old Detention Center Demo; Aircraft Apron and Helipad Design, Shawtown Area Community Center; 2022 G.O. Bonds Series 2021; Neil's Creek Park; Park Improvements; Jetport Expansion; 2023 G.O. Bonds Series 2020 and 2023 G.O. Bonds Series 2017.

The County reports all enterprise funds as major. Harnett County maintains one enterprise fund to account for the operations of the water and sewer districts. The County maintains nine additional funds to account for the debt service for each district. The County maintains a separate enterprise fund for the operations of the landfill. The County's enterprise funds consist of the following:

Harnett County Public Utilities Fund - The Harnett County Public Utilities Fund is used to account for the operations of the nine water and sewer districts, which provide water and sewer to the residents of the County.

Individual Water and Sewer Funds - The individual water and sewer funds are used to account for the debt service for each of the water and sewer districts. These funds are consolidated with the Public Utilities Fund for reporting. These funds are the Northeast Metro Water and Sewer District, the South Central Water and Sewer District, the West Central Water and Sewer District, the Northwest Water and Sewer District, the Southwest Water and Sewer District, the Bunnlevel/Riverside Water and Sewer District, the Southeast Water and Sewer District, the East Central Water and Sewer District, and Riverside Water and Sewer District.

The Harnett County Public Utilities Fund also includes the following projects:

Southwest Wastewater Pump Station & Force Main Capital Project; School Wastewater Extensions Project; Northwest Harnett Utility Extension Project; North Harnett WWTP Capacity Project; and Advanced Meter Infrastructure Project.

Solid Waste Management Fund - The Solid Waste Management Fund is used to account for the operations of the Harnett County Landfill.

Custodial Funds - Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private purpose trust funds. Custodial funds are used to account for assets the County holds on behalf of others that meet certain criteria. The County maintains the following custodial funds: the Municipal Tax Fund, which accounts for ad valorem and vehicle property taxes that are billed and collected by the County for various municipalities within the County but that are not revenues to the County, and the Jail Inmate Pay Fund, which holds cash deposits made to inmates as payment for work performed while incarcerated as well as cash collections for the benefit of inmates from their friends and families.

Internal Service Funds - The internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, on a cost-reimbursement basis. Harnett County has six internal services funds: the Workers' Compensation Fund, the Group Insurance Fund, the Employee Clinic Fund, the Medical Insurance Fund, the Dental Insurance Fund and the Unemployment Insurance Fund. The Workers' Compensation Fund is used to account for the County's decision to finance workers' compensation insurance coverage internally rather than through a private insurance carrier. The Employee Clinic Fund is used to account for operations at the clinic that is exclusively for employees of Harnett County. The Medical Insurance Fund is used to account for the claims and payments for self-insured health insurance within the County. The Dental Insurance Fund is used to account for dental insurance premiums and payments for employees of the County. The Unemployment Insurance Fund is used to account for the funds set aside for unemployment claims processed by the North Carolina Department of Commerce, Division of Employment Security. The Group Insurance Fund is used to account for liabilities that have been incurred from prior years when the County was previously fully insured.

Trust Funds - Trust funds account for resources that are required to be held in trust for the members and beneficiaries of defined benefit plans, defined contribution plans or other postemployment benefit plans. The Other Postemployment Benefits (OPEB) Trust Fund accounts for the County's contributions for healthcare coverage provided to qualified retirees. The Law Enforcement Officers' Special Separation Allowance Trust Fund accounts for the County's contributions for separation allowance payments provided to qualified law enforcement retirees.

Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the current financial resources measurement focus and the modified accrual basis of accounting.

Government-Wide, Proprietary, and Fiduciary Fund Financial Statements - The governmentwide, proprietary, and fiduciary fund financial statements are reported under the economic resources measurement focus, except for the agency funds, which have no measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements - Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases and IT subscriptions are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem property taxes are not accrued as revenue because the amount is not susceptible to accrual. As June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, state law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina.

Effective with this change in the law, the state of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year to which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the state at year-end on behalf of the County, are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because, generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

Budget Functions

The county's General Fund budget comprises nine functions. All General Fund expenditures are classified into one of these nine functions, which are listed below. This is the budgetary level of expenditure control as adopted in the budget ordinance. This budget document is organized by fund and function.

Cultural and Recreation-Includes agencies and county departments that provide library services and recreation

- Culture & Recreation Appropriation
- Public Library
- Parks & Recreation Department

Economic and Physical Development - Includes departments that permit and assist various types of development

- Community Development
- Cooperative Extension
- Cooperative Extension – Special Programs
- Development Services
- Development Services – Building Inspections Division
- Economic Development

Education - Includes agencies that provide education

- Central Carolina Community College
- Harnett County Schools

Environmental Protection – Includes agencies that provide services to protect the environment

- Environmental Protection Allocation
- NC Forestry Program
- Soil & Water Conservation

General Government - Includes departments that carry out mandated functions and support the overall governance of the County

- Administration-County Manager
- Board of Elections
- Clerk of Court
- Facilities
- Finance
- Fleet maintenance
- General Services
- Governing Board
- Human Resources
- Information Technology
- Information Technology-GIS
- Legal Services
- Register of Deeds
- Retiree Health Insurance
- Tax Department

Human Services - Includes departments that provide services, most mandated, to benefit the health and welfare of residents

- General Services – Restitution Program
- Health Department
- Health Department – Senior Services
- Mental Health
- Veteran Services
- Social Services

Public Safety - Includes departments that provide services which enhance the safety of county residents

- Animal Services

- Emergency Services
- Emergency Services – Emergency Management Grants
- Emergency Services – Emergency Medical Services (EMS)
- Emergency Services – Medical Examiner
- Emergency Services – Rescue Districts
- Sheriff's Office
- Sheriff's Office – Detention Center
- Sheriff's Office – Emergency Communications

Transportation - Includes agencies that provide transportation services

- Harnett Area Rural Transit System (HARTS)
- Harnett Regional Jetport

Non-Departmental – Includes appropriations that are not associated with a particular function that supports the overall County

- Contingency
- Transfers to Debt & Capital Improvements

Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. Formal budgetary accounting is employed as a management control for all funds of the County. Annual budget ordinances are adopted each fiscal year, and amended as required, for the General Fund, all special revenues funds and for the enterprise funds. All annual appropriation lapse at the fiscal year-end. Project ordinances are adopted for the capital project funds and Veterans Court Fund. All budgets are prepared using the modified accrual basis of accounting, which is consistent with the accounting system used to record transactions.

The Workers' Compensation Fund, Employee Clinic Fund, Medical Self-Insurance Fund, Dental Self-Insurance Fund, Unemployment Insurance Fund, and Group Insurance Fund (internal services funds) operate under financial plans that were adopted by the governing board at the time the County's budget ordinance was approved.

The legal level of control over expenditures is at the department level for the General Fund, special revenues funds, and enterprise funds. The balances in the capital reserve funds will be appropriated when transferred to the General Fund or their respective capital project funds. The County Manager is authorized by the budget ordinance to transfer amounts between line-item expenditures within a department without limitation and up to $5,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners. These changes should not result in changes in recurring obligations, such as salaries.

The Manager may transfer amounts of up to $50,000 from contingency to any department with an official report on such transfers at the next regular meeting of the Board of Commissioners. All other transfers, as well as any revisions that alter the total expenditures of any fund, require prior approval by the Board of Commissioners. During the year, a significant number of amendments to the original budget were necessary.

Basis of Budgeting

The adopted budget is a formal legislative enactment by the Board of Commissioners. It has the full force and effect of law within the county boundaries unless it conflicts with any higher form of law such as a state statute or constitutional provision. It establishes the legal framework for the financial operations of the County for the current fiscal year.

The current Adopted Budget Document presents financial data in the following formats: (a) actual data for FY 2023-2024 and FY 2024-2025; (b) revised budget figures for FY 2025-2026; and (c) adopted budget figures for FY 2026-2027.

Budget Process

Overview

The County will manage its annual budget to meet its legal and debt obligations, ensure adequate funding of current service levels, meet the priorities of the Board of Commissioners, maintain the County's financial condition, and keep property tax increases to a minimum. The County shall operate under an annual balanced budget ordinance whereby the sum of net revenues and appropriated fund balances equals the expenditure appropriations.

The Budget Process will comply with the North Carolina Local Government Budget and Fiscal Control Act. North Carolina statutes charge the County Manager with preparation of the recommended operating budget. It shall be his/her responsibility or that of his/her designee to coordinate the budget process; receive requests from County departments, Harnett County Public Schools, and Central Carolina Community College; and propose a recommended budget to the Board of Commissioners.

The County operates under an annual budget with a fiscal year period of July 1 through June 30. The County Manager recommends to the Board of Commissioners an annual budget for consideration and adoption.

All budgeted funds are included in the annual budget ordinance and receive annual appropriations. All funds included in the budget are required to balance. As such, total anticipated revenues must equal the sum of budgeted expenditures for each fund in order for the budget to be considered balanced.

The Board of Commissioners is responsible for adopting an annual operating budget and may amend it as needed.

The county's budget process requires a balancing of resources and strategic objectives, and the county's strategic plan serves as the foundation for prioritizing resources. In 2025, the Board of Commissioners adopted the 2032 Strategic Plan, and it was updated effective April 16, 2026. The plan identifies five strategic goal areas and 28 strategic objectives for the county (for further information, refer to the Strategic Plan section). During the budget development process, the departments' expansion budget requests must be aligned to the strategic plan.

Annual Budget Development Process

This section outlines the process and procedures that guide the preparation of the county's annual budget.

Development of Budget Calendar

Preparation of the annual budget begins approximately ten months prior to the start of the fiscal year with the development of the budget calendar. The budget calendar includes the key steps and projected completion dates to ensure the budget is adopted by July 1 (refer to the FY 26-27 Budget Calendar for further information).

The calendar is updated and revised as the budget process moves forward to reflect new challenges or requests.

The calendar is also published on the budget website.

The annual budget process begins in the fall with preparation of the Capital Improvements Program (CIP). The Budget Director and County Manager present the CIP document to the Board of Commissioners and the public in the fall, typically mid-November. The Board of Commissioners holds a public input session on the CIP in late-November or early-December. The Board of Commissioners usually adopts the CIP at the mid-December meeting.

The Board of Commissioners holds a planning retreat in late January to set priorities and guidelines for preparation of the upcoming fiscal year operating budget.

Guidelines and Instructions

The Budget Director prepares an annual budget manual, which includes all instructions, forms and requirements specific to the current budget development cycle. This manual is developed to ensure the budget is prepared in a manner consistent with current county policies. Each department receives the manual, as well as any required training on the budget process.

Review of Budget Requests

The Budget Director reviews and analyzes the departments' continuation budgets and requests for new funding, which are referred to as expansions. The Budget Director also compiles and synthesizes the budget requests in preparation for presentations to the Budget Management Team, which consists of the County Manager, Deputy County Manager, Assistant County Managers, Finance Officer, and Budget Director, as well as the Board of Commissioners.

The County ensures adequate funding of current services before funding new or enhanced services.

New positions for existing programs and services are added when there is no other viable option. Alternatives, such as contracting, technology, and reassignment of duties are fully explored and documented before new positions are funded.

Departments do not include contingency funds in their respective budgets. The County includes a general contingency fund in its annual budget.

To tie costs to specific services, departments submit budgets for each of their divisions or program areas. Department heads are authorized to request transfers of operating funds between their budgeted divisions. The Budget Officer must approve transfers. Transfers made from salary and wage accounts shall not result in an increase of salary obligations. Transfers into capital outlay lines shall not result in the purchase of additional capital items not previously approved by the Board of Commissioners. The County shall adopt budgets at the department level. Commissioners reserve the right to review and/or adopt budgets at a greater level of detail.

Budget Review, Discussion, Modification and Adoption

The Budget Director works with the County Managers and Finance Officer to develop a budget within the parameters set by commissioners and in line with projected revenue availability. Budget work sessions may be held throughout this process.

The Recommended Budget is presented by the County Manager to the Board of Commissioners. The Recommended Budget is filed for public inspection with the Clerk to the Board and on the county's website.

The Board of Commissioners also conducts a public hearing to receive community input. Modifications, if necessary, are made and the budget is submitted for adoption as a budget ordinance on the agenda. The Board of Commissioners is required to adopt an annual budget ordinance: (a) no earlier than 10 days after receiving the budget; (b) by July 1, and (c) after a public hearing.

Budget Administration

The County maintains budgetary controls through the County's accounting system to ensure compliance with legal provisions. This system verifies budget availability when a department requests a purchase order or processes a payment. If an expenditure is charged against a category with an insufficient budget balance, the department must propose a revision to its budget in accordance with the county's budget amendment policies.

The following policies apply to amending the budget:

- Use of one-time revenues: One-time revenues should not support ongoing personnel and operating costs. Use of one-time revenues is appropriate for capital outlay, CIP projects, debt retirement, contribution to capital reserve, and other nonrecurring expenses. Proceeds from the sale of surplus capital items will go into the County's general capital reserve unless proceeds are otherwise restricted.
- The County will pursue an aggressive policy to collect current and delinquent property taxes, utility fees, licenses, permits and other revenues due to the County. The County will not waive any revenues due to the County unless those revenues were collected unlawfully.
- Budget amendments will be brought to the County Board for consideration as needed.
- All agencies supported by the county must function within the resources made available to them through the annual budget. The county will consider requests for new or expanded programs during the regular budget process. Only in extreme circumstances will such requests be considered outside of the budget process.

The County Manager serves as the budget officer. He/she is authorized to perform the following functions or delegate them:

A. Transfer funds within a department without limitation.

B. Transfer amounts of up to $5,000 between departments of the same fund with a memorandum report on such transfers at the next regular meeting of the Board of Commissioners.

C. Transfer amounts of up to $50,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners. Greater amounts can be made available upon the agreement of the Board of Commissioners.

D. Employ temporary help from time to time to meet circumstances.

E. Execute contracts if funds for the contract have been approved as part of the annual budget and the contract does not exceed the funds appropriated, the contract's term does not exceed three years, all applicable state laws and county policies regarding purchasing are followed, and the contract does not exceed $250,000.

F. Execute on behalf of the Board of Commissioners any other contract, change order, purchase order or other instrument incurring any obligation which is specifically approved by the Board of Commissioners.

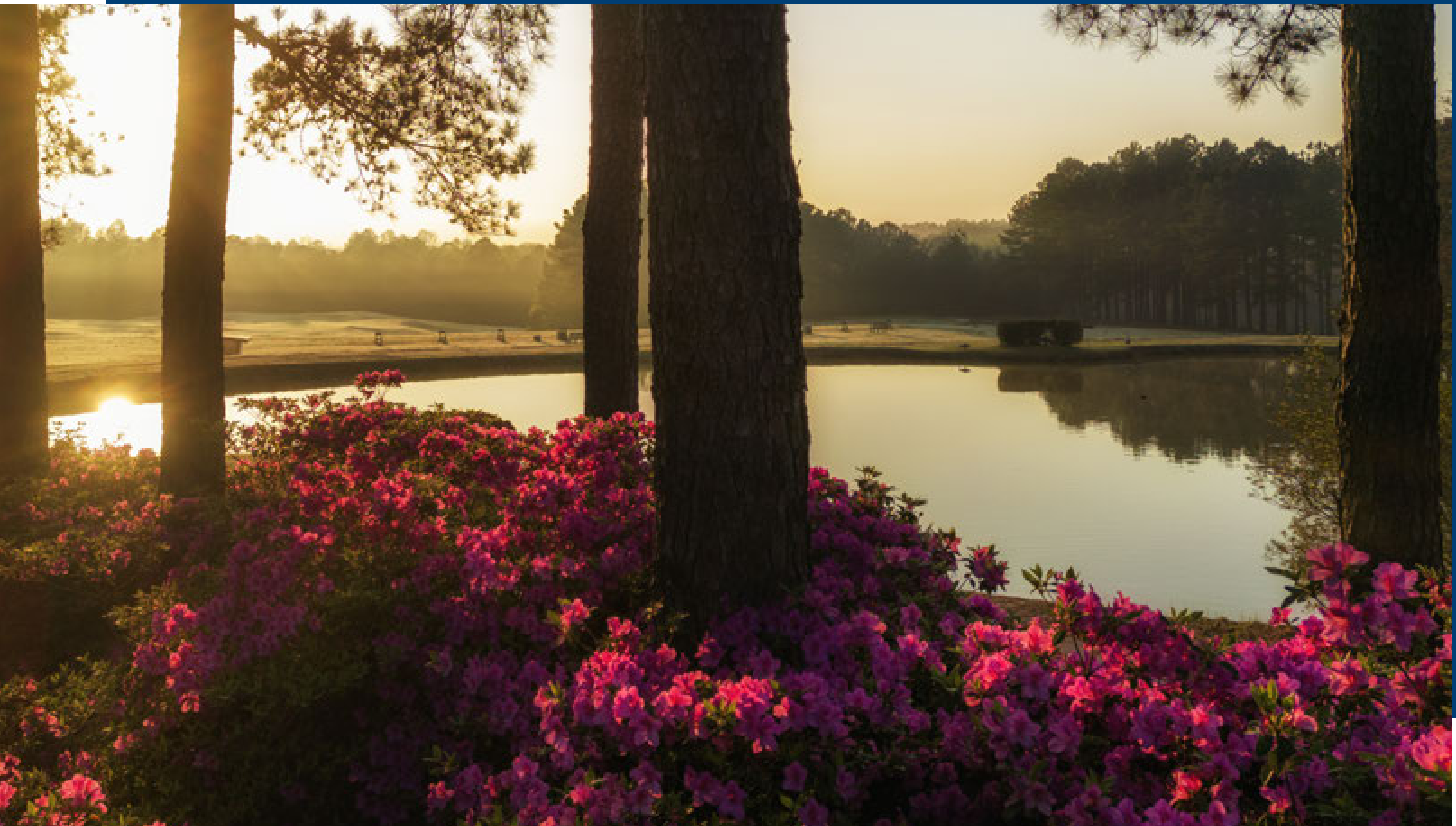
G. Authorize payment in an amount not to exceed $5,000 in settlement of any liability claims against the County or against any of its officers or employees.

The Finance Department prepares routine and ad hoc budget reports for the County Manager and Board of Commissioners as needed throughout the fiscal year.

Harnett County FY 2026-2027 Budget Calendar

Deadline	Actions
September 22, 2025	Project Notification Form due to notify Manager of new projects or requests to move future to funded projects
September 22-23, 2025	Capital Improvements Program (CIP) training for departments
October 24, 2025	Forms due from departments for CIP projects
December 1, 2025	Manager submits recommended CIP to the Board of Commissioners
December 9, 2025	Work session on the recommended CIP
December 15, 2025	Hold public input session on the recommended CIP
Late December, 2025	Work session on the recommended CIP (if needed)
January 5, 2026	Board adopts CIP for FY 2027-2033
January 27, 2026	Board of Commissioners holds Planning Meeting
February 3, 2026	Budget kickoff and forms distributed to departments and agencies
March 2, 2026	Budgets due from departments and agencies (except schools)
May 4, 2026	Manager submits recommended budget to Board of Commissioners and public
May 4, 2026	Board of Commissioners and Board of Education Joint Session
May 12, 2026	Board of Commissioners holds budget work session
May 15, 2026	Legal deadline for school budget submission
May 18, 2026	Budget public hearing on recommended budget
June 1, 2026	Board of Commissioners holds budget work session
June 9, 2026	Board of Commissioners holds budget work session
June 15, 2026	Board of Commissioners holds budget work session
June 24, 2026	Board of Commissioners holds budget work session
June 30, 2026	Board adopts FY 2026-2027 Budget

Budget Summary



General Fund Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues								
TAXES - AD VALOREM	83,791,705	89,678,981	92,997,541	131,018,462	-	131,018,462	38,020,921	41%
TAXES - SALES	30,207,511	32,447,546	32,020,000	34,965,000	-	34,965,000	2,945,000	9%
TAXES - OTHER	1,660,195	1,902,057	1,600,000	1,900,000	-	1,900,000	300,000	19%
RESTRICTED REVENUE	21,228,943	23,120,388	20,606,846	19,543,549	408,346	19,951,895	(654,951)	(3%)
RESTRICTED REVENUE (MEDICAID)	5,338,962	4,862,224	4,000,000	2,800,000	-	2,800,000	(1,200,000)	(30%)
SERVICE CHARGES	19,499,077	20,229,428	23,576,684	25,025,055	170,489	25,195,544	1,618,860	7%
ENTERPRISE CHARGES	6,326	7,617	-	-	-	-	-	-%
FACILITY FEES	3,487	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	343,210	1,608,348	1,312,921	1,267,322	-	1,267,322	(45,599)	(3%)
INTERFUND / BUDGETARY	1,955,863	123,345	25,176,908	2,765,676	-	2,765,676	(22,411,232)	(89%)
Total	**$ 164,035,279**	**$ 173,979,934**	**$ 201,290,900**	**$ 219,285,064**	**$ 578,835**	**$ 219,863,899**	**$ 18,572,999**	**9%**
Expenses								
SALARIES & BENEFITS	78,018,104	84,571,412	92,244,699	97,259,313	1,253,004	98,512,317	6,267,618	7%
PROFESSIONAL SERVICES	2,115,237	1,229,805	1,502,036	1,677,252	-	1,677,252	175,216	12%
SUPPLIES & MATERIALS	4,649,971	4,449,291	5,791,809	5,809,900	66,347	5,876,247	84,438	1%
CURRENT SERVICES	6,179,638	7,287,185	8,869,532	8,976,628	66,828	9,043,456	173,924	2%
FIXED CHARGES	14,363,191	17,844,049	21,028,934	21,522,892	669,427	22,192,319	1,163,385	6%
CAPITAL OUTLAY	2,153,568	143,205	182,376	-	261,816	261,816	79,440	44%
CONTRACTS & GRANTS	3,596	16,197	5,000	5,000	-	5,000	-	-%
NON-CAPITALIZED ASSETS	661,218	1,822,490	1,307,009	682,266	402,754	1,085,020	(221,989)	(17%)
INTERFUND / BUDGETARY	18,017,337	17,930,228	17,095,403	26,399,214	600,000	26,999,214	9,903,811	58%
EDUCATION	29,937,603	38,083,704	47,836,488	42,336,488	6,211,961	48,548,449	711,961	1%
DSS PROGRAMS	4,377,412	4,090,527	5,290,240	5,512,003	-	5,512,003	221,763	4%
WIOA PROGRAM	55,920	83,647	136,698	150,806	-	150,806	14,108	10%
HEALTH	240,568	303,647	-	-	-	-	-	-%
PCARD ENCUMBRANCE	29	78	-	-	-	-	-	-%
Total	**$ 160,773,392**	**$ 177,855,465**	**$ 201,290,224**	**$ 210,331,762**	**$ 9,532,137**	**$ 219,863,899**	**$ 18,573,675**	**9%**

General Fund Revenue

Revenue:	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved
AD VALOREM TAXES - REAL	73,700,403	77,821,721	82,201,638	117,718,462	-	117,718,462
AD VALOREM TAXES - MOTOR VEHICLE	9,490,053	11,048,274	10,125,903	12,600,000	-	12,600,000
AVTAXES - REAL DELINQUENT	223,242	391,169	320,000	375,000	-	375,000
AD VALOREM TAXES - PENALTIES	378,007	417,817	350,000	325,000	-	325,000
ARTICLE 39 SALES TAX	9,980,577	11,311,846	10,570,000	12,630,000	-	12,630,000
ARTICLE 40 SALES TAX	9,045,591	9,377,346	9,630,000	9,800,000	-	9,800,000
ARTICLE 42 SALES TAX	4,311,528	4,665,128	4,590,000	5,200,000	-	5,200,000
ARTICLE 44 SALES TAX	6,869,815	7,093,226	7,230,000	7,335,000	-	7,335,000
EXCISE TAX	1,660,195	1,902,057	1,600,000	1,900,000	-	1,900,000
RESTRICTED - FEDERAL	17,894,653	19,456,749	18,050,345	15,348,443	375,284	15,723,727
FEDERAL MEDICAID	-	-	-	1,207,714	-	1,207,714
MEDICAID COST SETTLEMENT	-	-	-	366,900	-	366,900
RESTRICTED - STATE	3,252,007	3,556,034	2,555,477	2,567,492	33,062	2,600,554
RESTRICTED - LOCAL	50,103	62,000	1,024	53,000	-	53,000
RESTRICTED - OTHER	32,180	45,605	-	-	-	-
MEDICAID HOLD HARMLESS	5,338,962	4,862,224	4,000,000	2,800,000	-	2,800,000
SERVICE CHARGES - DEPARTMENTAL	16,835,779	18,583,761	18,062,714	19,342,257	170,489	19,512,746
SERVICE CHARGES - INDIRECT COST	1,557,267	1,562,887	1,422,070	1,587,098	-	1,587,098
SERVICE CHARGES - CONCESSIONS	94,831	72,803	91,900	95,700	-	95,700
SERVICE CHARGES - INVEST EARNINGS	1,011,200	9,977	4,000,000	4,000,000	-	4,000,000
ENTR CHARGES - RETURNED CHECK	6,326	7,617	-	-	-	-
FACILITY FEES - ENERGY	3,487	-	-	-	-	-
SALE OF ASSETS	17,050	109,876	-	-	-	-
GAIN/LOSS ON ASSETS	(1,825,500)	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	348,434	97,279	153,707	72,047	-	72,047
INSURANCE SETTLEMENT	159,744	177,974	111,306	-	-	-
LEASE / RENT	155,550	141,543	81,450	174,386	-	174,386
OTHER REVENUE	1,487,932	1,081,676	966,458	1,020,889	-	1,020,889
TRANSFERS FROM - GENERAL	-	38,200	-	-	-	-
TRANSFERS FROM - SPECIAL REVENUE	95,803	-	-	-	-	-
TRANSFERS FROM - CAPITAL PROJECT	1,860,060	85,145	4,000	-	-	-
FUND BALANCE APPROPRIATED	-	-	25,172,908	2,765,676	-	2,765,676
Total Revenue	**$ 164,035,279**	**$ 173,979,934**	**$ 201,290,900**	**$ 219,285,064**	**$ 578,835**	**$ 219,863,899**

Harnett
COUNTY
NORTH CAROLINA

Culture & Recreation Functional Area

Cultural & Recreation Appropriation

The funding in this budget includes pass-through amounts for state arts funding to towns and nonprofits in the County and a $150,000 annual appropriation to Campbell University for use of facilities.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	157,241	86,467	102,764	-	-	-	-	(102,764)	(100%)
Total	**157,241**	**86,467**	**102,764**	**-**	**-**	**-**	**-**	**(102,764)**	**(100%)**
Expenses									
SUPPLIES & MATERIALS	-	-	10,000	-	-	-	-	(10,000)	(100%)
FIXED CHARGES	157,241	386,467	242,764	150,000	150,000	-	150,000	(92,764)	(38%)
Total	**157,241**	**386,467**	**252,764**	**150,000**	**150,000**	**-**	**150,000**	**(102,764)**	**(41%)**
Net Cost	**$ -**	**$ 300,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ -**	**$ 150,000**	**$ -**	**-%**

Expansion & Other Notes

Arts Funding: The County will not receive funding for arts programs in FY 2026-2027.

Library – Main Branch

The Library 's mission is to cultivate lifelong learning, empower individuals, and strengthen our community.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	220,395	221,007	262,490	221,007	221,007	-	221,007	(41,483)	(16%)
SERVICE CHARGES	26,116	29,956	27,350	27,350	27,350	-	27,350	-	-%
MISCELLANEOUS INCOME	518	1,624	3,460	-	-	-	-	(3,460)	(100%)
Total	**247,029**	**252,587**	**293,300**	**248,357**	**248,357**	**-**	**248,357**	**(44,943)**	**(15%)**
Expenses									
SALARIES & BENEFITS	1,614,033	1,739,227	1,906,087	396,946	2,005,267	-	2,005,267	99,180	5%
PROFESSIONAL SERVICES	41,000	21,611	-	-	-	-	-	-	-%
SUPPLIES & MATERIALS	175,208	204,056	252,049	250,384	249,855	17,000	266,855	14,806	6%
CURRENT SERVICES	100,081	80,998	128,687	135,083	135,083	-	135,083	6,396	5%
FIXED CHARGES	110,446	233,731	211,786	267,033	217,315	-	217,315	5,529	3%
NON-CAPITALIZED ASSETS	6,358	10,744	45,706	24,599	24,599	1,000	25,599	(20,107)	(44%)
Total	**2,047,126**	**2,290,367**	**2,544,315**	**1,074,045**	**2,632,119**	**18,000**	**2,650,119**	**105,804**	**4%**
Net Cost	**$ 1,800,097**	**$ 2,037,780**	**$ 2,251,015**	**$ 825,688**	**$ 2,383,762**	**$ 18,000**	**$ 2,401,762**	**$ 150,747**	**7%**

Expansion & Other Notes

Fund operating costs to implement an early literacy program to support the Library located at 455 McKinney Parkway, Lillington: Provide funding for operating expenses to implement Tonie Lending Library to provide an innovative, inclusive, and broadband-independent literacy solution for the county's youngest learners. The Tonie Lending Library directly advances the Library's strategic goals of digital equity and foundational literacy. By providing screen-free, tactile audio tools, this project bridges the "digital divide" for households lacking reliable broadband or device ownership. This initiative aligns with early childhood best practices by offering independent, guided storytelling that supports language development without dependency on screens. This program will be available in all branch libraries.

Net Cost: $18,000.

Library – Angier Branch

The Library's mission is to cultivate lifelong learning, empower individuals, and strengthen our community.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED REVENUE	-	-	2,500	-	-	-	-	(2,500)	(100%)
SERVICE CHARGES	761	1,019	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	85,502	5,299	10,217	-	-	-	-	(10,217)	(100%)
Total	**86,263**	**6,318**	**12,717**	**-**	**-**	**-**	**-**	**(12,717)**	**(100%)**
Expenses									
SALARIES & BENEFITS	218,661	232,716	243,359	35,248	258,721	32,171	290,892	47,533	20%
SUPPLIES & MATERIALS	33,038	40,406	44,865	44,577	44,577	79	44,656	(209)	(0%)
CURRENT SERVICES	5,504	9,899	25,302	13,768	13,768	-	13,768	(11,534)	(46%)
FIXED CHARGES	2,537	9,296	9,316	9,226	9,226	-	9,226	(90)	(1%)
NON-CAPITALIZED ASSETS	4,302	5,665	7,983	2,735	2,735	17,964	20,699	12,716	159%
Total	**264,042**	**297,982**	**330,825**	**105,554**	**329,027**	**50,214**	**379,241**	**48,416**	**15%**
Net Cost	**$ 177,779**	**$ 291,664**	**$ 318,108**	**$ 105,554**	**$ 329,027**	**$ 50,214**	**$ 379,241**	**$ 61,133**	**19%**

Expansion & Other Notes

Fund a part-time employee and operating costs to support Angier Branch Library located at 28 N Raleigh St, Angier: Provide funding for a part-time Library Assistant position (grade 13). Increased patron demand and expanded programming—including a waitlisted STEAM class and four new wellness sessions—have strained our current staffing levels. Adding a new team member will ensure consistent coverage, reduce reliance on comp time, and maintain service quality during staff absences.

Net Cost: $32,250.

Fund operating costs to construct a new circulation desk to support Angier Branch Library located at 28 N Raleigh St, Angier: Provide funding to replace the aging circulation desk at the Angier Branch Library. The current furniture is structurally worn and functionally obsolete, failing to support modern library workflows or the branch's six-person staff. New workstations are needed for the upcoming installation of RFID antennas. The current desk lacks the surface area to provide spacing between scanners, receipt printers, and computers, and its layout interferes with new RFID security gate placement. The existing desks lack adequate legroom and proper ergonomic heights. Removing current overhead hutches will eliminate sightline obstructions, improving staff's ability to monitor the floor and assist patrons.

Net Cost: $17,964.

Library - Benhaven Branch

The Library's mission is to cultivate lifelong learning, empower individuals, and strengthen our community.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	-	17	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	-	10,030	-	-	-	-	(10,030)	(100%)
Total	**-**	**17**	**10,030**	**-**	**-**	**-**	**-**	**(10,030)**	**(100%)**
Expenses									
SALARIES & BENEFITS	85,229	146,467	189,094	36,295	199,297	64,342	263,639	74,545	39%
SUPPLIES & MATERIALS	11,270	34,491	40,598	37,944	36,644	79	36,723	(3,875)	(10%)
CURRENT SERVICES	16,927	16,163	29,649	21,123	21,123	-	21,123	(8,526)	(29%)
FIXED CHARGES	6,738	6,995	7,670	7,880	7,880	-	7,880	210	3%
NON-CAPITALIZED ASSETS	1,276	944	1,726	-	-	1,020	1,020	(706)	(41%)
Total	**121,440**	**205,060**	**268,737**	**103,242**	**264,944**	**65,441**	**330,385**	**61,648**	**23%**
Net Cost	**$ 121,440**	**$ 205,043**	**$ 258,707**	**$ 103,242**	**$ 264,944**	**$ 65,441**	**$ 330,385**	**$ 71,678**	**28%**

Expansion & Other Notes

Fund a full-time employee and operating costs to support Benhaven Branch Library located at 2815 Olivia Road, Sanford: Provide funding for a Library Program Specialist position (grade 16). Benhaven has doubled its adult programming and attendance over the last year, outpacing current staffing capacity. To date in FY26, the branch needs over 600 hours of outside coverage to meet minimum safety requirements (two-person staffing). Adding this position will end the reliance on shared county staff for basic operational coverage, facilitate a move to consistent Saturday hours and increased weekend services for working families, and maintain the quality of high-demand adult programming while scaling to meet community interest.

Net Cost: $64,421.

Fund operating costs to support Benhaven Branch Library located at 2815 Olivia Road, Sanford: Provide funding for a new computer workstation at the Benhaven Branch Library. Following the addition of a full-time Program Specialist and the expansion of library services, a dedicated new employee workstation is required to support administrative and preparatory tasks. While the library office currently has a physical desk available, it lacks the necessary computer equipment for staff to conduct essential research and development.

Net Cost: $1,020.

Library - Bookmobile

The Library's mission is to cultivate lifelong learning, empower individuals, and strengthen our community.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
SALARIES & BENEFITS	-	-	-	-	-	175,895	175,895	175,895	-%
SUPPLIES & MATERIALS	-	-	-	1	-	29,637	29,637	29,637	-%
CURRENT SERVICES	-	-	-	-	-	6,750	6,750	6,750	-%
FIXED CHARGES	-	-	-	-	-	3,419	3,419	3,419	-%
NON-CAPITALIZED ASSETS	-	-	-	-	-	9,085	9,085	9,085	-%
Total	**-**	**-**	**-**	**1**	**-**	**224,786**	**224,786**	**224,786**	**-%**
Net Cost	**$ -**	**$ -**	**$ -**	**$ 1**	**$ -**	**$ 224,786**	**$ 224,786**	**$ 224,786**	**-%**

Expansion & Other Notes

Fund two full-time employees, one part-time employee and operating costs to support the Bookmobile located at 455 McKinney Parkway, Lillington: Provide funding for a full-time Librarian (grade 22), a full-time Library Program Specialist position (grade 16), a part-time Library Program Specialist (grade 16) and operating cost for the new bookmobile. Harnett County is experiencing rapid growth, yet 37% of residents (53,407 people) live more than 10 miles from a library. With no public transit and high poverty (17.4%) and senior (14.3%) populations, geographic isolation is a primary barrier to essential services. A bookmobile is a high-impact, cost-effective alternative to permanent infrastructure, providing flexible, mobile access to digital literacy, educational resources, and internet to our most vulnerable rural communities. This project was approved in the FY 2027-2033 Capital Improvements Program.

Net Cost: $224,786.

CULTURE & RECREATION FUNCTIONAL AREA

Library - Coats Branch

The Library's mission is to cultivate lifelong learning, empower individuals, and strengthen our community.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	29	14	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	36,043	148	15,046	-	-	-	-	(15,046)	(100%)
Total	**36,072**	**162**	**15,046**	**-**	**-**	**-**	**-**	**(15,046)**	**(100%)**
Expenses									
SALARIES & BENEFITS	128,937	140,545	177,477	28,308	199,942	32,171	232,113	54,636	31%
SUPPLIES & MATERIALS	20,389	20,732	32,722	24,872	24,872	79	24,951	(7,771)	(24%)
CURRENT SERVICES	5,294	7,717	17,303	12,547	12,547	-	12,547	(4,756)	(27%)
FIXED CHARGES	2,606	6,409	9,295	9,325	9,325	-	9,325	30	0%
NON-CAPITALIZED ASSETS	1,811	188	1,535	600	600	19,110	19,710	18,175	1184%
PCARD ENCUMBRANCE	-	78	-	-	-	-	-	-	-%
Total	**159,037**	**175,669**	**238,332**	**75,652**	**247,286**	**51,360**	**298,646**	**60,314**	**25%**
Net Cost	**$ 122,965**	**$ 175,507**	**$ 223,286**	**$ 75,652**	**$ 247,286**	**$ 51,360**	**$ 298,646**	**$ 75,360**	**34%**

Expansion & Other Notes

Fund a part-time employee and operating costs to support Coats Branch Library located at 29 E Main Street, Coats: Provide funding for a part-time Library Assistant position (grade 13). In the last year, Coats Library experienced a 50% increase in patronage and a 39% rise in program attendance. This growth, coupled with expanded evening and weekend hours, has created a critical staffing gap. This position will ensure the required two-person staffing during extended evening and Saturday hours, address increased wait times for circulation, computer assistance, and expanded youth/adult programming. It will also provide vital daily support (shelving/phones) and coverage for staff absences to prevent service disruptions.

Net Cost: $32,250.

Fund operating costs to support Coats Branch Library located at 29 E Main Street, Coats: Provide funding to replace the circulation desk and original carpeting at the Coats Branch Library. These upgrades are essential to address critical safety hazards for staff and to remediate the deteriorating aesthetic condition of the facility. The current circulation desk is wall-mounted and currently requires 2x4 wood blocks for support. Replacing the desk with a standard pedestal-based unit will eliminate structural risks while providing a larger, more efficient workspace for staff to deliver customer service. The existing carpet has been in place for over eight years and contains permanent staining that cannot be removed through professional cleaning.

Net Cost: $19,110.

Library - Dunn Branch

The Library's mission is to cultivate lifelong learning, empower individuals, and strengthen our community.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	3	3	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	93,507	259	12,310	-	-	-	-	(12,310)	(100%)
Total	**93,510**	**262**	**12,310**	**-**	**-**	**-**	**-**	**(12,310)**	**(100%)**
Expenses									
SALARIES & BENEFITS	260,579	257,287	312,349	24,695	328,699	32,171	360,870	48,521	16%
SUPPLIES & MATERIALS	45,248	51,502	62,312	58,845	58,345	398	58,743	(3,569)	(6%)
CURRENT SERVICES	9,699	13,194	21,981	17,895	19,095	160	19,255	(2,726)	(12%)
FIXED CHARGES	3,040	9,705	11,473	13,127	13,127	2,000	15,127	3,654	32%
NON-CAPITALIZED ASSETS	2,739	778	4,996	5,171	6,071	4,000	10,071	5,075	102%
Total	**321,305**	**332,466**	**413,111**	**119,733**	**425,337**	**38,729**	**464,066**	**50,955**	**12%**
Net Cost	**$ 227,795**	**$ 332,204**	**$ 400,801**	**$ 119,733**	**$ 425,337**	**$ 38,729**	**$ 464,066**	**$ 63,265**	**16%**

Expansion & Other Notes

Fund a part-time employee and operating costs to support Dunn Branch Library located at 110 E Divine Street, Dunn: Provide funding for a part-time Library Assistant position (grade 13). This position is essential to sustain mandatory safety protocols following a serious security incident at the Dunn Branch. To meet the required two-person staffing minimum for staff and patron protection, the position was permanently diverted from the Main Branch, creating a critical staffing deficit. Funding this role will maintain the two-person safety mandate during all operating hours without compromising other locations, return essential support to the Main Branch, which is currently operating with reduced flexibility and increased staff burnout, and provide reliable frontline coverage for circulation and public service, reducing the need for emergency reassignments and management overtime.

Net Cost: $32,460.

Fund operating costs to support Dunn Branch Library located at 110 E Divine Street, Dunn: Provide funding for four laptops, peripherals (mice and Microsoft software), and a dedicated charging station to support the Digital Discovery Program, Digital Literacy Corner, and Book-a-Librarian services. This investment will establish a permanent technology lab at the Dunn Branch, moving away from the current inefficient model of transporting equipment from the Main Branch. Since February 2025, the Dunn Branch has hosted 35 technology-based programs serving 70 patrons, demonstrating a local need for digital support.

Net Cost: $6,269.

Library - Erwin Branch

The Library's mission is to cultivate lifelong learning, empower individuals, and strengthen our community.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	3	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	52,106	197	455	-	-	-	-	(455)	(100%)
Total	**52,109**	**197**	**455**	**-**	**-**	**-**	**-**	**(455)**	**(100%)**
Expenses									
SALARIES & BENEFITS	122,507	138,075	189,414	89,688	195,054	57,340	252,394	62,980	33%
SUPPLIES & MATERIALS	18,758	21,444	24,200	24,448	24,448	79	24,527	327	1%
CURRENT SERVICES	7,137	14,183	18,505	19,450	19,450	34,100	53,550	35,045	189%
FIXED CHARGES	2,703	7,941	9,014	9,260	9,260	-	9,260	246	3%
NON-CAPITALIZED ASSETS	1,355	560	16,025	6,600	6,600	-	6,600	(9,425)	(59%)
PCARD ENCUMBRANCE	20	-	-	-	-	-	-	-	-%
Total	**152,480**	**182,203**	**257,158**	**149,446**	**254,812**	**91,519**	**346,331**	**89,173**	**35%**
Net Cost	**$ 100,371**	**$ 182,006**	**$ 256,703**	**$ 149,446**	**$ 254,812**	**$ 91,519**	**$ 346,331**	**$ 89,628**	**35%**

Expansion & Other Notes

Fund a full-time employee and operating costs to support Erwin Branch Library located at 110 W F Street, Erwin: Provide funding for a full-time Library Assistant position (grade 13). The Erwin Public Library requires a permanent staffing solution to resolve a recurring operational deficit. In the past fiscal year, the branch relied on 175 hours of supplemental coverage from the Main Library to maintain basic functions. This position will eliminate the dependency on "borrowed" staff, restoring operational flexibility to both the Erwin and Main branches, and provide dedicated support for high-traffic areas, including circulation, public technology assistance, and program preparation. The new position will also enable the branch to move beyond basic oversight and begin expanding outreach and community programming to meet rising demand.

Net Cost: $57,419.

Fund capital expenses to support Erwin Branch Library located at 110 W F Street, Erwin: Provide capital funding for interior upgrades, including professional painting and the installation of commercial-grade flooring in the program room, entryway, bathrooms, and main library areas. These renovations are essential to address the natural deterioration caused by years of high-volume public use. The existing flooring has reached the end of its functional life, showing visible deterioration and staining. Current wall surfaces are scuffed and faded. This investment ensures that the Erwin Public Library remains a safe and inviting space for all residents.

Net Cost: $34,100.

Parks & Recreation

Parks and Recreation enhances the quality of life and nurtures the health and well-being of our community, economy and environment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES	63,573	107,836	138,000	138,000	138,000	-	138,000	-	-%
MISCELLANEOUS INCOME	33,827	39,185	30,520	30,520	30,520	-	30,520	-	-%
Total	**97,400**	**147,021**	**168,520**	**168,520**	**168,520**	**-**	**168,520**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	1,130,247	1,249,248	1,331,361	190,120	1,392,641	13,214	1,405,855	74,494	6%
PROFESSIONAL SERVICES	8,385	14,345	14,390	24,450	24,450	-	24,450	10,060	70%
SUPPLIES & MATERIALS	126,747	124,219	160,552	164,592	185,483	2,000	187,483	26,931	17%
CURRENT SERVICES	89,031	90,313	165,639	120,236	157,096	340	157,436	(8,203)	(5%)
FIXED CHARGES	397,236	584,105	563,578	616,764	583,766	-	583,766	20,188	4%
CAPITAL OUTLAY	36,690	-	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	48,213	48,615	54,577	36,320	36,320	-	36,320	(18,257)	(33%)
Total	**1,836,549**	**2,110,845**	**2,290,097**	**1,152,482**	**2,379,756**	**15,554**	**2,395,310**	**105,213**	**5%**
Net Cost	**$ 1,739,149**	**$ 1,963,824**	**$ 2,121,577**	**$ 983,962**	**$ 2,211,236**	**$ 15,554**	**$ 2,226,790**	**$ 105,213**	**5%**

Expansion & Other Notes

Fund operating costs park projects approved in Capital Improvements Program: This expansion is part of the Capital Improvements Program (CIP) for the Anderson Creek Park Mountain Biking Trail. These funds will be used to address essential maintenance and safety requirements through the purchase of dirt and gravel to repair ruts, erosion, and general wear on the existing trail tread and installation of new wayfinding and safety signs to replace missing or damaged markers.

Net Cost: $2,340.

Fund a seasonal part-time position to support Parks and Recreation-Ground Maintenance Division located at 455 McKinney Parkway, Lillington: Fund a part-time Grounds Maintenance Technician position (grade 15). The department currently relies on four full-time employees to maintain over 12 county locations. A seasonal hire will offset the heavy peak-season workload, allowing for necessary task rotation and the coverage of staff absences due to vacation or illness. The seasonal worker would provide additional support to facilitate critical recovery breaks during high-heat months.

Net Cost: $9,785.

Fund a salary adjustment to support Parks and Recreation-Ground Maintenance Division located at 455 McKinney Parkway, Lillington: Provide funding for a 5% special salary adjustment for Grounds Maintenance Supervisor (grade 21). Originally hired at the minimum salary range, he has since demonstrated high-level technical and leadership skills that exceed the initial expectations of the role. He is able to utilize his 20+ years of mechanical experience by personally repairing the County's mowers, tractors, and heavy equipment. This has substantially reduced outsourced repair costs and equipment downtime. He leads by example, mentoring his staff in both landscaping techniques and mechanical maintenance, and the enhanced appearance and curb appeal of the County campus are direct results of his leadership and high operational standards.

Net Cost: $3,429.

Economic & Physical Development Functional Area

Community Development

Community Development's mission is to seek activities, investments, funding, and partnerships that help provide basic services which make Harnett County communities more livable and sustainable by improving the quality of life for citizens.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
MISCELLANEOUS INCOME	-	-	214	-	-	-	-	(214)	(100%)
Total	**-**	**-**	**214**	**-**	**-**	**-**	**-**	**(214)**	**(100%)**
Expenses									
SALARIES & BENEFITS	-	-	75	200	200	-	200	125	167%
PROFESSIONAL SERVICES	-	-	10,000	10,000	10,000	-	10,000	-	-%
SUPPLIES & MATERIALS	61	91	149	100	100	-	100	(49)	(33%)
CURRENT SERVICES	154	338	1,098	690	690	-	690	(408)	(37%)
FIXED CHARGES	100	103	100	100	100	-	100	-	-%
Total	**315**	**532**	**11,422**	**11,090**	**11,090**	**-**	**11,090**	**(332)**	**(3%)**
Net Cost	**$ 315**	**$ 532**	**$ 11,208**	**$ 11,090**	**$ 11,090**	**$ -**	**$ 11,090**	**$ (118)**	**(1%)**

Cooperative Extension

NC State Extension transforms science into everyday solutions for North Carolinians through programs and partnerships focused on agriculture and food, health and nutrition, and 4-H youth development. Cooperative Extension at N.C. A&T helps people across the state lead better lives by finding solutions to their problems. We deliver educational programs and technology to enrich the lives, the land and the economy of North Carolina's limited-resource individuals, families, and communities.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	15	12	-	-	-	-	-	-	-%
Total	**15**	**12**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	383,585	412,248	522,977	447,665	526,972	-	526,972	3,995	1%
SUPPLIES & MATERIALS	3,691	4,033	6,510	8,510	8,510	-	8,510	2,000	31%
CURRENT SERVICES	2,232	1,195	3,190	6,800	6,800	-	6,800	3,610	113%
FIXED CHARGES	6,843	12,583	12,329	14,335	11,850	-	11,850	(479)	(4%)
CAPITAL OUTLAY	-	-	44,266	-	-	-	-	(44,266)	(100%)
Total	**396,351**	**430,059**	**589,272**	**477,310**	**554,132**	**-**	**554,132**	**(35,140)**	**(6%)**
Net Cost	**$ 396,336**	**$ 430,047**	**$ 589,272**	**$ 477,310**	**$ 554,132**	**$ -**	**$ 554,132**	**$ (35,140)**	**(6%)**

Cooperative Extension – Special Programs

NC State Extension transforms science into everyday solutions for North Carolinians through programs and partnerships focused on agriculture and food, health and nutrition, and 4-H youth development. Cooperative Extension at N.C. A&T helps people across the state lead better lives by finding solutions to their problems. We deliver educational programs and technology to enrich the lives, the land and the economy of North Carolina's limited-resource individuals, families, and communities.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED REVENUE	78,718	32,355	31,778	-	-	-	-	(31,778)	(100%)
SERVICE CHARGES	9,780	16,924	45,000	35,000	50,000	-	50,000	5,000	11%
MISCELLANEOUS INCOME	-	-	10,000	-	15,000	-	15,000	5,000	50%
Total	**88,498**	**49,279**	**86,778**	**35,000**	**65,000**	**-**	**65,000**	**(21,778)**	**(25%)**
Expenses									
SALARIES & BENEFITS	77,667	23,648	34,865	-	3,868	-	3,868	(30,997)	(89%)
SUPPLIES & MATERIALS	19,347	21,665	51,641	34,415	60,547	-	60,547	8,906	17%
CURRENT SERVICES	2,042	-	585	585	585	-	585	-	-%
FIXED CHARGES	2,561	2,616	2,868	-	-	-	-	(2,868)	(100%)
NON-CAPITALIZED ASSETS	144	3,575	2,508	-	-	-	-	(2,508)	(100%)
Total	**101,761**	**51,504**	**92,467**	**35,000**	**65,000**	**-**	**65,000**	**(27,467)**	**(30%)**
Net Cost	**$ 13,263**	**$ 2,225**	**$ 5,689**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (5,689)**	**(100%)**

ECONOMIC & PHYSICAL DEVELOPMENT FUNCTIONAL AREA

Development Services

Development Services' mission is to provide the citizens of Harnett County with exceptional customer service and ensure that development takes place in accordance with the goals and vision set forth by our elected officials and in compliance with all local, state, and federal regulations.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	459,896	376,353	726,678	750,000	750,000	-	750,000	23,322	3%
Total	**459,896**	**376,353**	**726,678**	**750,000**	**750,000**	**-**	**750,000**	**23,322**	**3%**
Expenses									
SALARIES & BENEFITS	1,050,237	1,116,993	1,185,366	15,360	1,280,136	-	1,280,136	94,770	8%
PROFESSIONAL SERVICES	10,000	111,333	119,000	159,000	159,000	-	159,000	40,000	34%
SUPPLIES & MATERIALS	7,416	6,837	12,250	12,250	12,250	-	12,250	-	-%
CURRENT SERVICES	11,467	13,423	22,100	20,010	20,010	-	20,010	(2,090)	(9%)
FIXED CHARGES	102,569	136,315	168,996	216,975	176,572	-	176,572	7,576	4%
NON-CAPITALIZED ASSETS	2,051	6,529	850	1,500	1,500	-	1,500	650	76%
Total	**1,183,740**	**1,391,430**	**1,508,562**	**425,095**	**1,649,468**	**-**	**1,649,468**	**140,906**	**9%**
Net Cost	**$ 723,844**	**$ 1,015,077**	**$ 781,884**	**$ (324,905)**	**$ 899,468**	**$ -**	**$ 899,468**	**$ 117,584**	**15%**

Development Services — Building Inspections Division

Development Services' mission is to provide the citizens of Harnett County with exceptional customer service and ensure that development takes place in accordance with the goals and vision set forth by our elected officials and in compliance with all local, state, and federal regulations.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	2,198,844	2,528,924	2,275,231	2,574,948	2,574,948	-	2,574,948	299,717	13%
Total	**2,198,844**	**2,528,924**	**2,275,231**	**2,574,948**	**2,574,948**	**-**	**2,574,948**	**299,717**	**13%**
Expenses									
SALARIES & BENEFITS	1,147,947	1,334,839	1,503,314	-	1,582,073	90,955	1,673,028	169,714	11%
SUPPLIES & MATERIALS	24,746	24,579	41,670	33,670	33,170	2,000	35,170	(6,500)	(16%)
CURRENT SERVICES	24,501	22,736	32,065	37,535	37,535	1,484	39,019	6,954	22%
FIXED CHARGES	76,538	132,689	161,328	180,289	166,782	4,700	171,482	10,154	6%
NON-CAPITALIZED ASSETS	2,193	2,649	3,800	2,800	2,800	-	2,800	(1,000)	(26%)
Total	**1,275,925**	**1,517,492**	**1,742,177**	**254,294**	**1,822,360**	**99,139**	**1,921,499**	**179,322**	**10%**
Net Cost	**$ (922,919)**	**$ (1,011,432)**	**$ (533,054)**	**$ (2,320,654)**	**$ (752,588)**	**$ 99,139**	**$ (653,449)**	**$ (120,395)**	**23%**

Expansion & Other Notes

Fund one full-time position to support the Building Inspections Division of Development Services located at 420 McKinney Parkway, Lillington: Provide funding for one full-time Residential HVAC Changeout Officer (grade 23) and operating expenses, such as a vehicle and computer. The Building Inspections Department currently manages approximately 900 residential HVAC changeout inspections annually. Creating a dedicated inspector role for these mechanical replacements is essential to maintaining operational efficiency and service quality. By having a dedicated position, it will ensure faster response times for homeowners and contractors and it will offload 900 annual inspections from the other inspectors.

Net Cost: $93,077.

Fund a one-grade reclassification to support the Building Inspections Division of Development Services located at 420 McKinney Parkway, Lillington: Provide funding to reclassify the Code Enforcement Officer III position (grade 28) to Commercial Construction Supervisor position (grade 29). This reclassification is necessary to address upcoming State regulatory changes to the inspector certification process. Under the new mandates, Level I inspectors will be restricted from performing commercial inspections, creating a critical need for specialized oversight.

Net Cost: $6,062.

Workforce Development (WIA)

This fund accounts for grant funds used to provide job placement and education opportunities to eligible participants in Harnett County.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	368,619	568,363	662,906	540,527	540,527	-	540,527	(122,379)	(18%)
Total	**368,619**	**568,363**	**662,906**	**540,527**	**540,527**	**-**	**540,527**	**(122,379)**	**(18%)**
Expenses									
SALARIES & BENEFITS	313,552	518,108	568,602	67,384	525,740	-	525,740	(42,862)	(8%)
SUPPLIES & MATERIALS	576	1,416	900	1,450	1,450	-	1,450	550	61%
CURRENT SERVICES	7,600	7,794	12,352	12,523	12,523	-	12,523	171	1%
FIXED CHARGES	10,523	34,633	89,670	7,400	7,400	-	7,400	(82,270)	(92%)
NON-CAPITALIZED ASSETS	-	3,755	-	-	-	-	-	-	-%
INTERFUND / BUDGETARY	24,195	-	-	-	-	-	-	-	-%
WIOA PROGRAM	55,920	83,647	136,698	150,806	150,806	-	150,806	14,108	10%
Total	**412,366**	**649,353**	**808,222**	**239,563**	**697,919**	**-**	**697,919**	**(110,303)**	**(14%)**
Net Cost	**$ 43,747**	**$ 80,990**	**$ 145,316**	**$ (300,964)**	**$ 157,392**	**$ -**	**$ 157,392**	**$ 12,076**	**8%**

Economic Development

Harnett County Economic Development provides a comprehensive approach for target sector business recruitment, retention, and expansion. Program initiatives seek to develop business parks, create speculative building partnerships, foster relationships with businesses, and support advocacy and marketing efforts to position Harnett County for quality jobs and investment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	499,537	556,727	587,989	10,000	628,700	-	628,700	40,711	7%
PROFESSIONAL SERVICES	16,500	29,875	79,240	328,840	188,840	-	188,840	109,600	138%
SUPPLIES & MATERIALS	4,131	5,141	11,000	11,000	11,000	-	11,000	-	-%
CURRENT SERVICES	49,700	98,897	138,978	138,071	138,071	-	138,071	(907)	(1%)
FIXED CHARGES	438,930	450,340	470,820	124,564	121,863	-	121,863	(348,957)	(74%)
NON-CAPITALIZED ASSETS	-	201	650	300	300	-	300	(350)	(54%)
Total	**1,008,798**	**1,141,181**	**1,288,677**	**612,775**	**1,088,774**	**-**	**1,088,774**	**(199,903)**	**(16%)**
Net Cost	**$ 1,008,798**	**$ 1,141,181**	**$ 1,288,677**	**$ 612,775**	**$ 1,088,774**	**$ -**	**$ 1,088,774**	**$ (199,903)**	**(16%)**

Education Functional Area

Central Carolina Community College

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
EDUCATION	1,636,094	1,779,098	2,341,195	2,628,156	2,341,195	211,961	2,553,156	211,961	9%
Total	**1,636,094**	**1,779,098**	**2,341,195**	**2,628,156**	**2,341,195**	**211,961**	**2,553,156**	**211,961**	**9%**
Net Cost	**$ 1,636,094**	**$ 1,779,098**	**$ 2,341,195**	**$ 2,628,156**	**$ 2,341,195**	**$ 211,961**	**$ 2,553,156**	**$ 211,961**	**9%**

Expansion & Other Notes

Difference between FY 2026 and FY 2027: The approved FY 2027 budget includes capital funding of $25,000, which includes:

- Replacement of an HVAC system in the Cosmetology Building
- Replacement of damaged flooring in the Ethreridge Building
- Additional landscaping and hardscaping improvements to the Harnett Main Campus and Harnett Health Science Center.

Harnett County Schools

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
EDUCATION	28,301,509	36,304,606	45,495,293	48,278,379	39,995,293	6,000,000	45,995,293	500,000	1%
Total	**28,301,509**	**36,304,606**	**45,495,293**	**48,278,379**	**39,995,293**	**6,000,000**	**45,995,293**	**500,000**	**1%**
Net Cost	**$ 28,301,509**	**$ 36,304,606**	**$ 45,495,293**	**$ 48,278,379**	**$ 39,995,293**	**$ 6,000,000**	**$ 45,995,293**	**$ 500,000**	**1%**

Expansion & Other Notes

The FY 2027 Approved Budget includes an additional $6,000,000 transfer to the debt service fund in order to pay for the new Highland High School, which is currently estimated at $140,000,000 and the new Career and Technical Education (CTE) High School, which is estimated at $65,000,000.

The approved funding:

> Provides expansion funding for Harnett County Schools' discretion ($6,000,000).

> The total current expense appropriation budgeted for Fiscal Year 2027 will provide a per pupil funding of $2,072.79, which is an increase of $262.39 per student. Harnett County Schools must share with charter schools on a per-student basis. (The total number of students is based on HCS average daily membership (ADM) of 19,682 students and an estimated 2,508 charter school students.)

> Provides $1,400,000 for maintenance projects, in accordance with the Approved FY 2027-2033 Capital Improvements Program. These funds are budgeted in the Board of Education Capital Reserve.

> Capital outlay spending, budgeted in the Board of Education Capital Reserve, remains at FY 2026 levels. (School systems do not share capital outlay funds with charter schools.)

> Sets aside $4,052,686 in Contingency, if needed, to replace the loss of low wealth funding.

Harnett
COUNTY
NORTH CAROLINA

Environmental Protection Functional Area

Environmental Protection Allocation

This allocation reflects the County's support of the Beaver Management Program.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
FIXED CHARGES	11,900	11,900	16,000	16,000	16,000	-	16,000	-	-%
Total	**11,900**	**11,900**	**16,000**	**16,000**	**16,000**	**-**	**16,000**	**-**	**-%**
Net Cost	**$ 11,900**	**$ 11,900**	**$ 16,000**	**$ 16,000**	**$ 16,000**	**$ -**	**$ 16,000**	**$ -**	**-%**

NC Forest Service

The mission of NC Forest Service is to protect, manage and promote forest resources for the citizens of North Carolina.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
FIXED CHARGES	151,180	109,811	141,907	147,261	147,261	-	147,261	5,354	4%
Total	**151,180**	**109,811**	**141,907**	**147,261**	**147,261**	**-**	**147,261**	**5,354**	**4%**
Net Cost	**$ 151,180**	**$ 109,811**	**$ 141,907**	**$ 147,261**	**$ 147,261**	**$ -**	**$ 147,261**	**$ 5,354**	**4%**

Soil & Water Conservation District

The mission of Soil & Water Conservation District is to promote voluntary, incentive-driven natural resources management along with providing conservation education to both youth and adults in order to foster an appreciation of our County's abundant natural resources and agricultural assets.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
MISCELLANEOUS INCOME	-	50,627	24,642	24,642	24,642	-	24,642	-	-%
Total	**-**	**50,627**	**24,642**	**24,642**	**24,642**	**-**	**24,642**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	303,228	321,232	366,096	300	385,532	-	385,532	19,436	5%
SUPPLIES & MATERIALS	7,222	5,276	10,343	9,850	9,850	1,320	11,170	827	8%
CURRENT SERVICES	6,559	11,341	14,957	28,201	28,201	500	28,701	13,744	92%
FIXED CHARGES	9,940	23,196	19,844	22,160	19,544	4,860	24,404	4,560	23%
NON-CAPITALIZED ASSETS	2,021	913	2,573	1,500	1,500	-	1,500	(1,073)	(42%)
Total	**328,970**	**361,958**	**413,813**	**62,011**	**444,627**	**6,680**	**451,307**	**37,494**	**9%**
Net Cost	**$ 328,970**	**$ 311,331**	**$ 389,171**	**$ 37,369**	**$ 419,985**	**$ 6,680**	**$ 426,665**	**$ 37,494**	**10%**

Expansion & Other Notes

Fund operating expenses to replace a vehicle to support Soil & Water Conservation District located at 126 Alexander Drive, Lillington: Provide funding for a replacement 4x4 truck to ensure the safe transportation of staff and heavy equipment required for county-wide technical assistance and regulatory compliance. The vehicle is requested to transport the District's 4,000-pound no-till grain drills, 12' cargo trailers, and utility trailers with UTVs. It is also essential for hauling watercraft for stream inspections. The replacement vehicle will also be used to support field visits, contract work, and mandatory compliance checks for NCDA cost-share programs. The vehicle will be added to the county's fleet program.

Net Cost: $6,680.

General Government Functional Area

Administration

Administration's mission is to implement policies adopted by the Board of Commissioners and ensure the effectiveness of county departments within legal requirements, best management practices, and efficient management of financial resources.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	174,943	174,943	174,943	-	350,203	-	350,203	175,260	100%
Total	**174,943**	**174,943**	**174,943**	**-**	**350,203**	**-**	**350,203**	**175,260**	**100%**
Expenses									
SALARIES & BENEFITS	1,180,268	1,241,137	1,367,352	62,200	1,466,549	-	1,466,549	99,197	7%
PROFESSIONAL SERVICES	37,441	38,435	89,750	38,030	38,030	-	38,030	(51,720)	(58%)
SUPPLIES & MATERIALS	3,224	2,263	8,010	8,650	8,650	-	8,650	640	8%
CURRENT SERVICES	75,217	58,015	86,685	91,364	91,364	-	91,364	4,679	5%
FIXED CHARGES	74,696	84,473	129,748	110,229	117,657	-	117,657	(12,091)	(9%)
NON-CAPITALIZED ASSETS	814	1,339	1,515	1,000	1,000	-	1,000	(515)	(34%)
Total	**1,371,660**	**1,425,662**	**1,683,060**	**311,473**	**1,723,250**	**-**	**1,723,250**	**40,190**	**2%**
Net Cost	**$ 1,196,717**	**$ 1,250,719**	**$ 1,508,117**	**$ 311,473**	**$ 1,373,047**	**$ -**	**$ 1,373,047**	**$ (135,070)**	**(9%)**

Board of Elections

The Harnett County Board of Elections is dedicated to conducting honest, fair, and impartial elections, pledging the highest level of integrity for the voters and citizens of Harnett County.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	47,429	15	40,000	-	-	-	-	(40,000)	(100%)
MISCELLANEOUS INCOME	4,057	-	4,000	-	-	-	-	(4,000)	(100%)
Total	**51,486**	**15**	**44,000**	**-**	**-**	**-**	**-**	**(44,000)**	**(100%)**
Expenses									
SALARIES & BENEFITS	429,161	449,964	509,282	34,600	576,254	-	576,254	66,972	13%
PROFESSIONAL SERVICES	21,259	11,673	23,200	13,200	13,200	-	13,200	(10,000)	(43%)
SUPPLIES & MATERIALS	8,341	18,361	31,786	23,700	23,700	-	23,700	(8,086)	(25%)
CURRENT SERVICES	77,111	120,972	137,586	87,810	87,810	-	87,810	(49,776)	(36%)
FIXED CHARGES	248,143	278,497	549,922	572,402	445,355	-	445,355	(104,567)	(19%)
NON-CAPITALIZED ASSETS	18,469	17,125	151,593	-	1,870	-	1,870	(149,723)	(99%)
Total	**802,484**	**896,592**	**1,403,369**	**731,712**	**1,148,189**	**-**	**1,148,189**	**(255,180)**	**(18%)**
Net Cost	**$ 750,998**	**$ 896,577**	**$ 1,359,369**	**$ 731,712**	**$ 1,148,189**	**$ -**	**$ 1,148,189**	**$ (211,180)**	**(16%)**

Clerk of Court

The mission of the Clerk of Court is to provide accessible justice to the citizens and residents of Harnett County and surrounding communities so that the rights and liberties of all people are protected, as guaranteed by the Constitution and laws of the United States and North Carolina.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED REVENUE	51,860	91,051	-	-	-	-	-	-	-%
SERVICE CHARGES	92,101	23,157	205,000	-	110,000	-	110,000	(95,000)	(46%)
Total	**143,961**	**114,208**	**205,000**	**-**	**110,000**	**-**	**110,000**	**(95,000)**	**(46%)**
Expenses									
SALARIES & BENEFITS	1,500	-	30,170	30,170	26,618	-	26,618	(3,552)	(12%)
SUPPLIES & MATERIALS	8,742	4,189	12,500	12,500	10,100	-	10,100	(2,400)	(19%)
FIXED CHARGES	8,890	10,180	36,127	19,209	19,209	-	19,209	(16,918)	(47%)
NON-CAPITALIZED ASSETS	26,228	28,570	32,620	58,273	58,273	-	58,273	25,653	79%
Total	**45,360**	**42,939**	**111,417**	**120,152**	**114,200**	**-**	**114,200**	**2,783**	**3%**
Net Cost	**$ (98,601)**	**$ (71,269)**	**$ (93,583)**	**$ 120,152**	**$ 4,200**	**$ -**	**$ 4,200**	**$ 97,783**	**(104%)**

GENERAL GOVERNMENT FUNCTIONAL AREA

Facilities - Maintenance

Facilities - Maintenance's mission is to maintain a pleasant and appealing physical appearance of all Harnett County public facilities, while keeping them in the best operational condition possible.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES	23,956	23,197	19,117	-	277,319	-	277,319	258,202	1351%
FACILITY FEES	3,487	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	79,541	75,519	-	7,572	74,700	-	74,700	74,700	-%
Total	**106,984**	**98,716**	**19,117**	**7,572**	**352,019**	**-**	**352,019**	**332,902**	**1741%**
Expenses									
SALARIES & BENEFITS	1,003,046	1,105,123	1,096,020	5,400	1,183,443	-	1,183,443	87,423	8%
SUPPLIES & MATERIALS	225,283	266,921	261,069	287,800	287,500	5,462	292,962	31,893	12%
CURRENT SERVICES	2,550,029	2,518,436	2,539,097	2,734,833	2,792,833	7,438	2,800,271	261,174	10%
FIXED CHARGES	145,417	294,064	167,165	300,154	175,340	4,860	180,200	13,035	8%
NON-CAPITALIZED ASSETS	16,843	19,927	13,343	10,500	10,500	-	10,500	(2,843)	(21%)
Total	**3,940,618**	**4,204,471**	**4,076,694**	**3,338,687**	**4,449,616**	**17,760**	**4,467,376**	**390,682**	**10%**
Net Cost	**$ 3,833,634**	**$ 4,105,755**	**$ 4,057,577**	**$ 3,331,115**	**$ 4,097,597**	**$ 17,760**	**$ 4,115,357**	**$ 57,780**	**1%**

Expansion & Other Notes

Fund operating costs for a replacement vehicle to support Facilities Maintenance located at 420 Alexander Drive, Lillington: Provide funding for a replacement 4x4 truck to support the Facilities Maintenance Department. The new vehicle will improve operational safety and capacity by upgrading to a vehicle capable of heavy-duty hauling and all-terrain access. The current vehicle is undersized for modern requirements. A 4x4 truck provides the necessary power to safely pull trailers and transport heavy equipment and ensures technicians can reach remote locations and navigate rough terrain or adverse weather. This upgrade eliminates the need for multiple trips or specialized rentals. This replacement is essential to address current equipment limitations, ensure staff safety, and maintain a high standard of facility support across the county.

Net Cost: $10,822.

Fund operating costs for increased utilities associated with the Fleet Maintenance Building expansion. The Facilities Department budgets for utilities for many county departments, including Fleet Maintenance. With the 3,200-square-foot expansion approved in the FY 2026 budget and scheduled for completion in early 2027, the department requires a budget adjustment to cover the higher utility costs associated with the new infrastructure and doubled service capacity.

Net Cost: $6,938.

Facilities - Projects

Facilities - Projects' mission is to manage capital and major construction projects, ensuring high-quality public facilities that meet the present and future needs of Harnett County.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
SALARIES & BENEFITS	-	2,651	136,983	600	146,227	-	146,227	9,244	7%
SUPPLIES & MATERIALS	-	-	15,882	29,200	29,200	-	29,200	13,318	84%
CURRENT SERVICES	-	-	112,101	109,500	109,500	-	109,500	(2,601)	(2%)
FIXED CHARGES	-	-	8,330	11,840	8,130	-	8,130	(200)	(2%)
NON-CAPITALIZED ASSETS	-	-	948	-	-	-	-	(948)	(100%)
Total	**-**	**2,651**	**274,244**	**151,140**	**293,057**	**-**	**293,057**	**18,813**	**7%**
Net Cost	**$ -**	**$ 2,651**	**$ 274,244**	**$ 151,140**	**$ 293,057**	**$ -**	**$ 293,057**	**$ 18,813**	**7%**

Finance

The Finance Office maintains the accounting records of the County in accordance with generally accepted accounting principles and the regulations of the local government commission. The department is responsible for pre-auditing and disbursing all funds in strict compliance with the general statutes, the budget ordinance, and each project ordinance. The department is also responsible for investing the County's idle funds and keeping the Board of Commissioners informed of the County's financial condition.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	307,227	426,822	286,005	-	474,159	-	474,159	188,154	66%
ENTERPRISE CHARGES	50	25	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	18,177	1,526	28,700	-	-	-	-	(28,700)	(100%)
Total	**325,454**	**428,373**	**314,705**	**-**	**474,159**	**-**	**474,159**	**159,454**	**51%**
Expenses									
SALARIES & BENEFITS	1,573,204	1,633,661	1,738,650	3,200	1,946,607	-	1,946,607	207,957	12%
PROFESSIONAL SERVICES	169,985	148,910	245,550	227,840	227,840	-	227,840	(17,710)	(7%)
SUPPLIES & MATERIALS	10,357	6,686	6,105	10,650	10,650	-	10,650	4,545	74%
CURRENT SERVICES	49,977	37,440	64,392	67,680	66,880	-	66,880	2,488	4%
FIXED CHARGES	87,386	116,307	239,904	185,663	182,163	-	182,163	(57,741)	(24%)
NON-CAPITALIZED ASSETS	3,534	2,366	750	5,800	-	-	-	(750)	(100%)
Total	**1,894,443**	**1,945,370**	**2,295,351**	**500,833**	**2,434,140**	**-**	**2,434,140**	**138,789**	**6%**
Net Cost	**$ 1,568,989**	**$ 1,516,997**	**$ 1,980,646**	**$ 500,833**	**$ 1,959,981**	**$ -**	**$ 1,959,981**	**$ (20,665)**	**(1%)**

Fleet Maintenance

Fleet's mission is to maintain a pleasant and appealing physical appearance of all Harnett County fleet vehicles, while keeping them in the best operational condition possible.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	722,811	648,798	928,957	795,300	795,300	-	795,300	(133,657)	(14%)
MISCELLANEOUS INCOME	160,385	138,286	111,487	-	-	-	-	(111,487)	(100%)
Total	**883,196**	**787,084**	**1,040,444**	**795,300**	**795,300**	**-**	**795,300**	**(245,144)**	**(24%)**
Expenses									
SALARIES & BENEFITS	354,906	378,826	399,024	1,200	426,726	-	426,726	27,702	7%
SUPPLIES & MATERIALS	362,701	337,736	421,842	370,374	370,374	150	370,524	(51,318)	(12%)
CURRENT SERVICES	361,784	338,493	393,727	324,648	324,648	100	324,748	(68,979)	(18%)
FIXED CHARGES	22,390	16,711	15,215	18,689	16,955	450	17,405	2,190	14%
NON-CAPITALIZED ASSETS	6,757	12,009	12,000	22,000	22,000	5,400	27,400	15,400	128%
Total	**1,108,538**	**1,083,775**	**1,241,808**	**736,911**	**1,160,703**	**6,100**	**1,166,803**	**(75,005)**	**(6%)**
Net Cost	**$ 225,342**	**$ 296,691**	**$ 201,364**	**$ (58,389)**	**$ 365,403**	**$ 6,100**	**$ 371,503**	**$ 170,139**	**84%**

Expansion & Other Notes

Fund operating costs for the Fleet Maintenance Building expansion, located at 1100 East McNeill Street, Lillington. The Fleet Maintenance building expansion was approved through the Capital Improvements Program (CIP) and is expected to be complete in early 2027. These funds will cover the required professional-grade mechanical tools, heavy-duty jacks, and fluid management systems (oil drains/hose reels) necessary to make the new bays functional. Safety gear, specialized power and diagnostics tools, and new computer equipment are also required.

Net Cost: $6,100.

General Services

General Services is the central management office for several programs and services of Harnett County. These programs include Animal Services, Community Development, Juvenile Restitution and Community Service Program, and Transportation (HARTS).

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	271,310	286,003	302,629	1,000	325,299	-	325,299	22,670	7%
SUPPLIES & MATERIALS	61	110	69	100	100	-	100	31	45%
CURRENT SERVICES	216	151	225	374	374	-	374	149	66%
FIXED CHARGES	1,176	9,305	8,967	9,954	9,760	-	9,760	793	9%
NON-CAPITALIZED ASSETS	-	-	1,064	-	-	-	-	(1,064)	(100%)
Total	**272,763**	**295,569**	**312,954**	**11,428**	**335,533**	**-**	**335,533**	**22,579**	**7%**
Net Cost	**$ 272,763**	**$ 295,569**	**$ 312,954**	**$ 11,428**	**$ 335,533**	**$ -**	**$ 335,533**	**$ 22,579**	**7%**

Governing Board

The Harnett County Board of Commissioners is the governing body for the entire county. Responsibilities include overseeing the budget, zoning and planning issues, promoting growth, and improving the quality of life for citizens of Harnett County.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED REVENUE	13,585	-	-	-	-	-	-	-	-%
SERVICE CHARGES	154,901	140,819	140,819	-	63,997	-	63,997	(76,822)	(55%)
Total	**168,486**	**140,819**	**140,819**	**-**	**63,997**	**-**	**63,997**	**(76,822)**	**(55%)**
Expenses									
SALARIES & BENEFITS	285,943	293,934	320,854	37,200	331,720	-	331,720	10,866	3%
PROFESSIONAL SERVICES	146,900	138,086	84,178	84,000	89,600	-	89,600	5,422	6%
SUPPLIES & MATERIALS	7,938	7,856	9,845	14,600	14,600	-	14,600	4,755	48%
CURRENT SERVICES	18,845	7,393	20,210	29,249	29,249	-	29,249	9,039	45%
FIXED CHARGES	138,935	119,799	292,711	181,456	181,456	-	181,456	(111,255)	(38%)
Total	**598,561**	**567,068**	**727,798**	**346,505**	**646,625**	**-**	**646,625**	**(81,173)**	**(11%)**
Net Cost	**$ 430,075**	**$ 426,249**	**$ 586,979**	**$ 346,505**	**$ 582,628**	**$ -**	**$ 582,628**	**$ (4,351)**	**(1%)**

Expansion & Other Notes

Approved allocations include:

- Mid-Carolina - $37,000
- Economic Development Corporation - Harnett County Jobs Campaign - $50,000

The $10,000 Central Carolina Community College Lift Off Lab Grant has been transitioned from the Governing Body's budget to CCCC's continuation budget.

Human Resources

The mission of the Human Resource Department is to attract, retain, and develop employees who will strive for excellence in service, be committed to growth and prosperity, and are willing to invest themselves in order to improve the quality of life in Harnett County.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	102,355	97,481	97,481	-	102,913	-	102,913	5,432	6%
Total	**102,355**	**97,481**	**97,481**	**-**	**102,913**	**-**	**102,913**	**5,432**	**6%**
Expenses									
SALARIES & BENEFITS	498,229	521,045	639,281	600	692,056	-	692,056	52,775	8%
PROFESSIONAL SERVICES	15,385	16,138	47,233	20,497	20,497	-	20,497	(26,736)	(57%)
SUPPLIES & MATERIALS	26,841	29,293	40,332	40,940	40,940	1,401	42,341	2,009	5%
CURRENT SERVICES	9,116	53,152	51,782	53,270	53,270	-	53,270	1,488	3%
FIXED CHARGES	407,120	31,551	34,473	25,921	26,051	-	26,051	(8,422)	(24%)
Total	**956,691**	**651,179**	**813,101**	**141,228**	**832,814**	**1,401**	**834,215**	**21,114**	**3%**
Net Cost	**$ 854,336**	**$ 553,698**	**$ 715,620**	**$ 141,228**	**$ 729,901**	**$ 1,401**	**$ 731,302**	**$ 15,682**	**2%**

Expansion & Other Notes

Fund operating costs to enhance the employee engagement programs to support Human Resources located at 455 McKinney Parkway, Lillington: Provide funding to expand the Employee Engagement Program to strengthen workforce stability, boost morale, and enhance service delivery. This investment in morale-building initiatives is an effort to strengthen employee recruitment and retention. The expanded program features a variety of appreciation events, including ice cream socials, costume contests, and dedicated gratitude activities designed to foster a positive workplace culture.

Net Cost: $1,401.

Information Technology

The Information Technology (IT) Department is responsible for all technology aspects of Harnett County. The IT Department is specifically responsible for hardware and software support, training,maintaining email and Internet access, system installation, networking, and centralized purchasing of computer-related items.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES	352,474	391,456	196,689	46,000	190,047	-	190,047	(6,642)	(3%)
Total	**352,474**	**391,456**	**196,689**	**46,000**	**190,047**	**-**	**190,047**	**(6,642)**	**(3%)**
Expenses									
SALARIES & BENEFITS	1,691,279	1,740,575	1,877,395	24,500	1,989,082	-	1,989,082	111,687	6%
SUPPLIES & MATERIALS	22,647	17,887	23,250	24,250	24,250	-	24,250	1,000	4%
CURRENT SERVICES	97,773	73,973	53,470	65,620	65,620	-	65,620	12,150	23%
FIXED CHARGES	1,025,829	183,036	197,280	193,864	192,960	-	192,960	(4,320)	(2%)
NON-CAPITALIZED ASSETS	512	230	500	500	500	-	500	-	-%
Total	**2,838,040**	**2,015,701**	**2,151,895**	**308,734**	**2,272,412**	**-**	**2,272,412**	**120,517**	**6%**
Net Cost	**$ 2,485,566**	**$ 1,624,245**	**$ 1,955,206**	**$ 262,734**	**$ 2,082,365**	**$ -**	**$ 2,082,365**	**$ 127,159**	**7%**

Information Technology - GIS

Harnett County GIS, a division of the IT Department, delivers efficient, high-quality data and analytics to County agencies, the public, and our regional partners, to meet the needs of Harnett County government and the communities we serve. The core value of GIS is to provide services that are accurate, consistent, accessible, affordable, and comprehensive. GIS also provides addresses, road signs, 911 communication tower maintenance, and mapping.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	113,795	131,476	102,409	102,409	32,000	-	32,000	(70,409)	(69%)
Total	**113,795**	**131,476**	**102,409**	**102,409**	**32,000**	**-**	**32,000**	**(70,409)**	**(69%)**
Expenses									
SALARIES & BENEFITS	790,413	815,919	863,426	2,400	885,265	-	885,265	21,839	3%
SUPPLIES & MATERIALS	39,618	43,187	41,600	41,600	41,600	-	41,600	-	-%
CURRENT SERVICES	3,000	4,987	12,490	14,610	14,610	-	14,610	2,120	17%
FIXED CHARGES	166,443	177,359	201,670	209,870	209,870	-	209,870	8,200	4%
Total	**999,474**	**1,041,452**	**1,119,186**	**268,480**	**1,151,345**	**-**	**1,151,345**	**32,159**	**3%**
Net Cost	**$ 885,679**	**$ 909,976**	**$ 1,016,777**	**$ 166,071**	**$ 1,119,345**	**$ -**	**$ 1,119,345**	**$ 102,568**	**10%**

Insurance - Property & Liability

This fund accounts for the activity associated with the County's property and liability insurance.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
FIXED CHARGES	-	342,472	1,657,786	1,250,033	1,878,997	-	1,878,997	221,211	13%
Total	**-**	**342,472**	**1,657,786**	**1,250,033**	**1,878,997**	**-**	**1,878,997**	**221,211**	**13%**
Net Cost	**$ -**	**$ 342,472**	**$ 1,657,786**	**$ 1,250,033**	**$ 1,878,997**	**$ -**	**$ 1,878,997**	**$ 221,211**	**13%**

Legal Services & Risk Management

Harnett County Department of Legal Services provides legal services for Harnett County Government. The Legal Department advises and represents the County in all legal matters except in situations where certain county departments have their own counsel and unusual situations where it is determined to be in the best interest of the County to retain outside counsel.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	209,093	167,274	167,274	-	-	-	-	(167,274)	(100%)
MISCELLANEOUS INCOME	1,364	-	-	-	-	-	-	-	-%
Total	**210,457**	**167,274**	**167,274**	**-**	**-**	**-**	**-**	**(167,274)**	**(100%)**
Expenses									
SALARIES & BENEFITS	535,584	572,223	709,028	3,500	769,471	-	769,471	60,443	9%
PROFESSIONAL SERVICES	11,862	7,995	23,065	25,255	75,255	-	75,255	52,190	226%
SUPPLIES & MATERIALS	1,631	1,252	2,140	1,700	1,800	-	1,800	(340)	(16%)
CURRENT SERVICES	5,680	8,218	13,296	17,607	17,982	-	17,982	4,686	35%
FIXED CHARGES	13,713	21,732	25,429	46,322	46,426	-	46,426	20,997	83%
NON-CAPITALIZED ASSETS	3,404	-	-	-	-	-	-	-	-%
Total	**571,874**	**611,420**	**772,958**	**94,384**	**910,934**	**-**	**910,934**	**137,976**	**18%**
Net Cost	**$ 361,417**	**$ 444,146**	**$ 605,684**	**$ 94,384**	**$ 910,934**	**$ -**	**$ 910,934**	**$ 305,250**	**50%**

Register of Deeds

The Register of Deeds is Harnett County's elected official custodian and manager of public records. Assuring public record integrity and accessibility is an important public function. A number of North Carolina General Statutes directly affect record maintenance and access.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
TAXES - OTHER	1,660,195	1,902,057	1,600,000	1,700,000	1,900,000	-	1,900,000	300,000	19%
SERVICE CHARGES	664,016	718,734	625,000	700,000	700,000	68,842	768,842	143,842	23%
ENTERPRISE CHARGES	25	25	-	-	-	-	-	-	-%
Total	**2,324,236**	**2,620,816**	**2,225,000**	**2,400,000**	**2,600,000**	**68,842**	**2,668,842**	**443,842**	**20%**
Expenses									
SALARIES & BENEFITS	781,020	817,495	871,278	15,000	931,482	64,342	995,824	124,546	14%
PROFESSIONAL SERVICES	-	141	-	-	-	-	-	-	-%
SUPPLIES & MATERIALS	4,832	5,631	6,525	5,800	5,800	1,000	6,800	275	4%
CURRENT SERVICES	12,030	13,168	18,725	19,995	19,995	1,500	21,495	2,770	15%
FIXED CHARGES	96,380	95,559	108,170	114,370	114,270	2,000	116,270	8,100	7%
NON-CAPITALIZED ASSETS	2,132	18,484	3,355	3,000	3,000	-	3,000	(355)	(11%)
Total	**896,394**	**950,478**	**1,008,053**	**158,165**	**1,074,547**	**68,842**	**1,143,389**	**135,336**	**13%**
Net Cost	**$ (1,427,842)**	**$ (1,670,338)**	**$ (1,216,947)**	**$ (2,241,835)**	**$ (1,525,453)**	**$ -**	**$ (1,525,453)**	**$ (308,506)**	**25%**

Expansion & Other Notes

Fund a full-time employee and operating costs to support the Register of Deeds located at 305 W Cornelius Harnett Boulevard, Lillington: Provide funding for a register of Deeds Deputy I position (grade 16) to serve as the primary Passport Acceptance Agent and operating expenses, such as computer, training, and office supplies. Establishing our office as a passport acceptance facility provides a critical service to the community. Currently, citizens must seek these services elsewhere; bringing this in-house improves local accessibility and government efficiency. The revenue generated through passport execution fees is projected to exceed the total personnel costs for this position. This makes the request a self-sustaining service for our citizens.

Net cost: $0.

Retiree Health Insurance

The Retiree Health Insurance Fund is used to account for revenues and expenses associated with post-employment medical benefits and Medicare supplement reimbursements for eligible county retirees as directed by the County's Personnel Ordinance.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	929,999	1,756,290	974,992	-	1,017,819	-	1,017,819	42,827	4%
Total	**929,999**	**1,756,290**	**974,992**	**-**	**1,017,819**	**-**	**1,017,819**	**42,827**	**4%**
Net Cost	**$ 929,999**	**$ 1,756,290**	**$ 974,992**	**$ -**	**$ 1,017,819**	**$ -**	**$ 1,017,819**	**$ 42,827**	**4%**

Tax Department

The mission of the Harnett County Tax Department is to provide fair and equitable appraisal, assessment, billing, and collection of all taxable real, business, and personal property in Harnett County. The Tax Department is committed to excellent customer service and to fair and timely tax administration as guided by the North Carolina General Statutes.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES	212,935	191,180	193,723	-	334,460	-	334,460	140,737	73%
MISCELLANEOUS INCOME	139	-	-	-	-	-	-	-	-%
Total	**213,074**	**191,180**	**193,723**	**-**	**334,460**	**-**	**334,460**	**140,737**	**73%**
Expenses									
SALARIES & BENEFITS	1,505,116	1,656,187	1,878,056	5,600	1,997,250	8,072	2,005,322	127,266	7%
PROFESSIONAL SERVICES	16,750	9,975	35,000	20,000	20,000	-	20,000	(15,000)	(43%)
SUPPLIES & MATERIALS	12,306	7,917	12,559	13,200	13,200	-	13,200	641	5%
CURRENT SERVICES	134,381	137,904	208,256	165,520	165,520	-	165,520	(42,736)	(21%)
FIXED CHARGES	367,620	394,437	553,550	489,970	486,044	5,160	491,204	(62,346)	(11%)
NON-CAPITALIZED ASSETS	2,380	5,530	7,021	4,100	4,100	-	4,100	(2,921)	(42%)
Total	**2,038,553**	**2,211,950**	**2,694,442**	**698,390**	**2,686,114**	**13,232**	**2,699,346**	**4,904**	**0%**
Net Cost	**$ 1,825,479**	**$ 2,020,770**	**$ 2,500,719**	**$ 698,390**	**$ 2,351,654**	**$ 13,232**	**$ 2,364,886**	**$ (135,833)**	**(5%)**

Expansion & Other Notes

Fund a reclassification to support the Tax Department located at 305 W Cornelius Harnett Boulevard, Lillington: Provide funding to reclassify the Real Property Reval Supervisor from Grade 24 to Grade 26. Reclassifying the position will establish internal equity within the Tax Department and align compensation with the technical and supervisory demands. Pay disparities currently exist between the department's three division supervisors: Collections (g 27), Personal Property (g 26), and Real Property (g 24). This request aligns the Real Property supervisor with the Personal Property supervisor. This position oversees high-impact functions, including countywide reappraisals, tax relief programs, sales ratio studies, and the management of current land records. The supervisor manages three full-time employees and up to 12 contracted staff.

Net cost: $8,072.

Fund operating expenses to support the Tax Department located at 305 W Cornelius Harnett Boulevard, Lillington: Provide funding for a subscription to CoStar to provide comprehensive commercial real estate data and market analytics. The subscription is an effort to eliminate a data gap in commercial property assessment and support the County's economic development efforts. With no designated commercial appraiser on staff, CoStar provides the necessary field research, sales data, and lease information to ensure accurate commercial assessments and defensible values during appeals.

Net cost: $5,160.

Human Services Functional Area

General Services - Restitution Program

The purpose of the Harnett County Juvenile Restitution and Community Service Program is to accept juveniles into the program who have been ordered to pay monetary restitution to a victim or perform symbolic community service. This program serves as a community-based Sanction 1 and 2 alternative to detention or youth development centers.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	93,306	116,947	138,485	138,485	138,485	-	138,485	-	-%
MISCELLANEOUS INCOME	1,818	262	-	-	-	-	-	-	-%
Total	**95,124**	**117,209**	**138,485**	**138,485**	**138,485**	**-**	**138,485**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	88,256	122,211	156,825	-	174,829	-	174,829	18,004	11%
PROFESSIONAL SERVICES	-	-	475	75	75	-	75	(400)	(84%)
SUPPLIES & MATERIALS	4,001	5,447	8,030	9,000	9,000	-	9,000	970	12%
CURRENT SERVICES	3,353	4,704	7,910	8,850	8,850	-	8,850	940	12%
FIXED CHARGES	7,028	6,219	12,613	21,308	6,115	-	6,115	(6,498)	(52%)
CONTRACTS & GRANTS	-	11,895	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	-	4,590	400	-	-	-	-	(400)	(100%)
Total	**102,638**	**155,066**	**186,253**	**39,233**	**198,869**	**-**	**198,869**	**12,616**	**7%**
Net Cost	**$ 7,514**	**$ 37,857**	**$ 47,768**	**$ (99,252)**	**$ 60,384**	**$ -**	**$ 60,384**	**$ 12,616**	**26%**

HUMAN SERVICES FUNCTIONAL AREA

Health Department

The mission of the Harnett County Health Department is to prevent illness, diseases, and injuries, promote healthy lifestyles, and keep the environment clean, healthy, and safe.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	4,233,062	3,945,935	3,278,621	3,226,266	3,226,266	-	3,226,266	(52,355)	(2%)
SERVICE CHARGES	1,071,666	958,415	730,500	738,500	738,500	101,647	840,147	109,647	15%
ENTERPRISE CHARGES	25	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	8,751	9,780	9,600	9,500	9,500	-	9,500	(100)	(1%)
Total	**5,313,504**	**4,914,130**	**4,018,721**	**3,974,266**	**3,974,266**	**101,647**	**4,075,913**	**57,192**	**1%**
Expenses									
SALARIES & BENEFITS	5,874,686	5,876,954	6,382,455	36,537	6,882,955	94,314	6,977,269	594,814	9%
PROFESSIONAL SERVICES	805,082	260,361	243,352	285,277	285,277	-	285,277	41,925	17%
SUPPLIES & MATERIALS	541,791	347,787	585,252	567,378	567,378	1,300	568,678	(16,574)	(3%)
CURRENT SERVICES	141,505	630,937	765,003	699,418	699,418	1,270	700,688	(64,315)	(8%)
FIXED CHARGES	194,824	370,977	427,357	439,960	426,280	4,638	430,918	3,561	1%
NON-CAPITALIZED ASSETS	134,556	120,624	60,882	37,706	37,706	125	37,831	(23,051)	(38%)
Total	**7,692,444**	**7,607,640**	**8,464,301**	**2,066,276**	**8,899,014**	**101,647**	**9,000,661**	**536,360**	**6%**
Net Cost	**$ 2,378,940**	**$ 2,693,510**	**$ 4,445,580**	**$ (1,907,990)**	**$ 4,924,748**	**$ -**	**$ 4,924,748**	**$ 479,168**	**11%**

Expansion & Other Notes

Fund a full-time employee and operating costs to support the Environment Health Division of the Health Department located at 307 W Cornelius Harnett Boulevard, Lillington: Provide funding for a full-time Environment Health Specialist position (grade 25). This position is requested within the Onsite Wastewater Division to address severe understaffing and a surging workload. According to the NC Division of Public Health, Harnett County issued more operation permits than any other county in North Carolina in 2024, achieving this with a critically low staff of just 2.5 FTEs. This volume has collided with a massive multi-year growth spike. From 2023 to 2026, total applications increased by 20%, completed permits rose by 24%, and complaint investigations surged by 96%. Operating with only three specialists and one supervisor has created an unsustainable workload that delays response times beyond our 2-week target and increases county liability regarding groundwater protection and public health omissions. This position is self-sustaining; the high volume of permit applications and associated fee collections will generate sufficient departmental revenue to fully cover the cost of the positions.

Net Cost: $0.

Health Department – Senior Services

The Harnett County Division on Aging Coordinates services and programs for older adults, educates the public in successful aging, acts as a catalyst for new programs and services in the interest of older adults. Services for the elderly, including advocacy, information and referral, In-home Aide-Level I, Retired Senior Volunteer Program (RSVP), Elderly Nutrition Program, Community, Family Caregiver Support Program (FCSP), Alternatives Program for Disabled Adults (CAP/DA), Medicare Counseling through the SHIIP Program, and others.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	1,179,062	1,134,042	1,244,486	1,077,328	1,077,328	-	1,077,328	(167,158)	(13%)
MISCELLANEOUS INCOME	20,325	11,137	40,293	29,355	29,355	-	29,355	(10,938)	(27%)
Total	**1,199,387**	**1,145,179**	**1,284,779**	**1,106,683**	**1,106,683**	**-**	**1,106,683**	**(178,096)**	**(14%)**
Expenses									
SALARIES & BENEFITS	733,239	881,606	938,181	18,980	972,000	-	972,000	33,819	4%
PROFESSIONAL SERVICES	621,292	206,219	220,238	220,238	220,238	-	220,238	-	-%
SUPPLIES & MATERIALS	26,102	20,548	76,390	31,906	31,906	-	31,906	(44,484)	(58%)
CURRENT SERVICES	98,587	480,050	696,650	613,753	613,753	-	613,753	(82,897)	(12%)
FIXED CHARGES	47,664	48,941	75,021	65,153	65,153	-	65,153	(9,868)	(13%)
NON-CAPITALIZED ASSETS	5,534	9,393	49,270	8,647	8,647	-	8,647	(40,623)	(82%)
Total	**1,532,418**	**1,646,757**	**2,055,750**	**958,677**	**1,911,697**	**-**	**1,911,697**	**(144,053)**	**(7%)**
Net Cost	**$ 333,031**	**$ 501,578**	**$ 770,971**	**$ (148,006)**	**$ 805,014**	**$ -**	**$ 805,014**	**$ 34,043**	**4%**

Mental Health

This fund accounts for the mental health activities associated with Alliance Health, Good Hope Hospital, and ABC Board funding eligible activities.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	29,759	29,264	26,000	28,000	28,000	-	28,000	2,000	8%
Total	**29,759**	**29,264**	**26,000**	**28,000**	**28,000**	**-**	**28,000**	**2,000**	**8%**
Expenses									
FIXED CHARGES	605,678	609,672	814,000	814,000	814,000	-	814,000	-	-%
Total	**605,678**	**609,672**	**814,000**	**814,000**	**814,000**	**-**	**814,000**	**-**	**-%**
Net Cost	**$ 575,919**	**$ 580,408**	**$ 788,000**	**$ 786,000**	**$ 786,000**	**$ -**	**$ 786,000**	**$ (2,000)**	**(0%)**

Expansion & Other Notes

Approved allocations include:

- Dunn ABC Board - $6,000
- Good Hope Behavioral Hospital - $400,000
- Alliance Health - $408,000
  - Behavioral Health Urgent Care - $200,000
  - Daymark Recovery Services- $200,000
  - Administrative costs - $8,000

Veteran Services

The mission of Harnett County Veterans Services is to assist veterans, widows, and their family members in applying for benefits available to them through the Department of Veterans Affairs, State of North Carolina, and Harnett County. The department is committed to excellent customer service and ensuring that all Harnett County veterans and family receive all benefits that they are eligible to receive.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	2,174	5,163	37,399	2,000	2,000	-	2,000	(35,399)	(95%)
Total	**2,174**	**5,163**	**37,399**	**2,000**	**2,000**	**-**	**2,000**	**(35,399)**	**(95%)**
Expenses									
SALARIES & BENEFITS	396,381	450,319	496,731	650	546,226	-	546,226	49,495	10%
SUPPLIES & MATERIALS	2,745	3,248	14,683	3,850	3,850	-	3,850	(10,833)	(74%)
CURRENT SERVICES	6,755	14,606	41,931	25,916	25,916	-	25,916	(16,015)	(38%)
FIXED CHARGES	7,869	16,741	19,771	20,464	20,594	-	20,594	823	4%
CONTRACTS & GRANTS	3,596	4,302	5,000	5,000	5,000	-	5,000	-	-%
NON-CAPITALIZED ASSETS	382	66	8,246	500	500	-	500	(7,746)	(94%)
Total	**417,728**	**489,282**	**586,362**	**56,380**	**602,086**	**-**	**602,086**	**15,724**	**3%**
Net Cost	**$ 415,554**	**$ 484,119**	**$ 548,963**	**$ 54,380**	**$ 600,086**	**$ -**	**$ 600,086**	**$ 51,123**	**9%**

Social Services - Total

The mission of Harnett County Department of Social Services is to provide services to individuals and families to achieve selfsufficiency, safety, and improve their quality of life.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	12,466,436	13,592,877	13,192,943	13,101,538	13,108,388	110,792	13,219,180	26,237	0%
SERVICE CHARGES	1,777	3,480	700	1,000	1,000	-	1,000	300	43%
MISCELLANEOUS INCOME	80,172	102,062	109,509	190,100	165,100	-	165,100	55,591	51%
INTERFUND / BUDGETARY	-	85,145	-	-	-	-	-	-	-%
Total	**12,548,385**	**13,783,564**	**13,303,152**	**13,292,638**	**13,274,488**	**110,792**	**13,385,280**	**82,128**	**1%**
Expenses									
SALARIES & BENEFITS	15,940,014	17,696,854	19,619,507	203,276	20,920,058	285,618	21,205,676	1,586,169	8%
PROFESSIONAL SERVICES	62,475	61,631	60,750	112,580	94,050	-	94,050	33,300	55%
SUPPLIES & MATERIALS	76,007	77,871	95,860	92,600	92,600	1,615	94,215	(1,645)	(2%)
CURRENT SERVICES	336,581	304,238	465,855	462,326	391,930	456	392,386	(73,469)	(16%)
FIXED CHARGES	677,678	1,066,469	1,235,467	1,221,814	1,223,857	16,195	1,240,052	4,585	0%
NON-CAPITALIZED ASSETS	76,654	201,728	37,828	34,863	10,000	14,435	24,435	(13,393)	(35%)
DSS PROGRAMS	4,377,412	4,090,527	5,290,240	5,571,183	5,512,003	-	5,512,003	221,763	4%
Total	**21,546,821**	**23,499,318**	**26,805,507**	**7,698,642**	**28,244,498**	**318,319**	**28,562,817**	**1,757,310**	**7%**
Net Cost	**$ 8,998,436**	**$ 9,715,754**	**$ 13,502,355**	**$ (5,593,996)**	**$ 14,970,010**	**$ 207,527**	**$ 15,177,537**	**$ 1,675,182**	**12%**

Expansion & Other Notes

Total Social Services Budget: The FY 2027 approved budget makes some changes in allocating costs between the divisions of DSS, especially in personnel costs. As a result, some divisions show an increase in cost, while others show a decrease. A total budget is shown to give perspective on the total difference in funding for Social Services.

Social Services – Administration

Administration is responsible for the overall operations, support and legal actions of the agency.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	10,518,878	11,734,929	11,150,305	11,150,305	11,157,155	110,792	11,267,947	117,642	1%
SERVICE CHARGES	977	3,480	700	1,000	1,000	-	1,000	300	43%
MISCELLANEOUS INCOME	(19,186)	(1,102)	-	-	-	-	-	-	-%
INTERFUND / BUDGETARY	-	85,145	-	-	-	-	-	-	-%
Total	**10,500,669**	**11,822,452**	**11,151,005**	**11,151,305**	**11,158,155**	**110,792**	**11,268,947**	**117,942**	**1%**
Expenses									
SALARIES & BENEFITS	1,663,654	1,727,898	1,977,882	92,545	2,080,073	-	2,080,073	102,191	5%
PROFESSIONAL SERVICES	23,300	18,121	20,000	40,000	40,000	-	40,000	20,000	100%
SUPPLIES & MATERIALS	71,796	71,272	80,062	83,100	83,100	1,615	84,715	4,653	6%
CURRENT SERVICES	270,993	229,049	309,273	311,479	283,479	456	283,935	(25,338)	(8%)
FIXED CHARGES	519,932	936,107	1,061,363	1,079,468	1,075,518	16,195	1,091,713	30,350	3%
NON-CAPITALIZED ASSETS	70,031	190,280	29,363	34,863	10,000	14,435	24,435	(4,928)	(17%)
DSS PROGRAMS	174,896	220,355	209,500	297,880	238,700	-	238,700	29,200	14%
Total	**2,794,602**	**3,393,082**	**3,687,443**	**1,939,335**	**3,810,870**	**32,701**	**3,843,571**	**156,128**	**4%**
Net Cost	**$ (7,706,067)**	**$ (8,429,370)**	**$ (7,463,562)**	**$ (9,211,970)**	**$ (7,347,285)**	**$ (78,091)**	**$ (7,425,376)**	**$ 38,186**	**(1%)**

Expansion & Other Notes

Revenue: Most Social Services revenue is shown in the Administration Division. A more accurate picture of the impact of Social Services can be seen in the Total Social Services budget summary.

Expenses: While most Social Services expenses are detailed within their specific divisional budgets, the expansion costs listed under the Administrative Division cover the operating expenses for new positions requested in other divisions.

HUMAN SERVICES FUNCTIONAL AREA

Social Services – Adoptions

Adoption Services include casework services to prepare children and prospective parents for adoptive placement; services to support and maintain adoptive placements and to facilitate the legal services necessary to finalize adoptions including supervision and reports to the court; case management of Adoption Assistance benefits; the provision of post-adoption services designed to support the adjustment between the child and adoptive family.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	14,936	16,136	6,974	4,000	4,000	-	4,000	(2,974)	(43%)
Total	**14,936**	**16,136**	**6,974**	**4,000**	**4,000**	**-**	**4,000**	**(2,974)**	**(43%)**
Expenses									
SALARIES & BENEFITS	199,985	215,844	242,047	24,494	259,896	-	259,896	17,849	7%
SUPPLIES & MATERIALS	-	1,250	1,974	-	-	-	-	(1,974)	(100%)
CURRENT SERVICES	-	6,749	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	-	4,995	-	-	-	-	-	-	-%
DSS PROGRAMS	233,691	242,005	290,000	290,000	290,000	-	290,000	-	-%
Total	**433,676**	**470,843**	**534,021**	**314,494**	**549,896**	**-**	**549,896**	**15,875**	**3%**
Net Cost	**$ 418,740**	**$ 454,707**	**$ 527,047**	**$ 310,494**	**$ 545,896**	**$ -**	**$ 545,896**	**$ 18,849**	**4%**

Social Services – Adult Medicaid

In North Carolina, the Department of Health and Human Services administers the Medicaid program through the Division of Medical Assistance (DMA). The County Departments of Social Services (DSS) and the Social Security Administration (SSA) for Supplemental Security Income (SSI) recipients determine eligibility for Medicaid. It is jointly financed with federal, state and county funds.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,841,299	2,124,306	2,276,217	26,007	2,419,645	67,897	2,487,542	211,325	9%
CURRENT SERVICES	-	140	-	5,850	5,850	-	5,850	5,850	-%
DSS PROGRAMS	549,515	605,468	705,000	1,005,000	1,005,000	-	1,005,000	300,000	43%
Total	**2,390,814**	**2,729,914**	**2,981,217**	**1,036,857**	**3,430,495**	**67,897**	**3,498,392**	**517,175**	**17%**
Net Cost	**$ 2,390,814**	**$ 2,729,914**	**$ 2,981,217**	**$ 1,036,857**	**$ 3,430,495**	**$ 67,897**	**$ 3,498,392**	**$ 517,175**	**17%**

Expansion & Other Notes

Fund a full-time employee and operating costs to support Department of Social Services - Adult Medicaid located at 311 W Cornelius Harnett Boulevard, Lillington: Provide funding for an Income Maintenance III Lead Worker position (grade 21) and operating expenses, such as a computer, training and office supplies. The new position is needed to reduce a rising error rate and manage a 16% workload increase by restoring effective supervisory oversight. An additional Lead Worker is essential to meet Federal and State timeliness mandates. This role will provide the capacity for one-on-one consultations on high-risk cases and targeted training for the 30% of staff with less than two years of experience. Adding this position is a needed step toward bringing the Adult Medicaid unit back into compliance. It ensures that staff receive necessary technical support while protecting the county from the financial and operational risks associated with rising error rates. This position is requested to begin 9/1/26. The operating expenses are funded under the DSS-Administration division.

Net Cost: $53,223.

Social Services – Adult Resources

Adult Services provide assistance to promote independence and enhance the dignity of North Carolina's older adults, persons with disabilities, and their families through a community-based system of services, benefits, and protections.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	13,386	17,333	15,000	21,000	21,000	-	21,000	6,000	40%
MISCELLANEOUS INCOME	2,191	2,920	4,409	-	-	-	-	(4,409)	(100%)
Total	**15,577**	**20,253**	**19,409**	**21,000**	**21,000**	**-**	**21,000**	**1,591**	**8%**
Expenses									
SALARIES & BENEFITS	1,108,786	1,156,500	1,323,486	-	1,501,617	-	1,501,617	178,131	13%
PROFESSIONAL SERVICES	-	-	-	-	4,050	-	4,050	4,050	-%
CURRENT SERVICES	-	1,075	1,723	1,847	1,847	-	1,847	124	7%
FIXED CHARGES	-	-	-	120	120	-	120	120	-%
DSS PROGRAMS	108,693	121,490	139,973	139,458	139,458	-	139,458	(515)	(0%)
Total	**1,217,479**	**1,279,065**	**1,465,182**	**141,425**	**1,647,092**	**-**	**1,647,092**	**181,910**	**12%**
Net Cost	**$ 1,201,902**	**$ 1,258,812**	**$ 1,445,773**	**$ 120,425**	**$ 1,626,092**	**$ -**	**$ 1,626,092**	**$ 180,319**	**12%**

Social Services – Child Care Subsidy

Child Care Subsidy assists low-income families with child care costs by determining eligibility and providing payments for child care services according to state and federal policies.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	474,730	485,706	461,868	-	474,970	-	474,970	13,102	3%
Total	**474,730**	**485,706**	**461,868**	**-**	**474,970**	**-**	**474,970**	**13,102**	**3%**
Net Cost	**$ 474,730**	**$ 485,706**	**$ 461,868**	**$ -**	**$ 474,970**	**$ -**	**$ 474,970**	**$ 13,102**	**3%**

HUMAN SERVICES FUNCTIONAL AREA

Social Services – Child Protective Services

Child Protective Services are legally mandated, non-voluntary services provided to ensure the safety and protection of children from abuse, neglect, and dependency.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	2,293,338	2,515,362	2,774,965	-	2,960,506	-	2,960,506	185,541	7%
CURRENT SERVICES	28,067	3,224	8,153	45,362	12,766	-	12,766	4,613	57%
FIXED CHARGES	-	-	-	-	500	-	500	500	-%
Total	**2,321,405**	**2,518,586**	**2,783,118**	**45,362**	**2,973,772**	**-**	**2,973,772**	**190,654**	**7%**
Net Cost	**$ 2,321,405**	**$ 2,518,586**	**$ 2,783,118**	**$ 45,362**	**$ 2,973,772**	**$ -**	**$ 2,973,772**	**$ 190,654**	**7%**

Social Services – Child Support

The goal of Child Support Enforcement Services is to consistently collect as much child support as possible for the children of North Carolina. Services are provided to the custodians of minor children, regardless of income level, to establish and enforce child support.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	182,439	88,615	196,824	102,393	102,393	-	102,393	(94,431)	(48%)
MISCELLANEOUS INCOME	44,260	35,673	45,100	45,100	45,100	-	45,100	-	-%
Total	**226,699**	**124,288**	**241,924**	**147,493**	**147,493**	**-**	**147,493**	**(94,431)**	**(39%)**
Expenses									
SALARIES & BENEFITS	1,358,836	1,425,055	1,577,786	-	1,682,127	-	1,682,127	104,341	7%
SUPPLIES & MATERIALS	-	-	4,324	-	-	-	-	(4,324)	(100%)
CURRENT SERVICES	20,866	54,889	122,824	51,593	51,593	-	51,593	(71,231)	(58%)
FIXED CHARGES	157,746	130,362	174,104	142,226	147,719	-	147,719	(26,385)	(15%)
NON-CAPITALIZED ASSETS	6,623	6,453	8,465	-	-	-	-	(8,465)	(100%)
DSS PROGRAMS	42,329	40,329	81,200	53,200	53,200	-	53,200	(28,000)	(34%)
Total	**1,586,400**	**1,657,088**	**1,968,703**	**247,019**	**1,934,639**	**-**	**1,934,639**	**(34,064)**	**(2%)**
Net Cost	**$ 1,359,701**	**$ 1,532,800**	**$ 1,726,779**	**$ 99,526**	**$ 1,787,146**	**$ -**	**$ 1,787,146**	**$ 60,367**	**4%**

Social Services – Energy Programs

Energy programs assist low-income households with utilities costs by determining eligibility and providing benefit guidance according to state and federal policies.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	151,896	199,366	259,380	39,341	260,706	-	260,706	1,326	1%
DSS PROGRAMS	132,880	31,047	145,122	72,000	72,000	-	72,000	(73,122)	(50%)
Total	**284,776**	**230,413**	**404,502**	**111,341**	**332,706**	**-**	**332,706**	**(71,796)**	**(18%)**
Net Cost	**$ 284,776**	**$ 230,413**	**$ 404,502**	**$ 111,341**	**$ 332,706**	**$ -**	**$ 332,706**	**$ (71,796)**	**(18%)**

Social Services – Family & Children's Medicaid

Children's Medicaid programs provide medical assistance for families with limited financial resources.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	1,931,152	2,546,372	2,857,210	-	3,088,161	68,349	3,156,510	299,300	10%
CURRENT SERVICES	-	170	-	5,950	5,950	-	5,950	5,950	-%
Total	**1,931,152**	**2,546,542**	**2,857,210**	**5,950**	**3,094,111**	**68,349**	**3,162,460**	**305,250**	**11%**
Net Cost	**$ 1,931,152**	**$ 2,546,542**	**$ 2,857,210**	**$ 5,950**	**$ 3,094,111**	**$ 68,349**	**$ 3,162,460**	**$ 305,250**	**11%**

Expansion & Other Notes

Fund a full-time employee and operating costs to support Department of Social Services - Family & Children's Medicaid located at 311 W Cornelius Harnett Boulevard, Lillington: Provide funding for an Income Maintenance Caseworker III Lead Worker position (g 21) within the Family & Children's Medicaid division. The Family and Children's Medicaid (FCMA) program continues to experience sustained workload increases following Medicaid Expansion and North Carolina's transition to an FFM-D state, with an 8% rise in FY24–25 and continued growth in FY25–26. This rising demand coincides with significant staffing strain, including multiple vacancies, numerous staff in training, high numbers of inexperienced employees, upcoming FMLA leaves, and an impending supervisor retirement—resulting in inconsistent second-party reviews and overextended supervisors and trainers. Effective January 1, 2027, the HR-1 Law will double annual Medicaid recertifications from 9,000 to 18,000, further increasing workload and accuracy requirements. Adding one Lead Worker III position will strengthen oversight capacity by expanding second-party reviews, improving mentoring and error-trend training, and ensuring timely reporting, while allowing trainers to focus on onboarding and workforce development. This position is essential to maintaining compliance, reducing errors, and preserving program integrity as workload and accountability demands continue to grow. The operating expenses are funded under the DSS-Administration division. This position is requested to begin September 1, 2026.

Net Cost: $38,245.

Social Services – Food and Nutrition (Food Stamps)

The Food and Nutrition Assistance Program is designed to help low-income families with their buying power.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
MISCELLANEOUS INCOME	26,890	58,139	35,000	120,000	120,000	-	120,000	85,000	243%
Total	**26,890**	**58,139**	**35,000**	**120,000**	**120,000**	**-**	**120,000**	**85,000**	**243%**
Expenses									
SALARIES & BENEFITS	1,904,944	2,103,770	2,379,739	-	2,472,377	149,372	2,621,749	242,010	10%
CURRENT SERVICES	11,575	1,760	922	6,545	6,545	-	6,545	5,623	610%
DSS PROGRAMS	26,726	28,838	39,600	33,000	33,000	-	33,000	(6,600)	(17%)
Total	**1,943,245**	**2,134,368**	**2,420,261**	**39,545**	**2,511,922**	**149,372**	**2,661,294**	**241,033**	**10%**
Net Cost	**$ 1,916,355**	**$ 2,076,229**	**$ 2,385,261**	**$ (80,455)**	**$ 2,391,922**	**$ 149,372**	**$ 2,541,294**	**$ 156,033**	**7%**

Expansion & Other Notes

Fund a full-time employee and operating costs to support Department of Social Services - Food and Nutrition located at 311 W Cornelius Harnett Boulevard, Lillington: Provide funding for an Income Maintenance Caseworker III (IMC III) Lead Worker position (grade 21) within the Food and Nutrition Services (FNS) division. Current policy requires a second-party review of all FNS cases involving households of five or more people. Due to high volume and staffing constraints, the department is currently unable to meet this requirement. A dedicated Lead Worker ensures these mandatory reviews are completed. This position will ensure the county meets its legal mandates while improving the accuracy and speed of services provided to citizens in need. This position is requested to begin 9/1/26. The operating expenses are funded under the DSS-Administration division.

Net Cost: $53,223.

Fund a full-time employee and operating costs to support Department of Social Services - Food and Nutrition located at 311 W Cornelius Harnett Boulevard, Lillington: Provide funding for an Income Maintenance Caseworker III (IMC III) Lead Worker/Quality & Trainer position (grade 21) within the Food and Nutrition Services (FNS) division. This position is needed to mitigate substantial financial liability under federal HR1 legislation by improving FNS accuracy and ensuring state-mandated audit compliance. New federal laws place significant financial responsibility on counties to maintain FNS error rates below 6%. Failure to meet these standards risks federal funding cuts and could shift millions of dollars in program costs directly to Harnett County. The trainer will help to detect errors before cases are finalized, ensuring program integrity and reducing the risk of negative findings in state and federal audits. The operating expenses are funded under the DSS-Administration division.

Net Cost: $62,834.

Social Services – Foster Care

Foster Care Services are provided to ensure the safety of children in an alternative care arrangement when their safety cannot be maintained in their own home. Foster care is a temporary plan of care until the child can be safely returned to their home, be placed in the custody or guardianship of another approved caretaker or adopted.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	1,713,181	1,712,133	1,798,840	1,798,840	1,798,840	-	1,798,840	-	-%
SERVICE CHARGES	800	-	-	-	-	-	-	-	-%
Total	**1,713,981**	**1,712,133**	**1,798,840**	**1,798,840**	**1,798,840**	**-**	**1,798,840**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	2,031,626	2,215,930	2,411,394	-	2,576,985	-	2,576,985	165,591	7%
PROFESSIONAL SERVICES	39,175	43,510	40,750	72,580	50,000	-	50,000	9,250	23%
SUPPLIES & MATERIALS	4,211	5,349	9,500	9,500	9,500	-	9,500	-	-%
CURRENT SERVICES	5,080	7,070	22,760	33,500	23,700	-	23,700	940	4%
DSS PROGRAMS	3,079,083	2,758,584	3,612,845	3,623,645	3,623,645	-	3,623,645	10,800	0%
Total	**5,159,175**	**5,030,443**	**6,097,249**	**3,739,225**	**6,283,830**	**-**	**6,283,830**	**186,581**	**3%**
Net Cost	**$ 3,445,194**	**$ 3,318,310**	**$ 4,298,409**	**$ 1,940,385**	**$ 4,484,990**	**$ -**	**$ 4,484,990**	**$ 186,581**	**4%**

HUMAN SERVICES FUNCTIONAL AREA

Social Services – Program Integrity

The Harnett County Program Integrity Unit's mission is to maintain integrity and accountability in the administration of public assistance programs and to investigate all allegations of fraud to ensure public resources are utilized appropriately.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
MISCELLANEOUS INCOME	26,017	6,432	25,000	25,000	-	-	-	(25,000)	(100%)
Total	**26,017**	**6,432**	**25,000**	**25,000**	**-**	**-**	**-**	**(25,000)**	**(100%)**
Expenses									
SALARIES & BENEFITS	419,666	435,659	459,793	20,889	491,831	-	491,831	32,038	7%
CURRENT SERVICES	-	112	200	200	200	-	200	-	-%
Total	**419,666**	**435,771**	**459,993**	**21,089**	**492,031**	**-**	**492,031**	**32,038**	**7%**
Net Cost	**$ 393,649**	**$ 429,339**	**$ 434,993**	**$ (3,911)**	**$ 492,031**	**$ -**	**$ 492,031**	**$ 57,038**	**13%**

Social Services – Medicaid Transportation

Medicaid Transportation arranges medical appointment transportation through the Harnett County Area Transit System (HARTS) or through an individual vendor. Eligibility is based on a families' Medicaid status.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	23,616	23,731	25,000	25,000	25,000	-	25,000	-	-%
Total	**23,616**	**23,731**	**25,000**	**25,000**	**25,000**	**-**	**25,000**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	191,481	156,601	170,575	-	181,648	-	181,648	11,073	6%
DSS PROGRAMS	25,089	22,429	40,000	30,000	30,000	-	30,000	(10,000)	(25%)
Total	**216,570**	**179,030**	**210,575**	**30,000**	**211,648**	**-**	**211,648**	**1,073**	**1%**
Net Cost	**$ 192,954**	**$ 155,299**	**$ 185,575**	**$ 5,000**	**$ 186,648**	**$ -**	**$ 186,648**	**$ 1,073**	**1%**

Social Services – Work First

Work First provides supportive and financial services needed to move families toward self-sufficiency. This unit is responsible for contacting employers to develop job opportunities, facilitate job placements, identify on-the-job training situations, and provide classroom instruction to support job readiness. Eligibility is based on state and federal policies.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	368,621	388,485	447,165	-	469,516	-	469,516	22,351	5%
DSS PROGRAMS	4,510	19,982	27,000	27,000	27,000	-	27,000	-	-%
Total	**373,131**	**408,467**	**474,165**	**27,000**	**496,516**	**-**	**496,516**	**22,351**	**5%**
Net Cost	**$ 373,131**	**$ 408,467**	**$ 474,165**	**$ 27,000**	**$ 496,516**	**$ -**	**$ 496,516**	**$ 22,351**	**5%**

Harnett
COUNTY
NORTH CAROLINA

Public Safety Functional Area

Animal Field Services

Animal Services mission is to protect the health and safety of citizens, advocate animal protection/welfare and promote the humane treatment of all animals. Animal control efforts are concentrated on rabies control and public safety through enforcement of the County's Animal Control Ordinance, capture of non-immunized dogs and cats, and gaining control of roaming livestock.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	52,660	103,400	106,018	121,100	121,100	-	121,100	15,082	14%
MISCELLANEOUS INCOME	-	7,570	-	-	-	-	-	-	-%
Total	**52,660**	**110,970**	**106,018**	**121,100**	**121,100**	**-**	**121,100**	**15,082**	**14%**
Expenses									
SALARIES & BENEFITS	354,610	436,720	477,544	5,000	514,545	44,787	559,332	81,788	17%
SUPPLIES & MATERIALS	39,988	45,702	76,151	59,889	59,889	-	59,889	(16,262)	(21%)
CURRENT SERVICES	21,873	20,551	32,235	28,695	28,695	-	28,695	(3,540)	(11%)
FIXED CHARGES	24,488	59,286	55,504	87,714	72,230	-	72,230	16,726	30%
Total	**440,959**	**562,259**	**641,434**	**181,298**	**675,359**	**44,787**	**720,146**	**78,712**	**12%**
Net Cost	**$ 388,299**	**$ 451,289**	**$ 535,416**	**$ 60,198**	**$ 554,259**	**$ 44,787**	**$ 599,046**	**$ 63,630**	**12%**

Expansion & Other Notes

Fund two three-grade reclassifications to support Animal Field Services located at 1100 McKay Place, Lillington: Provide funding to reclassify two Field Service Officers (grade 17) to Senior Field Service Officers (grade 20). These positions will serve as first-line supervisors, each leading a team of two junior FSOs across assigned service zones. Investigation volume rose from 2,862 in FY24 to 3,418 in FY25—a 17.7% year-over-year increase. This growth has exceeded standard projections and necessitates a tiered supervisory structure. It is currently impossible for a single Animal Services Manager to provide a meaningful review of 3,400+ investigations and 400+ bite cases. Senior FSOs will prioritize calls based on public safety risks, manage team records, and lead high-priority investigations.

Net Cost: $22,652.

Fund four two-grade reclassifications to support Animal Field Services located at 1100 McKay Place, Lillington: Provide funding to reclassify four Field Service Officers positions from grade 17 to grade 19. This adjustment aligns the role more closely with established public safety classifications. The nature of the FSO role is inherently high-risk and requires alignment with other public safety positions. Officers must routinely manage aggressive or dangerous animals, utilize specialized equipment, and deploy defensive weapons when necessary. Staff must make immediate, independent judgment calls in the field that directly impact public safety and the county's legal liability. The current compensation lags behind the market. Moving to grade 19 brings the starting salary closer to the regional average and internal public safety benchmarks.

Net Cost: $22,135.

PUBLIC SAFETY FUNCTIONAL AREA

Animal Shelter Services

Animal Services mission is to protect the health and safety of citizens, advocate animal protection/welfare and promote the humane treatment of all animals. The Animal Shelter's efforts are concentrated on the special love and attention to safety, well-being, and health of animals in the shelter's care. Additionally, the Animal Shelter oversees donations, adoptions, volunteer program, public events and reuniting lost pets.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	24,719	20,213	18,984	22,200	22,200	-	22,200	3,216	17%
MISCELLANEOUS INCOME	55,687	16,955	19,695	-	-	-	-	(19,695)	(100%)
Total	**80,406**	**37,168**	**38,679**	**22,200**	**22,200**	**-**	**22,200**	**(16,479)**	**(43%)**
Expenses									
SALARIES & BENEFITS	320,571	367,096	464,026	-	480,774	177,044	657,818	193,792	42%
PROFESSIONAL SERVICES	31,075	64,655	81,918	105,000	105,000	-	105,000	23,082	28%
SUPPLIES & MATERIALS	107,698	108,199	140,089	153,712	153,712	1,248	154,960	14,871	11%
CURRENT SERVICES	25,046	22,355	28,830	26,552	26,552	1,812	28,364	(466)	(2%)
FIXED CHARGES	4,009	14,708	21,650	28,970	29,520	-	29,520	7,870	36%
NON-CAPITALIZED ASSETS	-	-	8,866	-	-	-	-	(8,866)	(100%)
Total	**488,399**	**577,013**	**745,379**	**314,234**	**795,558**	**180,104**	**975,662**	**230,283**	**31%**
Net Cost	**$ 407,993**	**$ 539,845**	**$ 706,700**	**$ 292,034**	**$ 773,358**	**$ 180,104**	**$ 953,462**	**$ 246,762**	**35%**

Expansion & Other Notes

Fund three full-time employee and operating costs to support Animal Services located at 1100 McKay Place, Lillington: Provide funding for three full-time Animal Care Technician positions (grade 13) and operating expenses, such as uniforms and training. These positions are crucial to manage a 12% surge in animal intake and growing community engagement. This will provide necessary support for kenneling, administration, and logistics, directly enabling: increased animal acceptance, streamlined paperwork, consistent transport for spay/neuter and Petco adoptions, facilitation of new adoption events, improved animal contact and reduced kennel stress, better public accessibility and communication, and enhanced social media outreach.

Net Cost: $174,513.

Fund a two-grade reclassification to support Animal Services located at 1100 McKay Place, Lillington: Provide funding to reclassify Animal Shelter Supervisor grade 15 to grade 17. The reclassification aligns the role more accurately with its expanded scope. This role provides essential operational leadership for the shelter and serves as the primary backup to the Shelter Manager. The Supervisor is increasingly responsible for ensuring strict adherence to state animal welfare regulations. While this reclassification does not fully meet market parity, it moves the compensation closer to the market average for similar leadership roles in animal services.

Net Cost: $5,591.

Emergency Services - Emergency Management

Emergency Management's mission is to protect the citizens and environment of Harnett County from the effects of disasters and emergencies through a unified and comprehensive emergency management program of mitigation, preparedness, response, and recovery by local, State, and Federal partners, private industry, and volunteer organizations.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED REVENUE	441	28,939	-	-	-	-	-	-	-%
SERVICE CHARGES	136,538	124,675	125,000	150,000	150,000	-	150,000	25,000	20%
MISCELLANEOUS INCOME	-	7,534	-	-	-	-	-	-	-%
Total	**136,979**	**161,148**	**125,000**	**150,000**	**150,000**	**-**	**150,000**	**25,000**	**20%**
Expenses									
SALARIES & BENEFITS	1,058,779	1,201,032	1,398,898	105,000	1,496,126	-	1,496,126	97,228	7%
PROFESSIONAL SERVICES	1,760	2,450	4,370	4,000	4,000	-	4,000	(370)	(8%)
SUPPLIES & MATERIALS	71,257	46,587	66,600	64,750	64,750	-	64,750	(1,850)	(3%)
CURRENT SERVICES	77,087	93,748	101,826	136,334	136,334	-	136,334	34,508	34%
FIXED CHARGES	81,971	84,876	87,464	93,097	92,690	-	92,690	5,226	6%
CAPITAL OUTLAY	-	77,996	-	-	-	32,000	32,000	32,000	-%
NON-CAPITALIZED ASSETS	12,421	20,592	30,255	15,400	15,400	-	15,400	(14,855)	(49%)
Total	**1,303,275**	**1,527,281**	**1,689,413**	**418,581**	**1,809,300**	**32,000**	**1,841,300**	**151,887**	**9%**
Net Cost	**$ 1,166,296**	**$ 1,366,133**	**$ 1,564,413**	**$ 268,581**	**$ 1,659,300**	**$ 32,000**	**$ 1,691,300**	**$ 126,887**	**8%**

Expansion & Other Notes

Fund capital expenses to support Emergency Services located at 1005 Edwards Brothers Drive, Lillington: Provide capital funding for replacement of the County's current Unmanned Aircraft Systems (UAS) with federally compliant, U.S.-manufactured platforms. This modernization is a proactive measure to ensure the continuity of aerial intelligence capabilities as federal restrictions tighten around foreign-manufactured technology (DJI). While not yet grounded for all local tasks, these systems are becoming ineligible for federally supported disaster missions and mutual aid deployments. Recent federal import restrictions on parts, batteries, and equipment threaten to render the current fleet inoperable soon. Without a transition to U.S.-approved hardware, the county risks losing its autonomous aerial capabilities during major disasters.

Net Cost: $32,000.

Emergency Services — Emergency Management Grants

Emergency Management's mission is to protect the citizens and environment of Harnett County from the effects of disasters and emergencies through a unified and comprehensive emergency management program of mitigation, preparedness, response, and recovery by local, State, and Federal partners, private industry, and volunteer organizations.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	218,276	158,162	70,000	10,000	-	-	-	(70,000)	(100%)
Total	**218,276**	**158,162**	**70,000**	**10,000**	**-**	**-**	**-**	**(70,000)**	**(100%)**
Expenses									
SUPPLIES & MATERIALS	90,471	25,515	40,000	-	-	-	-	(40,000)	(100%)
CURRENT SERVICES	9,500	10,000	30,000	10,000	-	-	-	(30,000)	(100%)
CAPITAL OUTLAY	172,683	37,116	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	-	57,318	-	-	-	-	-	-	-%
Total	**272,654**	**129,949**	**70,000**	**10,000**	**-**	**-**	**-**	**(70,000)**	**(100%)**
Net Cost	**$ 54,378**	**$ (28,213)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Emergency Services — Emergency Medical Services (EMS)

The Harnett County EMS Division's Mission is to coordinate, develop, improve, and maintain a comprehensive and dynamic emergency medical services system to prevent and reduce premature death and disability. This system shall be integrated within the entire health care network. The emergency medical services system will ensure prompt, effective and unimpeded service to all residents and visitors of Harnett County.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	344,643	248,785	250,000	205,000	205,000	-	205,000	(45,000)	(18%)
SERVICE CHARGES	7,337,629	8,918,351	7,204,950	7,679,097	8,000,000	-	8,000,000	795,050	11%
MISCELLANEOUS INCOME	224	42,137	-	-	-	-	-	-	-%
Total	**7,682,496**	**9,209,273**	**7,454,950**	**7,884,097**	**8,205,000**	**-**	**8,205,000**	**750,050**	**10%**
Expenses									
SALARIES & BENEFITS	9,557,698	10,040,566	10,934,872	1,780,255	11,129,171	-	11,129,171	194,299	2%
PROFESSIONAL SERVICES	2,650	1,639	18,387	-	6,500	-	6,500	(11,887)	(65%)
SUPPLIES & MATERIALS	599,889	559,055	710,733	758,895	757,895	-	757,895	47,162	7%
CURRENT SERVICES	232,290	275,409	308,706	349,585	349,585	-	349,585	40,879	13%
FIXED CHARGES	503,835	1,319,207	1,159,980	1,550,957	1,550,181	-	1,550,181	390,201	34%
NON-CAPITALIZED ASSETS	5,289	3,307	3,787	3,900	3,900	-	3,900	113	3%
HEALTH	240,568	303,647	-	-	-	-	-	-	-%
Total	**11,142,219**	**12,502,830**	**13,136,465**	**4,443,592**	**13,797,232**	**-**	**13,797,232**	**660,767**	**5%**
Net Cost	**$ 3,459,723**	**$ 3,293,557**	**$ 5,681,515**	**$ (3,440,505)**	**$ 5,592,232**	**$ -**	**$ 5,592,232**	**$ (89,283)**	**(2%)**

Emergency Services — Medical Examiner

For services performed as required by Article 16, Chapter 130A of the North Carolina General Statutes.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
FIXED CHARGES	67,546	113,546	230,000	230,000	230,000	-	230,000	-	-%
Total	**67,546**	**113,546**	**230,000**	**230,000**	**230,000**	**-**	**230,000**	**-**	**-%**
Net Cost	**$ 67,546**	**$ 113,546**	**$ 230,000**	**$ 230,000**	**$ 230,000**	**$ -**	**$ 230,000**	**$ -**	**-%**

Expansion & Other Notes

In addition to the funding above, $25,000 has been set aside in contingency in case the need for medical examiner services exceeds budget, which Harnett County cannot control.

Emergency Services — Rescue Districts

The Harnett County EMS Division's Mission is to coordinate, develop, improve, and maintain a comprehensive and dynamic emergency medical services system to prevent and reduce premature death and disability. This system shall be integrated within the entire health care network. The emergency medical services system will ensure prompt, effective and unimpeded service to all residents and visitors of Harnett County.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	-	437,621	-	-	-	-	-	-	-%
Total	**-**	**437,621**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
Expenses									
FIXED CHARGES	4,592,169	5,809,721	6,101,357	6,885,796	6,101,357	610,137	6,711,494	610,137	10%
Total	**4,592,169**	**5,809,721**	**6,101,357**	**6,885,796**	**6,101,357**	**610,137**	**6,711,494**	**610,137**	**10%**
Net Cost	**$ 4,592,169**	**$ 5,372,100**	**$ 6,101,357**	**$ 6,885,796**	**$ 6,101,357**	**$ 610,137**	**$ 6,711,494**	**$ 610,137**	**10%**

Expansion & Other Notes

A 10% across-the-board budget increase is approved for rescue agencies due to increased operational costs.

Net Cost: $610,137.

PUBLIC SAFETY FUNCTIONAL AREA

Total Sheriff Office

It is the mission of the Harnett County Sheriff's Office to safeguard the lives and property of the people we serve. We strive to work collaboratively with the community to resolve problems, maintain order as well as reflect and relate to our citizens. We are committed to enhancing the quality of life through effective partnerships by way of trust in our communities.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED REVENUE	193,118	178,387	101,250	113,250	123,250	-	123,250	22,000	22%
SERVICE CHARGES	3,084,095	3,015,579	2,713,303	739,065	2,620,956	-	2,620,956	(92,347)	(3%)
ENTERPRISE CHARGES	-	50	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	269,862	300,420	266,393	164,000	253,919	-	253,919	(12,474)	(5%)
Total	**3,547,075**	**3,494,436**	**3,080,946**	**1,016,315**	**2,998,125**	**-**	**2,998,125**	**(82,821)**	**(3%)**
Expenses									
SALARIES & BENEFITS	20,504,289	21,795,340	23,713,948	1,013,147	24,773,357	-	24,773,357	1,059,409	4%
PROFESSIONAL SERVICES	92,297	77,534	95,140	99,400	89,400	-	89,400	(5,740)	(6%)
SUPPLIES & MATERIALS	1,046,035	1,071,593	1,230,465	1,354,730	1,353,730	-	1,353,730	123,265	10%
CURRENT SERVICES	1,233,567	1,372,469	1,674,215	1,849,023	1,816,846	-	1,816,846	142,631	9%
FIXED CHARGES	2,922,196	3,544,391	3,886,269	5,276,271	4,752,111	-	4,752,111	865,842	22%
CAPITAL OUTLAY	84,135	-	138,110	70,000	-	229,816	229,816	91,706	66%
NON-CAPITALIZED ASSETS	209,270	270,565	206,607	459,645	412,145	-	412,145	205,538	99%
Total	**26,091,789**	**28,131,892**	**30,944,754**	**10,122,216**	**33,197,589**	**229,816**	**33,427,405**	**2,482,651**	**8%**
Net Cost	**$ 22,544,714**	**$ 24,637,456**	**$ 27,863,808**	**$ 9,105,901**	**$ 30,199,464**	**$ 229,816**	**$ 30,429,280**	**$ 2,565,472**	**9%**

Sheriff's Office

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	72,366	104,412	18,000	30,000	30,000	-	30,000	12,000	67%
SERVICE CHARGES	356,384	420,086	351,025	351,025	300,000	-	300,000	(51,025)	(15%)
ENTERPRISE CHARGES	-	50	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	24,919	28,162	10,000	6,000	5,000	-	5,000	(5,000)	(50%)
Total	**453,669**	**552,710**	**379,025**	**387,025**	**335,000**	**-**	**335,000**	**(44,025)**	**(12%)**
Expenses									
SALARIES & BENEFITS	13,417,159	14,365,787	15,175,864	306,200	16,110,910	-	16,110,910	935,046	6%
PROFESSIONAL SERVICES	88,197	70,534	81,840	77,800	77,800	-	77,800	(4,040)	(5%)
SUPPLIES & MATERIALS	903,820	912,250	1,028,945	1,151,530	1,151,530	-	1,151,530	122,585	12%
CURRENT SERVICES	645,321	645,338	838,392	967,771	935,594	-	935,594	97,202	12%
FIXED CHARGES	394,505	1,246,963	1,045,055	2,856,217	1,787,911	-	1,787,911	742,856	71%
CAPITAL OUTLAY	-	-	-	-	-	229,816	229,816	229,816	-%
NON-CAPITALIZED ASSETS	200,055	205,074	180,407	332,795	307,295	-	307,295	126,888	70%
Total	**15,649,057**	**17,445,946**	**18,350,503**	**5,692,313**	**20,371,040**	**229,816**	**20,600,856**	**2,250,353**	**12%**
Net Cost	**$ 15,195,388**	**$ 16,893,236**	**$ 17,971,478**	**$ 5,305,288**	**$ 20,036,040**	**$ 229,816**	**$ 20,265,856**	**$ 2,294,378**	**13%**

Expansion & Other Notes

Fund capital expenses support the Sheriff's Office located at 175 Bain Street, Lillington: Provide funding for replacement Unmanned Aircraft Systems (UAS) to replace inoperable units within the Sheriff's Office fleet. All new equipment will adhere to current federal guidelines and FAA standards for public safety use. Current federal legislation restricts the use of Chinese-manufactured drones for public safety agencies. While existing units remain in limited use, they are no longer eligible for manufacturer support, firmware updates, or repairs. As current units become inoperable, they cannot be repaired due to these federal restrictions and the lack of authorized parts. Drones are essential for high-risk operations, including search and rescue, suspect tracking, and disaster assessment.

Net Cost: $25,500.

Fund capital expenses support the Sheriff's Office located at 175 Bain Street, Lillington: Provide funding to purchase and install 40 in-car camera systems via a five-year term contract to upfit patrol vehicles for FY 2026-27. The Sheriff's Office is transitioning away from legacy Motorola Watchguard systems, which have reached "end-of-life" status and are no longer supported. This expansion will increase the total number of camera units from 20 to 60. This ensures that 100% of first-responding patrol vehicles are equipped with recording technology for all 911 calls for service. Deploying in-car cameras enhances the public perception of law enforcement transparency. These systems provide the Sheriff and command staff with the ability to conduct reviews of deputy actions, ensuring adherence to professional standards and improving training outcomes.

Net Cost: $132,316.

Fund capital expenses support the Sheriff's Office located at 175 Bain Street, Lillington: Provide funding for purchase and installation of ten proprietary Flock Safety cameras at five locations throughout Harnett County. These cellular-based cameras provide 24-hour surveillance in areas where physical officer presence is either impractical or unavailable. The system captures high-speed vehicle and registration data and provides live-feed capabilities, offering critical leads for criminal investigations that traditional methods may miss. This system creates a collaborative safety network, allowing law enforcement to integrate footage from participating private businesses and residential communities (with their consent) to expand coverage without additional public infrastructure costs.

Net Cost: $72,000.

Sheriff's Office — Campbell Deputies

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES	592,414	583,844	721,078	92,405	750,956	-	750,956	29,878	4%
Total	**592,414**	**583,844**	**721,078**	**92,405**	**750,956**	**-**	**750,956**	**29,878**	**4%**
Expenses									
SALARIES & BENEFITS	591,167	634,942	667,176	38,812	705,468	-	705,468	38,292	6%
SUPPLIES & MATERIALS	19,204	15,840	27,800	27,800	27,800	-	27,800	-	-%
CURRENT SERVICES	13,785	16,775	17,688	17,688	17,688	-	17,688	-	-%
FIXED CHARGES	-	6,663	-	8,105	-	-	-	-	-%
Total	**624,156**	**674,220**	**712,664**	**92,405**	**750,956**	**-**	**750,956**	**38,292**	**5%**
Net Cost	**$ 31,742**	**$ 90,376**	**$ (8,414)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,414**	**(100%)**

PUBLIC SAFETY FUNCTIONAL AREA

Sheriff's Office — Child Support Enforcement

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
MISCELLANEOUS INCOME	94,795	127,428	112,393	6,000	96,919	-	96,919	(15,474)	(14%)
Total	**94,795**	**127,428**	**112,393**	**6,000**	**96,919**	**-**	**96,919**	**(15,474)**	**(14%)**
Expenses									
SALARIES & BENEFITS	100,724	102,987	107,279	-	90,919	-	90,919	(16,360)	(15%)
SUPPLIES & MATERIALS	3,203	2,681	4,000	4,000	4,000	-	4,000	-	-%
CURRENT SERVICES	662	539	2,500	2,000	2,000	-	2,000	(500)	(20%)
Total	**104,589**	**106,207**	**113,779**	**6,000**	**96,919**	**-**	**96,919**	**(16,860)**	**(15%)**
Net Cost	**$ 9,794**	**$ (21,221)**	**$ 1,386**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,386)**	**(100%)**

Sheriff's Office — Emergency Communications

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	2,371,217	2,614,577	2,718,464	220,600	2,885,877	18,328	2,904,205	185,741	7%
PROFESSIONAL SERVICES	-	1,000	1,800	1,000	1,000	-	1,000	(800)	(44%)
SUPPLIES & MATERIALS	3,375	3,693	7,100	7,600	7,100	-	7,100	-	-%
CURRENT SERVICES	56,016	78,164	84,804	90,918	90,718	-	90,718	5,914	7%
FIXED CHARGES	157,295	169,435	250,374	116,784	116,784	-	116,784	(133,590)	(53%)
NON-CAPITALIZED ASSETS	3,570	15,970	9,200	60,700	9,700	-	9,700	500	5%
Total	**2,591,473**	**2,882,839**	**3,071,742**	**497,602**	**3,111,179**	**18,328**	**3,129,507**	**57,765**	**2%**
Net Cost	**$ 2,591,473**	**$ 2,882,839**	**$ 3,071,742**	**$ 497,602**	**$ 3,111,179**	**$ 18,328**	**$ 3,129,507**	**$ 57,765**	**2%**

Expansion & Other Notes

Fund a three-grade reclassification to support the Sheriff's Office - Emergency Communications located at 175 Bain Street, Lillington: Provide funding to reclassify the Telecommunicator Manager from grade 27 to grade 30 based on the recommendation of the compensation study. This three-grade adjustment reflects high-level administrative, technical, and executive responsibilities not captured in the current classification. The Manager oversees multi-unit governance, establishes department-wide policies, and directly implements programs reporting to the executive team. Operating in a highly dynamic, technical environment, the position requires critical decision-making where operational errors carry severe consequences for public and first-responder safety. Reclassifying this role properly aligns compensation with its managerial scope and operational liabilities.

Net Cost: $18,328

Sheriff's Office — Detention Center (Jail)

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED REVENUE	120,752	73,975	15,000	15,000	25,000	-	25,000	10,000	67%
SERVICE CHARGES	498,010	277,669	341,200	245,000	270,000	-	270,000	(71,200)	(21%)
MISCELLANEOUS INCOME	150,148	144,830	144,000	152,000	152,000	-	152,000	8,000	6%
Total	**768,910**	**496,474**	**500,200**	**412,000**	**447,000**	**-**	**447,000**	**(53,200)**	**(11%)**
Expenses									
SALARIES & BENEFITS	4,685,481	4,929,004	5,442,428	617,500	5,506,643	-	5,506,643	64,215	1%
PROFESSIONAL SERVICES	4,100	7,000	13,300	21,600	11,600	-	11,600	(1,700)	(13%)
SUPPLIES & MATERIALS	119,808	140,822	163,720	161,400	160,400	-	160,400	(3,320)	(2%)
CURRENT SERVICES	565,590	703,978	815,635	861,564	861,564	-	861,564	45,929	6%
FIXED CHARGES	2,187,691	1,759,653	2,206,164	2,343,699	2,342,950	-	2,342,950	136,786	6%
CAPITAL OUTLAY	84,135	-	138,110	70,000	-	-	-	(138,110)	(100%)
NON-CAPITALIZED ASSETS	9,215	65,491	26,200	126,850	104,850	-	104,850	78,650	300%
Total	**7,656,020**	**7,605,948**	**8,805,557**	**4,202,613**	**8,988,007**	**-**	**8,988,007**	**182,450**	**2%**
Net Cost	**$ 6,887,110**	**$ 7,109,474**	**$ 8,305,357**	**$ 3,790,613**	**$ 8,541,007**	**$ -**	**$ 8,541,007**	**$ 235,650**	**3%**

Sheriff's Office — Police Athletic League (PAL)

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	-	-	68,250	68,250	68,250	-	68,250	-	-%
Total	**-**	**-**	**68,250**	**68,250**	**68,250**	**-**	**68,250**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	-	-	118,904	-	127,001	-	127,001	8,097	7%
SUPPLIES & MATERIALS	-	-	6,000	10,000	10,000	-	10,000	4,000	67%
FIXED CHARGES	-	-	68,250	68,250	68,250	-	68,250	-	-%
Total	**-**	**-**	**193,154**	**78,250**	**205,251**	**-**	**205,251**	**12,097**	**6%**
Net Cost	**$ -**	**$ -**	**$ 124,904**	**$ 10,000**	**$ 137,001**	**$ -**	**$ 137,001**	**$ 12,097**	**10%**

Sheriff’s Office — School Resource Officers

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	1,637,287	1,733,980	1,300,000	50,635	1,300,000	-	1,300,000	-	-%
Total	**1,637,287**	**1,733,980**	**1,300,000**	**50,635**	**1,300,000**	**-**	**1,300,000**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	1,709,758	1,762,620	2,202,297	50,635	2,232,416	-	2,232,416	30,119	1%
CURRENT SERVICES	8,209	5,839	-	-	-	-	-	-	-%
FIXED CHARGES	340,000	531,112	566,800	-	553,000	-	553,000	(13,800)	(2%)
Total	**2,057,967**	**2,299,571**	**2,769,097**	**50,635**	**2,785,416**	**-**	**2,785,416**	**16,319**	**1%**
Net Cost	**$ 420,680**	**$ 565,591**	**$ 1,469,097**	**$ -**	**$ 1,485,416**	**$ -**	**$ 1,485,416**	**$ 16,319**	**1%**

Harnett
COUNTY
NORTH CAROLINA

Transportation Functional Area

Harnett Area Rural Transit System (HARTS) – Administration

HARTS is a Community Transportation program that serves the public as well as human services for medical, personal, employment, and education trips.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	384,240	1,147,165	680,606	360,680	360,680	297,554	658,234	(22,372)	(3%)
MISCELLANEOUS INCOME	-	35,376	-	-	-	-	-	-	-%
Total	**384,240**	**1,182,541**	**680,606**	**360,680**	**360,680**	**297,554**	**658,234**	**(22,372)**	**(3%)**
Expenses									
SALARIES & BENEFITS	264,472	281,968	300,067	1,000	326,632	-	326,632	26,565	9%
PROFESSIONAL SERVICES	1,347	1,240	2,000	2,000	2,000	-	2,000	-	-%
SUPPLIES & MATERIALS	13,250	5,791	9,174	7,550	7,550	-	7,550	(1,624)	(18%)
CURRENT SERVICES	27,692	32,848	40,989	41,347	41,347	-	41,347	358	1%
FIXED CHARGES	81,279	72,835	48,082	59,968	2,729	-	2,729	(45,353)	(94%)
NON-CAPITALIZED ASSETS	57,277	889,640	508,158	-	-	330,615	330,615	(177,543)	(35%)
Total	**445,317**	**1,284,322**	**908,470**	**111,865**	**380,258**	**330,615**	**710,873**	**(197,597)**	**(22%)**
Net Cost	**$ 61,077**	**$ 101,781**	**$ 227,864**	**$ (248,815)**	**$ 19,578**	**$ 33,061**	**$ 52,639**	**$ (175,225)**	**(77%)**

Expansion & Other Notes

Fund a 10% grant match to replace three transit vehicles at 250 Alexander Drive, Lillington: Provide funding to match CTPCP Grant to replace three transit vehicles. North Carolina Department of Transportation's best practices indicate Light Transit Vehicles (LTV) whose accumulated mileage is at 145,000 have reached the end of their lifecycle and are generally scheduled for replacement. Based on current mileage for van numbers 7969, 7972, and 7973, they will exceed North Carolina Department of Transportation's recommended lifecycle. Procurement includes the cost of the vehicles, required camera system installations, and radio system installations, fuel and maintenance, which is already included and will be accounted for in the 1104610 (HARTS) & 1104630 (HARTS-Administration) budgets.

Net Cost: $33,000.

Fund a 10% grant match to purchase and install five printers at 250 Alexander Drive, Lillington: Provide funding to match CTPCP Grant to purchase five desktop printers. This is a one-time $615 NCDOT purchase for printers.

Net Cost: $61.

Harnett Area Rural Transit System (HARTS) – Transportation

HARTS is a Community Transportation program that serves the public as well as human services for medical, personal, employment, and education trips.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED REVENUE	1,042,302	959,690	404,618	404,618	404,618	-	404,618	-	-%
SERVICE CHARGES	15,955	16,610	901,744	901,744	901,744	-	901,744	-	-%
MISCELLANEOUS INCOME	460	26,655	-	-	-	-	-	-	-%
Total	**1,058,717**	**1,002,955**	**1,306,362**	**1,306,362**	**1,306,362**	**-**	**1,306,362**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	1,007,111	1,058,809	1,441,244	48,844	1,516,763	-	1,516,763	75,519	5%
PROFESSIONAL SERVICES	1,792	1,967	3,000	3,000	3,000	-	3,000	-	-%
SUPPLIES & MATERIALS	144,202	139,510	177,928	160,850	160,950	-	160,950	(16,978)	(10%)
CURRENT SERVICES	125,532	128,796	182,294	208,392	208,417	9,918	218,335	36,041	20%
FIXED CHARGES	38,815	131,376	126,671	174,625	131,030	-	131,030	4,359	3%
NON-CAPITALIZED ASSETS	2,671	38,001	7,472	-	-	-	-	(7,472)	(100%)
Total	**1,320,123**	**1,498,459**	**1,938,609**	**595,711**	**2,020,160**	**9,918**	**2,030,078**	**91,469**	**5%**
Net Cost	**$ 261,406**	**$ 495,504**	**$ 632,247**	**$ (710,651)**	**$ 713,798**	**$ 9,918**	**$ 723,716**	**$ 91,469**	**14%**

Expansion & Other Notes

Fund operating costs to support Harnett Area Rural Transit System (HARTS) located at 250 Alexander Drive, Lillington: Provide funding for permits/taxes/fees of three replacement vehicles.

Net Cost: $9,918.

Harnett Regional Jetport

Harnett Regional Jetport's Mission is to provide comprehensive aircraft services, effective airfield maintenance, and exceptional customer service, ensuring the highest standards of safety, efficiency and satisfaction for every aviation partner we serve. Through attention to detail, professionalism, and dedication, we aim to streamline operations, uphold industry standards, and foster strong partnerships based on respect, ethical and fair treatment, accountability, and excellence in service delivery.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	825,782	865,918	1,385,809	700	1,498,859	-	1,498,859	113,050	8%
MISCELLANEOUS INCOME	48,185	44,510	56,350	74,586	74,586	-	74,586	18,236	32%
INTERFUND / BUDGETARY	1,860,060	38,200	-	-	-	-	-	-	-%
Total	**2,734,027**	**948,628**	**1,442,159**	**75,286**	**1,573,445**	**-**	**1,573,445**	**131,286**	**9%**
Expenses									
SALARIES & BENEFITS	268,445	288,967	369,092	1,350	415,290	62,240	477,530	108,438	29%
PROFESSIONAL SERVICES	-	2,592	-	-	-	-	-	-	-%
SUPPLIES & MATERIALS	650,790	673,568	898,079	897,775	896,025	1,500	897,525	(554)	(0%)
CURRENT SERVICES	51,167	57,817	63,851	75,955	76,035	1,000	77,035	13,184	21%
FIXED CHARGES	51,078	71,332	102,149	106,617	110,347	11,008	121,355	19,206	19%
CAPITAL OUTLAY	1,860,060	28,093	-	45,000	-	-	-	-	-%
NON-CAPITALIZED ASSETS	58	-	8,400	400	-	-	-	(8,400)	(100%)
Total	**2,881,598**	**1,122,369**	**1,441,571**	**1,127,097**	**1,497,697**	**75,748**	**1,573,445**	**131,874**	**9%**
Net Cost	**$ 147,571**	**$ 173,741**	**$ (588)**	**$ 1,051,811**	**$ (75,748)**	**$ 75,748**	**$ -**	**$ 588**	**(100%)**

Expansion & Other Notes

Fund a full-time employee and operating costs to support Harnett Regional Jetport (HRJ) located at 615 Airport Rd, Erwin: Provide funding for full-time a Grounds Maintenance Technician I (grade 15) position and operating expenses, such as uniforms and equipment. HRJ encompasses approximately 360 acres and a three-mile perimeter fence line. This vast area requires year-round maintenance. Proper maintenance of vegetation and fence lines is a mandatory requirement for animal control and airport security compliance. Previously, maintenance was handled part-time by Parks and Recreation.

Net Cost: $62,240.

Fund operating expenses to purchase a vehicle to support Harnett Regional Jetport (HRJ) located at 615 Airport Rd, Erwin: Provide funding to purchase a vehicle to serve as a secondary crew/courtesy car. HRJ frequently hosts corporate executives and high-net-worth investors. The selection of a mid-size SUV ensures the vehicle can handle diverse tasks, from transporting multiple travelers with luggage to attending professional development events across the state. The vehicle will be added to the county's fleet program.

Net Cost: $13,508.

Harnett COUNTY NORTH CAROLINA

Non-Departmental Functional Area

NON-DEPARTMENTAL FUNCTIONAL AREA

Contingency

Amounts are budgeted in contingency to avoid inflating department budgets for “what-if” situations. For example, in the past the Emergency Services budget included $50,000 for a debris removal contract in case a natural disaster occurred requiring this service.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
INTERFUND / BUDGETARY	-	-	1,035,122	-	6,352,686	100,000	6,452,686	5,417,564	523%
Total	**-**	**-**	**1,035,122**	**-**	**6,352,686**	**100,000**	**6,452,686**	**5,417,564**	**523%**
Net Cost	**$ -**	**$ -**	**$ 1,035,122**	**$ -**	**$ 6,352,686**	**$ 100,000**	**$ 6,452,686**	**$ 5,417,564**	**523%**

Expansion & Other Notes

Difference between FY 2026 and FY 2027: The FY 2026 Original Budget amount for contingency was $7,321,341. As funds have been moved out of contingency into other departments, the Approved Budget amount has been reduced to reflect these transfers. If the FY 2027 approved amount was compared with the original budget, the variance would be $868,655 and the percent decrease would be 12%.

Transfers to Debt and Capital Improvements

Transfers are made to special revenue funds to meet statutory obligations, such as the transfer to the Revaluation Fund, to meet debt obligations and to fund future capital needs.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
INTERFUND / BUDGETARY	18,017,337	17,930,228	16,060,281	-	20,046,528	500,000	20,546,528	4,486,247	28%
Total	**18,017,337**	**17,930,228**	**16,060,281**	**-**	**20,046,528**	**500,000**	**20,546,528**	**4,486,247**	**28%**
Net Cost	**$ 18,017,337**	**$ 17,930,228**	**$ 16,060,281**	**$ -**	**$ 20,046,528**	**$ 500,000**	**$ 20,546,528**	**$ 4,486,247**	**28%**

Expansion & Other Notes

Transfers include:

- Debt Service Fund - $17,000,000
  - Harnett County Schools Debt Fund - $12,225,299
  - Harnett County - $4,774,701
- Harnett County Schools Capital Reserve Fund - $2,421,528
  - Capital Maintenance as identified in Capital Improvements Program - $1,400,000
  - Capital Outlay - $1,021,528
- Parks & Recreation Capital Reserve Fund - $300,000
  - Park Projects as identified in Capital Improvements Program - $200,000
  - Greenway Fund - $100,000
- Sheriff's Capital Reserve Fund - $325,000
- General Capital Reserve Fund - $500,000
  - Weapons Detection Systems

Enterprise Funds

Harnett Regional Water Fund Summary

The mission of Harnett Regional Water is to provide the highest quality of water and wastewater services to the citizens of Harnett County and the surrounding region at the most economical cost while promoting conservation and protecting the environment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES	1,297,115	10,795	800,000	850,000	850,000	-	850,000	50,000	6%
ENTERPRISE CHARGES	2,448,342	2,766,468	2,418,000	2,642,000	2,642,000	-	2,642,000	224,000	9%
FACILITY FEES	47,630,099	49,456,511	47,000,000	48,700,000	49,825,000	-	49,825,000	2,825,000	6%
MISCELLANEOUS INCOME	1,030,389	28,463,494	453,909	525,000	525,000	-	525,000	71,091	16%
INTERFUND / BUDGETARY	-	-	17,370,373	-	-	-	-	(17,370,373)	(100%)
Total	**52,405,945**	**80,697,268**	**68,042,282**	**52,717,000**	**53,842,000**	**-**	**53,842,000**	**(14,200,282)**	**(21%)**
Expenses									
SALARIES & BENEFITS	9,899,089	15,811,960	12,586,524	12,612,251	12,829,620	490,591	13,320,211	733,687	6%
PROFESSIONAL SERVICES	519,520	577,354	1,757,245	1,505,610	1,505,610	-	1,505,610	(251,635)	(14%)
SUPPLIES & MATERIALS	6,306,537	7,137,248	9,717,905	9,814,950	9,679,950	90,000	9,769,950	52,045	1%
CURRENT SERVICES	11,789,354	13,255,077	15,682,092	16,481,281	16,505,881	-	16,505,881	823,789	5%
FIXED CHARGES	18,661,638	19,618,379	5,750,166	5,711,826	5,959,611	-	5,959,611	209,445	4%
CAPITAL OUTLAY	1,778,706	2,737	1,142,303	2,063,393	855,156	1,397,891	2,253,047	1,110,744	97%
NON-CAPITALIZED ASSETS	109,512	154,780	218,785	289,470	263,470	26,000	289,470	70,685	32%
INTERFUND / BUDGETARY	5,099,661	4,431,507	21,187,262	4,238,219	4,238,220	-	4,238,220	(16,949,042)	(80%)
Total	**54,164,017**	**60,989,042**	**68,042,282**	**52,717,000**	**51,837,518**	**2,004,482**	**53,842,000**	**(14,200,282)**	**(21%)**
Net Cost	**$ 1,758,072**	**$ (19,708,226)**	**$ -**	**$ -**	**$ (2,004,482)**	**$ 2,004,482**	**$ -**	**$ -**	**-%**

Harnett Regional Water Fund Revenue

Revenue:	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved
SERVICE CHARGES - INVEST EARNINGS	1,297,115	10,795	800,000	850,000	-	850,000
ENTR CHARGES - OTHER SERVICES	909,600	1,169,820	950,000	1,100,000	-	1,100,000
ENTR CHARGES - RETURNED CHECK	19,900	22,298	18,000	22,000	-	22,000
ENTR CHARGES - PENALTIES	1,518,842	1,574,350	1,450,000	1,520,000	-	1,520,000
FACILITY FEES - WATER	30,829,243	31,709,903	30,400,000	32,350,000	-	32,350,000
FACILITY FEES - SEWER	15,619,277	16,589,413	15,500,000	16,375,000	-	16,375,000
FACILITY FEES - ENERGY	1,181,579	1,157,195	1,100,000	1,100,000	-	1,100,000
SALE OF ASSETS	146,152	44,560	85,655	-	-	-
GAIN/LOSS ON ASSETS	-	3,228	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	27,597,848	-	-	-	-
INSURANCE SETTLEMENT	19,056	122,416	3,254	-	-	-
LEASE / RENT	211,949	232,245	205,000	205,000	-	205,000
OTHER REVENUE	653,232	463,197	160,000	320,000	-	320,000
TRANSFERS FROM - CAPITAL PROJECT	-	-	820,929	-	-	-
FUND BALANCE APPROPRIATED	-	-	16,549,444	-	-	-
Total Revenue	**$ 52,405,945**	**$ 80,697,268**	**$ 68,042,282**	**$ 53,842,000**	**$ -**	**$ 53,842,000**

Harnett Regional Water – Administration

The mission of Harnett Regional Water is to provide the highest quality of water and wastewater services to the citizens of Harnett County and the surrounding region at the most economical cost while promoting conservation and protecting the environment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	2,798,638	4,972,258	3,328,250	3,039,415	3,130,395	-	3,130,395	(197,855)	(6%)
PROFESSIONAL SERVICES	252,266	144,569	589,245	505,000	505,000	-	505,000	(84,245)	(14%)
SUPPLIES & MATERIALS	515,549	1,069,630	1,549,543	1,704,275	1,689,275	15,000	1,704,275	154,732	10%
CURRENT SERVICES	449,126	420,408	596,340	797,884	827,884	-	827,884	231,544	39%
FIXED CHARGES	16,573,427	16,980,599	2,734,410	2,623,992	2,749,488	-	2,749,488	15,078	1%
CAPITAL OUTLAY	326,813	2,737	67,642	797,002	855,156	131,500	986,656	919,014	1359%
NON-CAPITALIZED ASSETS	4,235	26,027	32,715	80,300	80,300	-	80,300	47,585	145%
INTERFUND / BUDGETARY	5,099,661	4,431,507	21,187,262	4,238,219	4,238,220	-	4,238,220	(16,949,042)	(80%)
Total	**26,019,715**	**28,047,735**	**30,085,407**	**13,786,087**	**14,075,718**	**146,500**	**14,222,218**	**(15,863,189)**	**(53%)**
Net Cost	**$ 26,019,715**	**$ 28,047,735**	**$ 30,085,407**	**$ 13,786,087**	**$ 14,075,718**	**$ 146,500**	**$ 14,222,218**	**$ (15,863,189)**	**(53%)**

Expansion & Other Notes

Fund capital costs for two replacement vehicles at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expenses and upfit costs to replace two trucks with the Administration Division. The vehicles have excessive miles and maintenance issues. The mission of HRW is to provide the highest quality of water and wastewater services to the citizens of Harnett County. To provide this type of service, staff must be provided with safe and reliable vehicles.

Net Cost: $146,500.

Harnett Regional Water – Sewer Collections

The mission of Harnett Regional Water is to provide the highest quality of water and wastewater services to the citizens of Harnett County and the surrounding region at the most economical cost while promoting conservation and protecting the environment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Expenses									
SALARIES & BENEFITS	1,305,948	2,185,433	1,699,193	1,548,546	1,697,617	-	1,697,617	(1,576)	(0%)
PROFESSIONAL SERVICES	39,829	-	189,500	185,000	185,000	-	185,000	(4,500)	(2%)
SUPPLIES & MATERIALS	738,669	667,476	1,165,350	948,000	925,500	22,500	948,000	(217,350)	(19%)
CURRENT SERVICES	2,437,744	2,921,027	3,040,740	3,399,874	3,369,874	-	3,369,874	329,134	11%
FIXED CHARGES	187,931	249,078	306,238	311,977	343,947	-	343,947	37,709	12%
CAPITAL OUTLAY	427,553	-	328,461	392,711	-	392,711	392,711	64,250	20%
NON-CAPITALIZED ASSETS	11,125	7,243	21,250	17,700	17,700	-	17,700	(3,550)	(17%)
Total	**5,148,799**	**6,030,257**	**6,750,732**	**6,803,808**	**6,539,638**	**415,211**	**6,954,849**	**204,117**	**3%**
Net Cost	**$ 5,148,799**	**$ 6,030,257**	**$ 6,750,732**	**$ 6,803,808**	**$ 6,539,638**	**$ 415,211**	**$ 6,954,849**	**$ 204,117**	**3%**

Expansion & Other Notes

Fund capital costs for the purchase of three new generators and two replacement sewer cameras at Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington: Provide funding for capital expenses to purchase three backup generators at sewer lift stations (SLS) #123, #126, and #133. New permanent stand-by generators at these three sewer lift stations will ensure reliable sewer service will continue in the event of power outages in these areas. New sewer inspection cameras are needed to maintain the department's ability to locate and diagnose sewer backups and structural failures.

Net Cost: $178,794.

Fund capital costs for three replacement vehicles at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expenses and upfit costs to replace three trucks with the Sewer Collections Division. The vehicles have excessive miles and maintenance issues. The mission of HRW is to provide the highest quality of water and wastewater services to the citizens of Harnett County. To provide this type of service, staff must be provided with safe and reliable vehicles.

Net Cost: $236,417.

Harnett Regional Water – Water Distribution

The mission of Harnett Regional Water is to provide the highest quality of water and wastewater services to the citizens of Harnett County and the surrounding region at the most economical cost while promoting conservation and protecting the environment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,716,747	2,163,549	2,262,879	2,545,396	2,490,784	335,969	2,826,753	563,874	25%
PROFESSIONAL SERVICES	74,673	65,447	481,000	352,500	352,500	-	352,500	(128,500)	(27%)
SUPPLIES & MATERIALS	903,096	978,413	1,723,255	1,625,400	1,587,900	37,500	1,625,400	(97,855)	(6%)
CURRENT SERVICES	2,466,647	3,135,833	3,749,819	3,721,614	3,821,614	-	3,821,614	71,795	2%
FIXED CHARGES	366,170	397,565	388,836	408,379	429,746	-	429,746	40,910	11%
CAPITAL OUTLAY	706,341	-	508,700	778,780	-	778,780	778,780	270,080	53%
NON-CAPITALIZED ASSETS	68,198	65,105	71,060	79,700	53,700	26,000	79,700	8,640	12%
Total	**6,301,872**	**6,805,912**	**9,185,549**	**9,511,769**	**8,736,244**	**1,178,249**	**9,914,493**	**728,944**	**8%**
Net Cost	**$ 6,301,872**	**$ 6,805,912**	**$ 9,185,549**	**$ 9,511,769**	**$ 8,736,244**	**$ 1,178,249**	**$ 9,914,493**	**$ 728,944**	**8%**

Expansion & Other Notes

Fund four full-time employees and operating costs to support Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for two Distribution System Technician Trainee (grade 17), one Distribution System Crew Leader (grade 22), and one Sr Utility Locate Technician (grade 19) positions and operating expenses, such as computers, uniforms and equipment. The new positions are requested to address service demand driven by County growth and to reduce customer wait times for infrastructure connections. The new Sr Utility Locate Technician will manage the daily field workflow of NC811 locate tickets, ensuring the County meets statutory requirements for water and sewer marking. These roles will facilitate the formation of a fourth service crew dedicated to water and sewer taps.

Net Cost: $288,724.

Fund five reclassifications to support Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding to reclassify the SCADA Technician position (grade 23) to Senior Electrical & Instrumentation Technician (grade 25), Senior Maintenance Worker (grade 15) to Grounds Maintenance Tech II (grade 17), two Maintenance Workers (grade 13) to Grounds Maintenance Tech I (grade 15), and Utility Data Specialist (grade 25) to Utility Asset Management Supervisor (grade 27). The reclassifications are to align with expanded duties, supervisory responsibilities, and internal equity standards. For SCADA Technician (Grade 23) to Senior Electrical & Instrumentation Technician (grade 25) Utility Data Specialist (Grade 25) to Utility Asset Management Supervisor (grade 27), these reclassifications reflect a significant shift from technical execution to high-level management and fiscal oversight. For Senior Maintenance Worker (grade 15) to Grounds Maintenance Tech II (grade 17) and two Maintenance Workers (grade 13) to Grounds Maintenance Tech I (grade 15), these reclassifications are requested to establish internal equity across county departments. These reclassifications address the growth in technical and supervisory demands within Harnett Regional Water.

Net Cost: $29,784.

Fund two special salary adjustments to support Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for a 5% salary adjustment for the Utility Maintenance Supervisor (grade 27) and a 10% salary adjustment for the Distribution and Collections Supervisor (grade 25). The request for salary adjustments is to maintain appropriate supervisory pay differentials, recognize expanded regulatory responsibilities (ORC), and compensate for drastic growth in managerial scope.

Net Cost: $17,461.

Fund capital costs for three new and three replacement vehicles at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expenses to purchase a service truck, a locate truck, and a dump truck for the new requested crew and to replace three trucks with the Water Distribution Division. The vehicles have excessive miles and maintenance issues. The mission of HRW is to provide the highest quality of water and wastewater services to the citizens of Harnett County. To provide this type of service, staff must be provided with safe and reliable vehicles.

Net Cost: $459,280.

Fund capital costs for new and replacement equipment at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expenses to purchase a new mini excavator, two tandem trailers, a vac trailer, two air compressors, and a replacement mini excavator. The new equipment is needed to enhance the Distribution Division's capacity to manage growth, reduce service backlogs, and improve the efficiency of infrastructure repairs.

Net Cost: $383,000.

Harnett Regional Water – Water Treatment Plant

The mission of Harnett Regional Water is to provide the highest quality of water and wastewater services to the citizens of Harnett County and the surrounding region at the most economical cost while promoting conservation and protecting the environment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,589,359	2,410,780	2,022,500	2,172,365	2,188,138	149,019	2,337,157	314,657	16%
PROFESSIONAL SERVICES	66,542	282,641	394,500	350,000	350,000	-	350,000	(44,500)	(11%)
SUPPLIES & MATERIALS	3,407,631	3,636,361	4,082,045	4,354,800	4,309,800	-	4,309,800	227,755	6%
CURRENT SERVICES	3,262,761	4,013,313	4,543,583	4,605,956	4,585,556	-	4,585,556	41,973	1%
FIXED CHARGES	695,442	751,708	836,317	885,807	913,621	-	913,621	77,304	9%
CAPITAL OUTLAY	63,723	-	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	9,713	24,463	29,560	47,070	47,070	-	47,070	17,510	59%
Total	**9,095,171**	**11,119,266**	**11,908,505**	**12,415,998**	**12,394,185**	**149,019**	**12,543,204**	**634,699**	**5%**
Net Cost	**$ 9,095,171**	**$ 11,119,266**	**$ 11,908,505**	**$ 12,415,998**	**$ 12,394,185**	**$ 149,019**	**$ 12,543,204**	**$ 634,699**	**5%**

Expansion & Other Notes

Fund two full-time employees and operating costs to support Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for one Water Treatment Plant Trainee (grade 20) and one Assistant Laboratory Analyst (grade 19) and operating expenses, such as computers, uniforms and equipment. The Water Treatment Plant division operates with only one employee per shift. For the safety of personnel, a second Water Treatment Plant Trainee is needed to provide immediate assistance and coordination in the event of an accident, medical emergency, or facility failure. Hiring at the Trainee level allows the department to develop a pipeline of certified operators. The Laboratory Analyst position is needed because the county's two primary Lab Analysts are nearing retirement—one is eligible immediately and the other within five years. This position is critical to facilitate knowledge transfer and ensure the County is not left without certified laboratory expertise.

Net Cost: $149,019.

Harnett Regional Water – North Harnett Wastewater Treatment Plant

The mission of Harnett Regional Water is to provide the highest quality of water and wastewater services to the citizens of Harnett County and the surrounding region at the most economical cost while promoting conservation and protecting the environment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,163,445	1,781,087	1,513,500	1,528,018	1,563,345	5,603	1,568,948	55,448	4%
PROFESSIONAL SERVICES	45,325	51,567	55,500	68,110	68,110	-	68,110	12,610	23%
SUPPLIES & MATERIALS	451,119	479,463	756,862	701,325	693,825	7,500	701,325	(55,537)	(7%)
CURRENT SERVICES	1,619,879	1,323,324	1,705,725	1,947,937	1,892,937	-	1,892,937	187,212	11%
FIXED CHARGES	427,645	648,426	846,526	874,985	900,623	-	900,623	54,097	6%
CAPITAL OUTLAY	67,109	-	86,400	47,200	-	47,200	47,200	(39,200)	(45%)
NON-CAPITALIZED ASSETS	11,243	14,343	26,100	28,500	28,500	-	28,500	2,400	9%
Total	**3,785,765**	**4,298,210**	**4,990,613**	**5,196,075**	**5,147,340**	**60,303**	**5,207,643**	**217,030**	**4%**
Net Cost	**$ 3,785,765**	**$ 4,298,210**	**$ 4,990,613**	**$ 5,196,075**	**$ 5,147,340**	**$ 60,303**	**$ 5,207,643**	**$ 217,030**	**4%**

Expansion & Other Notes

Fund capital costs for one replacement vehicle at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expenses and upfit costs to replace a truck at the North Harnett Wastewater Treatment Plant. The vehicle has excessive miles and maintenance issues. The mission of HRW is to provide the highest quality of water and wastewater services to the citizens of Harnett County. To provide this type of service, staff must be provided with safe and reliable vehicles.

Net Cost: $54,700.

Fund a reclassification to support Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding to reclassify the Plant Maintenance Technician IV position (grade 22) to Senior Plant Maintenance Technician (grade 23). The reclassification is requested to align the position's classification with its expanded supervisory duties, budgetary responsibilities, and specialized technical oversight. As Harnett Regional Water's infrastructure has expanded, the technical complexity and volume of responsibilities for this role have grown.

Net Cost: $5,603.

Harnett Regional Water – South Harnett Wastewater Treatment Plant

The mission of Harnett Regional Water is to provide the highest quality of water and wastewater services to the citizens of Harnett County and the surrounding region at the most economical cost while promoting conservation and protecting the environment.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,249,228	2,215,067	1,661,753	1,670,697	1,634,751	-	1,634,751	(27,002)	(2%)
PROFESSIONAL SERVICES	40,885	33,130	47,500	45,000	45,000	-	45,000	(2,500)	(5%)
SUPPLIES & MATERIALS	290,473	305,905	440,850	481,150	473,650	7,500	481,150	40,300	9%
CURRENT SERVICES	1,553,197	1,441,172	2,045,885	2,008,016	2,008,016	-	2,008,016	(37,869)	(2%)
FIXED CHARGES	411,023	591,003	637,839	606,686	622,186	-	622,186	(15,653)	(2%)
CAPITAL OUTLAY	187,167	-	151,100	47,700	-	47,700	47,700	(103,400)	(68%)
NON-CAPITALIZED ASSETS	4,998	17,599	38,100	36,200	36,200	-	36,200	(1,900)	(5%)
Total	**3,736,971**	**4,603,876**	**5,023,027**	**4,895,449**	**4,819,803**	**55,200**	**4,875,003**	**(148,024)**	**(3%)**
Net Cost	**$ 3,736,971**	**$ 4,603,876**	**$ 5,023,027**	**$ 4,895,449**	**$ 4,819,803**	**$ 55,200**	**$ 4,875,003**	**$ (148,024)**	**(3%)**

Expansion & Other Notes

Fund capital costs for one replacement vehicle at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expenses and upfit costs to replace a truck at the South Harnett Wastewater Treatment Plant. The vehicle has excessive miles and maintenance issues. The mission of HRW is to provide the highest quality of water and wastewater services to the citizens of Harnett County. To provide this type of service, staff must be provided with safe and reliable vehicles.

Net Cost: $55,200.

Harnett Regional Water – Retiree Insurance

The Harnett Regional Water (HRW) Retiree Health Insurance Fund is used to account for revenues and expenses associated with post-employment medical benefits and Medicare supplement reimbursements for eligible HRW county retirees as directed by the County's Personnel Ordinance.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Expenses									
SALARIES & BENEFITS	75,724	83,786	98,449	107,814	124,590	-	124,590	26,141	27%
Total	**75,724**	**83,786**	**98,449**	**107,814**	**124,590**	**-**	**124,590**	**26,141**	**27%**
Net Cost	**$ 75,724**	**$ 83,786**	**$ 98,449**	**$ 107,814**	**$ 124,590**	**$ -**	**$ 124,590**	**$ 26,141**	**27%**

Solid Waste Fund

It is the mission of the Harnett County Solid Waste Department to be an innovative and responsive organization that aggressively provides environmentally sound and fiscally responsible waste management all while educating the public on responsible long term waste management practices and systems.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
TAXES - AD VALOREM	-	-	-	375,000	-	-	-	-	-%
RESTRICTED REVENUE	418,366	453,884	375,000	-	375,000	-	375,000	-	-%
SERVICE CHARGES	8,173	7,594	-	-	-	-	-	-	-%
ENTERPRISE CHARGES	3,472,432	3,709,664	3,846,373	3,846,373	4,014,000	-	4,014,000	167,627	4%
FACILITY FEES	4,919,568	5,084,523	5,214,106	4,983,554	5,422,210	-	5,422,210	208,104	4%
MISCELLANEOUS INCOME	109,717	76,388	166,926	100,000	100,000	-	100,000	(66,926)	(40%)
Total	**8,928,256**	**9,332,053**	**9,602,405**	**9,304,927**	**9,911,210**	**-**	**9,911,210**	**308,805**	**3%**
Expenses									
SALARIES & BENEFITS	1,298,524	1,969,852	1,736,263	78,300	1,784,775	6,869	1,791,644	55,381	3%
PROFESSIONAL SERVICES	147,696	124,973	229,000	250,000	250,000	-	250,000	21,000	9%
SUPPLIES & MATERIALS	153,421	207,804	549,063	542,817	476,072	-	476,072	(72,991)	(13%)
CURRENT SERVICES	1,154,811	1,233,868	1,301,595	1,086,486	1,094,738	-	1,094,738	(206,857)	(16%)
FIXED CHARGES	4,733,695	5,641,429	5,329,551	5,292,823	5,757,146	-	5,757,146	427,595	8%
CAPITAL OUTLAY	-	26	50,711	-	-	-	-	(50,711)	(100%)
NON-CAPITALIZED ASSETS	9,341	16,027	18,256	16,735	16,735	-	16,735	(1,521)	(8%)
INTERFUND / BUDGETARY	1,636,229	841,513	387,966	-	524,875	-	524,875	136,909	35%
Total	**9,133,717**	**10,035,492**	**9,602,405**	**7,267,161**	**9,904,341**	**6,869**	**9,911,210**	**308,805**	**3%**
Net Cost	**$ 205,461**	**$ 703,439**	**$ -**	**$ (2,037,766)**	**$ (6,869)**	**$ 6,869**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Fund a salary adjustment to support Solid Waste located at 1086 Poplar Drive, Spring Lake: Provide funding for a 10% salary adjustment for a Solid Waste Crew Leader at Anderson Creek Landfill. The role at Anderson Creek has evolved to require significant autonomy and a dual focus on field operations and administrative management. A 10% adjustment is necessary to bring this position to the appropriate job rate. This increase accounts for the increased responsibility and regulatory risk management.

Net Cost: $6,869.

Solid Waste Revenues

Revenue:	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved
RESTRICTED - STATE	418,366	453,884	375,000	375,000	-	375,000
SERVICE CHARGES - INDIRECT COST	-	6,858	-	-	-	-
SERVICE CHARGES - INVEST EARNINGS	8,173	736	-	-	-	-
ENTR CHARGES - OTHER SERVICES	3,458,307	3,693,989	3,832,373	4,000,000	-	4,000,000
ENTR CHARGES - SPECIAL CHARGES	14,125	15,600	14,000	14,000	-	14,000
ENTR CHARGES - RETURNED CHECK	-	75	-	-	-	-
FACILITY FEES - SW - CURRENT	4,886,580	5,043,736	5,181,106	5,387,210	-	5,387,210
FACILITY FEES - SW - PRIOR	32,988	40,787	33,000	35,000	-	35,000
SALE OF MATERIALS AND SCRAP	109,253	75,136	100,000	100,000	-	100,000
SALE OF ASSETS	-	-	66,926	-	-	-
INSURANCE SETTLEMENT	-	837	-	-	-	-
OTHER REVENUE	464	415	-	-	-	-
Total Revenue	**$ 8,928,256**	**$ 9,332,053**	**$ 9,602,405**	**$ 9,911,210**	**$ -**	**$ 9,911,210**

Other Funds

Capital Reserve Funds

Capital Reserve Funds account for financial resources that are earmarked for future capital needs.

Board of Education Capital Reserve

This fund accounts for the expenditures and revenues directly associated with the capital purchases of the Harnett County Schools. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
TRANSFERS FROM - GENERAL	2,453,056	1,431,528	-	-	2,421,528	-	2,421,528	2,421,528	-%
TRANSFERS FROM - CAPITAL PROJECT	-	-	6,727,590	-	-	-	-	(6,727,590)	(100%)
FUND BALANCE APPROPRIATED	-	-	4,528,647	-	-	-	-	(4,528,647)	(100%)
Total	**2,453,056**	**1,431,528**	**11,256,237**	**-**	**2,421,528**	**-**	**2,421,528**	**(8,834,709)**	**(78%)**
Expenses									
CAPITAL OUTLAY	568,773	-	9,056,237	-	1,021,528	-	1,021,528	(8,034,709)	(89%)
EDUCATION	1,246,526	-	2,200,000	-	1,400,000	-	1,400,000	(800,000)	(36%)
Total	**1,815,299**	**-**	**11,256,237**	**-**	**2,421,528**	**-**	**2,421,528**	**(8,834,709)**	**(78%)**
Net Cost	**$ (637,757)**	**$ (1,431,528)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes $1,400,000 to fund the CIP school maintenance fund.

Central Carolina Community College Capital Reserve

This fund accounts for the expenditures and revenues directly associated with the capital purchases of Central Carolina Community College. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
TRANSFERS FROM - GENERAL	589,000	589,000	-	-	-	589,000	589,000	589,000	-%
TRANSFERS FROM - CAPITAL RESERVE	210,000	-	350,000	-	-	-	-	(350,000)	(100%)
FUND BALANCE APPROPRIATED	-	-	589,000	-	1,648,081	1,059,081	2,707,162	2,118,162	360%
Total	**799,000**	**589,000**	**939,000**	**-**	**1,648,081**	**1,648,081**	**3,296,162**	**2,357,162**	**251%**
Expenses									
CAPITAL OUTLAY	-	-	350,000	-	-	-	-	(350,000)	(100%)
EDUCATION	-	231,725	589,000	-	1,648,081	1,648,081	3,296,162	2,707,162	460%
Total	**-**	**231,725**	**939,000**	**-**	**1,648,081**	**1,648,081**	**3,296,162**	**2,357,162**	**251%**
Net Cost	**$ (799,000)**	**$ (357,275)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes $1,648,081 to fund the Miriello Renovation project, which was approved in the FY 2027-2033 Capital Improvements Plan.

Economic Development Capital Reserve

This fund accounts for the expenditures and revenues directly associated with capital purchases for the Harnett County Economic Department.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - INVEST EARNINGS	3,000,000	94,850	-	-	-	-	-	-	-%
OTHER REVENUE	-	3,250	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	-	100,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	598,233	-	-	-	-	(598,233)	(100%)
Total	**3,000,000**	**198,100**	**598,233**	**-**	**-**	**-**	**-**	**(598,233)**	**(100%)**
Expenses									
PROFESSIONAL SERVICES	11,739	4,596,617	598,233	-	-	-	-	(598,233)	(100%)
CAPITAL OUTLAY	-	2,820,615	-	-	-	-	-	-	-%
Total	**11,739**	**7,417,232**	**598,233**	**-**	**-**	**-**	**-**	**(598,233)**	**(100%)**
Net Cost	**$ (2,988,261)**	**$ 7,219,132**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Emergency Services Capital Reserve

This fund accounts for the expenditures and revenues directly associated with capital purchases for the Harnett County Emergency Services Department. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	184,470	-	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	646,100	-	-	-	-	-	-	-	-%
SALE OF ASSETS	43,347	88,706	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	1,100,000	850,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	1,649,958	-	2,671,124	-	2,671,124	1,021,166	62%
Total	**1,973,917**	**938,706**	**1,649,958**	**-**	**2,671,124**	**-**	**2,671,124**	**1,021,166**	**62%**
Expenses									
CAPITAL OUTLAY	793,395	569,054	1,226,803	-	2,671,124	-	2,671,124	1,444,321	118%
INTERFUND / BUDGETARY	-	-	423,155	-	-	-	-	(423,155)	(100%)
Total	**793,395**	**569,054**	**1,649,958**	**-**	**2,671,124**	**-**	**2,671,124**	**1,021,166**	**62%**
Net Cost	**$ (1,180,522)**	**$ (369,652)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes funding for the following capital items, which were approved in the FY 2027-2033 Capital Improvements Program:

> Replacement of a Convalescent Transport Unit ($140,357)

> Replacement of one Emergency Transport Units ($288,419)

> Cardiac Monitors ($1,305,077)

Due to supply chain issues, two Emergency Transport Units that were budgeted in FY 2026 will now be purchased in FY 2027.

> Replacement of two Emergency Transport Units ($541,171) - estimated arrival July 2026 and May 2027

Due to delays, the County Morgue will now be constructed in FY 2027 ($396,100).

General Government Capital Reserve

This fund accounts for the expenditures and revenues directly associated with capital purchases for various Harnett County departments (unless otherwise noted). Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - INVEST EARNINGS	3,501,773	7,022,353	862,245	-	-	-	-	(862,245)	(100%)
TRANSFERS FROM - GENERAL	-	775,000	-	-	-	500,000	500,000	500,000	-%
TRANSFERS FROM - SPECIAL REVENUE	-	7,042,804	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL PROJECT	71,187	34,806	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	12,917,804	-	750,000	-	750,000	(12,167,804)	(94%)
Total	**3,572,960**	**14,874,963**	**13,780,049**	**-**	**750,000**	**500,000**	**1,250,000**	**(12,530,049)**	**(91%)**
Expenses									
PROFESSIONAL SERVICES	274,570	117,218	500,245	-	750,000	-	750,000	249,755	50%
SUPPLIES & MATERIALS	36,942	2,820	40,000	-	-	-	-	(40,000)	(100%)
CURRENT SERVICES	9,489	-	-	-	-	-	-	-	-%
FIXED CHARGES	-	600	750,000	-	-	-	-	(750,000)	(100%)
CAPITAL OUTLAY	9,465	208,593	-	-	-	500,000	500,000	500,000	-%
NON-CAPITALIZED ASSETS	25,229	21,070	22,000	-	-	-	-	(22,000)	(100%)
INTERFUND / BUDGETARY	210,000	5,113,232	12,467,804	-	-	-	-	(12,467,804)	(100%)
Total	**565,695**	**5,463,533**	**13,780,049**	**-**	**750,000**	**500,000**	**1,250,000**	**(12,530,049)**	**(91%)**
Net Cost	**$ (3,007,265)**	**$ (9,411,430)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes funding for the following capital items, which were approved in the FY 2027-2033 Capital Improvements Program:

> Provides funding for the Highland Road Extension Project - grant match ($500,000)

> Provides funding for feasibility studies for Emergency Services warehouse and additional office space, HARTS building expansion, and Parks & Recreation/Library at Anderson Creek Park ($250,000)

The approved funding also includes:

> Weapons Detection System ($500,000)

Facilities Maintenance Capital Reserve

This fund accounts for the expenditures and revenues directly associated with capital purchases for improvements to Harnett County facilities. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	287,301	257,628	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	1,000,000	500,000	500,000	-	-	-	-	(500,000)	(100%)
TRANSFERS FROM - GENERAL	500,000	500,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	500,000	-	500,000	-	500,000	-	-%
Total	**1,787,301**	**1,257,628**	**1,000,000**	**-**	**500,000**	**-**	**500,000**	**(500,000)**	**(50%)**
Expenses									
CURRENT SERVICES	750,819	389,561	1,000,000	-	500,000	-	500,000	(500,000)	(50%)
Total	**750,819**	**389,561**	**1,000,000**	**-**	**500,000**	**-**	**500,000**	**(500,000)**	**(50%)**
Net Cost	**$ (1,036,482)**	**$ (868,067)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes $500,000 to fund various facilities' maintenance projects.

Harnett Area Rural Transit System (HARTS) Capital Reserve

This fund accounts for the expenditures and revenues directly associated with capital purchases for vehicles for HARTS. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
TRANSFERS FROM - GENERAL	-	120,000	-	-	-	-	-	-	-%
TRANSFERS FROM - SPECIAL REVENUE	-	500,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	118,176	-	220,740	-	220,740	102,564	87%
Total	**-**	**620,000**	**118,176**	**-**	**220,740**	**-**	**220,740**	**102,564**	**87%**
Expenses									
CAPITAL OUTLAY	-	112,899	111,400	-	135,000	-	135,000	23,600	21%
NON-CAPITALIZED ASSETS	-	-	6,776	-	-	85,740	85,740	78,964	1165%
Total	**-**	**112,899**	**118,176**	**-**	**135,000**	**85,740**	**220,740**	**102,564**	**87%**
Net Cost	**$ -**	**$ (507,101)**	**$ -**	**$ -**	**$ (85,740)**	**$ 85,740**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes $135,000 to fund vehicle purchases.

The approved funding:

> Vehicle Camera System Replacement (27 vehicles) - $85,740

Library Capital Reserve

This fund accounts for the expenditures and revenues directly associated with capital purchases for the Harnett County Public Library and branches.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED - FEDERAL	-	-	200,000	-	100,000	-	100,000	(100,000)	(50%)
RESTRICTED - LOCAL	93,512	72,982	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	60,422	50,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	260,258	81,500	226,000	-	226,000	(34,258)	(13%)
Total	**153,934**	**122,982**	**460,258**	**81,500**	**326,000**	**-**	**326,000**	**(134,258)**	**(29%)**
Expenses									
CURRENT SERVICES	-	4,800	-	-	-	-	-	-	-%
CAPITAL OUTLAY	-	-	460,258	81,500	326,000	-	326,000	(134,258)	(29%)
NON-CAPITALIZED ASSETS	-	41,979	-	-	-	-	-	-	-%
Total	**-**	**46,779**	**460,258**	**81,500**	**326,000**	**-**	**326,000**	**(134,258)**	**(29%)**
Net Cost	**$ (153,934)**	**$ (76,203)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes $326,000 to fund the purchase of the Bookmobile. The Bookmobile is expected to be delivered in July 2026.

Parks & Recreation Capital Reserve

This fund is used to account for the expenditures and revenues directly associated with capital purchases for improvements to the County's parks and other recreation facilities. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - INVEST EARNINGS	939,400	500,000	-	-	-	-	-	-	-%
OTHER REVENUE	-	50,000	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	331,000	1,300,000	-	-	300,000	-	300,000	300,000	-%
FUND BALANCE APPROPRIATED	-	-	1,377,513	-	371,821	-	371,821	(1,005,692)	(73%)
Total	**1,270,400**	**1,850,000**	**1,377,513**	**-**	**671,821**	**-**	**671,821**	**(705,692)**	**(51%)**
Expenses									
PROFESSIONAL SERVICES	75,948	95,739	240,187	-	-	-	-	(240,187)	(100%)
SUPPLIES & MATERIALS	10,399	15,870	53,200	-	-	-	-	(53,200)	(100%)
CURRENT SERVICES	66,719	18,372	20,000	-	-	-	-	(20,000)	(100%)
FIXED CHARGES	-	-	2,580	-	-	-	-	(2,580)	(100%)
CAPITAL OUTLAY	23,381	-	160,612	-	235,000	-	235,000	74,388	46%
NON-CAPITALIZED ASSETS	45,306	7,431	9,900	-	-	-	-	(9,900)	(100%)
INTERFUND / BUDGETARY	73,500	528,279	891,034	-	436,821	-	436,821	(454,213)	(51%)
Total	**295,253**	**665,691**	**1,377,513**	**-**	**671,821**	**-**	**671,821**	**(705,692)**	**(51%)**
Net Cost	**$ (975,147)**	**$ (1,184,309)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes funding for the following capital items, which were approved in the FY 2027-2033 Capital Improvements Program:

> Cape Fear Shiner Park Development Phase 2 ($336,821)

> Greenway Allocation ($100,000)

> Ballfield Lights Project ($235,000)

Sheriff's Capital Reserve

This fund is used to account for the expenditures and revenues directly associated with the capital purchases for the Harnett County Sheriff's. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - INVEST EARNINGS	724,700	650,000	400,000	-	-	-	-	(400,000)	(100%)
SALE OF ASSETS	21,856	55,587	-	-	-	-	-	-	-%
INSURANCE SETTLEMENT	29,628	78,927	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	874,700	650,000	224,700	-	325,000	-	325,000	100,300	45%
FUND BALANCE APPROPRIATED	-	-	1,222,633	-	-	-	-	(1,222,633)	(100%)
Total	**1,650,884**	**1,434,514**	**1,847,333**	**-**	**325,000**	**-**	**325,000**	**(1,522,333)**	**(82%)**
Expenses									
CAPITAL OUTLAY	1,470,709	633,647	1,847,333	750,000	-	-	-	(1,847,333)	(100%)
INTERFUND / BUDGETARY	-	-	-	-	325,000	-	325,000	325,000	-%
Total	**1,470,709**	**633,647**	**1,847,333**	**750,000**	**325,000**	**-**	**325,000**	**(1,522,333)**	**(82%)**
Net Cost	**$ (180,175)**	**$ (800,867)**	**$ -**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2027 budget includes funding for capital items needed by the Sheriff's Office.

OTHER FUNDS

Solid Waste Post Closure Fund

This fund is used to account for any necessary activity associated with maintenance and monitoring functions of the Dunn-Erwin and Anderson Creek municipal landfill facilities.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
TRANSFERS FROM - ENTERPRISE	251,591	251,591	251,591	-	400,000	-	400,000	148,409	59%
Total	**251,591**	**251,591**	**251,591**	**-**	**400,000**	**-**	**400,000**	**148,409**	**59%**
Expenses									
PROFESSIONAL SERVICES	-	-	251,591	-	400,000	-	400,000	148,409	59%
Total	**-**	**-**	**251,591**	**-**	**400,000**	**-**	**400,000**	**148,409**	**59%**
Net Cost	**$ (251,591)**	**$ (251,591)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Solid Waste Capital Reserve Fund

This fund accounts for the expenditures and revenues directly associated with capital purchases for the Solid Waste enterprise fund. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
TRANSFERS FROM - ENTERPRISE	1,233,188	443,272	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	900,000	-	-	-	-	(900,000)	(100%)
Total	**1,233,188**	**443,272**	**900,000**	**-**	**-**	**-**	**-**	**(900,000)**	**(100%)**
Expenses									
CAPITAL OUTLAY	-	-	900,000	-	-	-	-	(900,000)	(100%)
INTERFUND / BUDGETARY	-	1,342,237	-	-	-	-	-	-	-%
Total	**-**	**1,342,237**	**900,000**	**-**	**-**	**-**	**-**	**(900,000)**	**(100%)**
Net Cost	**$ (1,233,188)**	**$ 898,965**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

OTHER FUNDS

Transportation Capital Reserve

This fund accounts for capital projects and purchases for Harnett Regional Jetport. Please refer to the Harnett County Approved 2027-2033 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
OTHER REVENUE	-	360	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	-	-	435,000	-	-	-	-	(435,000)	(100%)
TRANSFERS FROM - CAPITAL PROJECT	-	7	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL RESERVE	-	-	80,000	-	-	-	-	(80,000)	(100%)
FUND BALANCE APPROPRIATED	-	-	150,000	-	80,000	-	80,000	(70,000)	(47%)
Total	**-**	**367**	**665,000**	**-**	**80,000**	**-**	**80,000**	**(585,000)**	**(88%)**
Expenses									
CAPITAL OUTLAY	-	-	665,000	-	80,000	-	80,000	(585,000)	(88%)
INTERFUND / BUDGETARY	(6,000,000)	-	-	-	-	-	-	-	-%
Total	**(6,000,000)**	**-**	**665,000**	**-**	**80,000**	**-**	**80,000**	**(585,000)**	**(88%)**
Net Cost	**$ (6,000,000)**	**$ (367)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

The approved funding includes:

- Provides funding for the hangar office upfit project, which is being carried over to FY 2027 ($25,000)
- Provides funding for the new maintenance building, which is being carried over to FY 2027 ($55,000)

Debt Service Funds

Debt Service funds account for the debt obligations of the County's three major operating funds: General, Harnett Regional Water, and Solid Waste.

General Government Debt Service Fund

This fund accounts for the expenditures and revenues directly associated with general government debt obligations of the County.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - INVEST EARNINGS	273,119	395,433	-	-	-	-	-	-	-%
OTHER FINANCING SOURCES	-	-	3,000	-	-	-	-	(3,000)	(100%)
TRANSFERS FROM - GENERAL	4,897,823	4,774,701	4,814,482	4,774,701	4,774,701	-	4,774,701	(39,781)	(1%)
TRANSFERS FROM - SPECIAL REVENUE	-	-	98,091	-	-	-	-	(98,091)	(100%)
Total	**5,170,942**	**5,170,134**	**4,915,573**	**4,774,701**	**4,774,701**	**-**	**4,774,701**	**(140,872)**	**(3%)**
Expenses									
DEBT SERVICE	4,894,323	4,780,590	4,915,573	4,774,701	4,774,701	-	4,774,701	(140,872)	(3%)
INTERFUND / BUDGETARY	18,561,508	-	-	-	-	-	-	-	-%
Total	**23,455,831**	**4,780,590**	**4,915,573**	**4,774,701**	**4,774,701**	**-**	**4,774,701**	**(140,872)**	**(3%)**
Net Cost	**$ 18,284,889**	**$ (389,544)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

OTHER FUNDS

Board of Education Debt Service Fund

This fund accounts for the expenditures and revenues directly associated with general government debt obligations of Harnett County Schools.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
ARTICLE 40 SALES TAX	3,133,017	3,236,402	2,415,182	2,415,182	2,415,182	-	2,415,182	-	-%
ARTICLE 42 SALES TAX	6,266,034	6,472,805	5,244,640	5,244,640	5,244,640	-	5,244,640	-	-%
ARTICLE 46 SALES TAX	4,300,749	4,739,134	3,122,285	3,122,285	3,122,285	-	3,122,285	-	-%
SERVICE CHARGES - INVEST EARNINGS	564,445	1,017,792	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	6,102,177	6,225,299	6,225,299	6,225,299	12,225,299	-	12,225,299	6,000,000	96%
TRANSFERS FROM - DEBT SERVICE	18,561,508	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	5,382,482	4,718,165	4,718,165	-	4,718,165	(664,317)	(12%)
Total	**38,927,930**	**21,691,432**	**22,389,888**	**21,725,571**	**27,725,571**	**-**	**27,725,571**	**5,335,683**	**24%**
Expenses									
DEBT SERVICE	16,730,961	14,837,033	22,389,888	21,725,571	27,725,571	-	27,725,571	5,335,683	24%
Total	**16,730,961**	**14,837,033**	**22,389,888**	**21,725,571**	**27,725,571**	**-**	**27,725,571**	**5,335,683**	**24%**
Net Cost	**$ (22,196,969)**	**$ (6,854,399)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Harnett Regional Water Debt Service Fund

This fund accounts for the expenditures and revenues directly associated with the debt obligations of the Harnett Regional Water System and water and sewer districts.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
TRANSFERS FROM - ENTERPRISE	4,441,495	4,333,807	4,271,889	-	4,238,220	-	4,238,220	(33,669)	(1%)
Total	**4,441,495**	**4,333,807**	**4,271,889**	**-**	**4,238,220**	**-**	**4,238,220**	**(33,669)**	**(1%)**
Expenses									
DEBT SERVICE	4,437,494	(2,152,583)	4,271,889	-	4,238,220	-	4,238,220	(33,669)	(1%)
Total	**4,437,494**	**(2,152,583)**	**4,271,889**	**-**	**4,238,220**	**-**	**4,238,220**	**(33,669)**	**(1%)**
Net Cost	**$ (4,001)**	**$ (6,486,390)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

OTHER FUNDS

Solid Waste Debt Service Fund

This fund accounts for the expenditures and revenues directly associated with the debt obligations of the Solid Waste Fund.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
TRANSFERS FROM - ENTERPRISE	151,450	146,650	136,375	-	124,875	-	124,875	(11,500)	(8%)
Total	**151,450**	**146,650**	**136,375**	**-**	**124,875**	**-**	**124,875**	**(11,500)**	**(8%)**
Expenses									
DEBT SERVICE	144,450	(155,992)	136,375	-	124,875	-	124,875	(11,500)	(8%)
Total	**144,450**	**(155,992)**	**136,375**	**-**	**124,875**	**-**	**124,875**	**(11,500)**	**(8%)**
Net Cost	**$ (7,000)**	**$ (302,642)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Internal Service Funds

Internal service funds account for the financing of goods and services provided by one County department to other County departments on a cost-reimbursement basis.

Dental Insurance Fund

This fund is used to account for revenues and expenses of the County's self-insured dental coverage for County employees.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	570,910	547,247	650,000	-	655,000	-	655,000	5,000	1%
FUND BALANCE APPROPRIATED	-	-	200,000	-	-	-	-	(200,000)	(100%)
Total	**570,910**	**547,247**	**850,000**	**-**	**655,000**	**-**	**655,000**	**(195,000)**	**(23%)**
Expenses									
FIXED CHARGES	461,935	525,062	850,000	-	655,000	-	655,000	(195,000)	(23%)
Total	**461,935**	**525,062**	**850,000**	**-**	**655,000**	**-**	**655,000**	**(195,000)**	**(23%)**
Net Cost	**$ (108,975)**	**$ (22,185)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Employee Clinic Fund

This fund accounts for the revenues and expenses of the Health Clinic operated for County employees.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	186,445	170,340	251,784	-	276,351	-	276,351	24,567	10%
Total	**186,445**	**170,340**	**251,784**	**-**	**276,351**	**-**	**276,351**	**24,567**	**10%**
Expenses									
SALARIES & BENEFITS	136,604	148,856	159,228	-	186,604	-	186,604	27,376	17%
SUPPLIES & MATERIALS	36,938	39,084	51,300	48,150	48,150	-	48,150	(3,150)	(6%)
CURRENT SERVICES	-	1,149	300	1,572	1,572	-	1,572	1,272	424%
FIXED CHARGES	21,823	23,553	24,956	24,075	24,025	-	24,025	(931)	(4%)
NON-CAPITALIZED ASSETS	-	-	16,000	16,000	16,000	-	16,000	-	-%
Total	**195,365**	**212,642**	**251,784**	**89,797**	**276,351**	**-**	**276,351**	**24,567**	**10%**
Net Cost	**$ 8,920**	**$ 42,302**	**$ -**	**$ 89,797**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Fleet Replacement Fund

This fund is used to account for the expenditures and revenues directly associated with vehicle replacements for General Fund departments, not including public safety.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	417,816	234,530	254,748	1,360,160	980,420	-	980,420	725,672	285%
SERVICE CHARGES - INVEST EARNINGS	-	200,000	50,000	-	-	-	-	(50,000)	(100%)
SALE OF ASSETS	22,360	35,289	27,776	12,000	12,000	-	12,000	(15,776)	(57%)
INSURANCE SETTLEMENT	-	38,582	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL RESERVE	-	-	5,585,815	-	-	-	-	(5,585,815)	(100%)
FUND BALANCE APPROPRIATED	-	-	-	-	2,075,694	-	2,075,694	2,075,694	-%
Total	**440,176**	**508,401**	**5,918,339**	**1,372,160**	**3,068,114**	**-**	**3,068,114**	**(2,850,225)**	**(48%)**
Expenses									
FIXED CHARGES	-	-	22,883	-	-	7,500	7,500	(15,383)	(67%)
CAPITAL OUTLAY	531,943	609,710	5,857,958	2,773,822	2,782,154	278,460	3,060,614	(2,797,344)	(48%)
INTERFUND / BUDGETARY	-	-	37,498	-	-	-	-	(37,498)	(100%)
Total	**531,943**	**609,710**	**5,918,339**	**2,773,822**	**2,782,154**	**285,960**	**3,068,114**	**(2,850,225)**	**(48%)**
Net Cost	**$ 91,767**	**$ 101,309**	**$ -**	**$ 1,401,662**	**$ (285,960)**	**$ 285,960**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

The FY 2027 budget includes funding for replacement vehicles at eight various departments: As part of the vehicle renewal program, eight vehicles from eight departments are recommended for replacement during FY 2027. Monthly payments from departments will begin July 1 2027. Fiscal year 2027 departments include: Information Technology, Inspections, Library, Facilities Maintenance, Department of Social Services, Tax, Development Services, and Parks & Recreation. The vehicles selected are part of an aged fleet, some with high miles, all past the powertrain warranty, which also skews resale values when sold on GovDeals (online auction platform). The replacement program has educated departments to monitor their fleet vehicles and be aware of annual mileage targets (12,000 miles per year). Also, selling vehicles at five years old with approximately 60,000 miles will minimize repairs and maximize resale value which is put back into the Fleet replacement fund.

Net Cost: $278,460.

Fund operating expenses to establish a service contract for Fleet Vehicle Cleaning and Appearance Maintenance Program: Provide funding to establish a formal service agreement with a local car wash to provide a routine cleaning and appearance maintenance program for approximately 90–100 County fleet vehicles. Most fleet units will receive one professional exterior wash per month at a discounted rate of $10. High-visibility field vehicles, such as those used for inspections, will be enrolled in an unlimited wash plan for $25/month. The agreement provides staff with full access to interior cleaning tools, including vacuums, air hoses, mat stations, and cleaning solutions. This program is expected to begin in January 2027.

Net Cost: $7,500.

Flexible Spending Fund

This fund accounts for employee pre-tax contributions that are later reimbursed for eligible medical, dental, and childcare expenses.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	368,200	394,873	400,000	-	400,000	-	400,000	-	-%
Total	**368,200**	**394,873**	**400,000**	**-**	**400,000**	**-**	**400,000**	**-**	**-%**
Expenses									
FIXED CHARGES	353,249	381,364	400,000	-	400,000	-	400,000	-	-%
Total	**353,249**	**381,364**	**400,000**	**-**	**400,000**	**-**	**400,000**	**-**	**-%**
Net Cost	**$ (14,951)**	**$ (13,509)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

OTHER FUNDS

Health Insurance Fund

This fund is used to account for revenues and expenses of the county's self-insured medical coverage for County employees.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	11,495,417	13,693,393	13,800,000	14,368,564	14,368,564	-	14,368,564	568,564	4%
RX REBATE	-	-	-	2,500,000	2,500,000	-	2,500,000	2,500,000	-%
OTHER REVENUE	1,449,860	1,135,939	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-%
FUND BALANCE APPROPRIATED	-	-	3,965,890	-	-	-	-	(3,965,890)	(100%)
Total	**12,945,277**	**14,829,332**	**17,765,890**	**18,868,564**	**18,868,564**	**-**	**18,868,564**	**1,102,674**	**6%**
Expenses									
PROFESSIONAL SERVICES	39,279	53,337	140,000	140,000	140,000	-	140,000	-	-%
CURRENT SERVICES	4,038	4,537	5,029	5,564	5,564	-	5,564	535	11%
FIXED CHARGES	12,423,032	13,591,418	17,620,861	18,723,000	18,723,000	-	18,723,000	1,102,139	6%
Total	**12,466,349**	**13,649,292**	**17,765,890**	**18,868,564**	**18,868,564**	**-**	**18,868,564**	**1,102,674**	**6%**
Net Cost	**$ (478,928)**	**$ (1,180,040)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Information Technology Fund

This fund is used to account for the activity associated with the County's information technology needs.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	221,493	7,282	166,000	166,000	166,000	-	166,000	-	-%
SERVICE CHARGES - INVEST EARNINGS	250,000	250,000	-	-	-	-	-	-	-%
SALE OF ASSETS	20,481	19,629	10,000	10,000	10,000	-	10,000	-	-%
LEASE / RENT	947,466	1,034,619	972,790	1,102,900	1,102,900	-	1,102,900	130,110	13%
OTHER REVENUE	727,436	2,328,195	2,809,750	2,942,170	2,942,170	-	2,942,170	132,420	5%
TRANSFERS FROM - GENERAL	350,000	-	20,800	-	-	-	-	(20,800)	(100%)
FUND BALANCE APPROPRIATED	-	-	344,640	-	-	-	-	(344,640)	(100%)
Total	**2,516,876**	**3,639,725**	**4,323,980**	**4,221,070**	**4,221,070**	**-**	**4,221,070**	**(102,910)**	**(2%)**
Expenses									
SUPPLIES & MATERIALS	1,191	846	20,000	20,000	20,000	-	20,000	-	-%
CURRENT SERVICES	435,034	513,108	607,680	655,940	655,940	-	655,940	48,260	8%
FIXED CHARGES	1,046,865	1,850,607	2,031,600	2,286,230	2,286,230	-	2,286,230	254,630	13%
CAPITAL OUTLAY	-	-	890,000	-	-	-	-	(890,000)	(100%)
NON-CAPITALIZED ASSETS	445,352	469,468	774,700	1,102,900	1,258,900	-	1,258,900	484,200	63%
Total	**1,928,442**	**2,834,029**	**4,323,980**	**4,065,070**	**4,221,070**	**-**	**4,221,070**	**(102,910)**	**(2%)**
Net Cost	**$ (588,434)**	**$ (805,696)**	**$ -**	**$ (156,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Retiree Health Insurance Fund

This fund is used to account for revenues and expenses of the County's self-insured medical coverage for eligible County retirees.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	1,303,629	1,387,725	1,500,000	-	1,500,000	-	1,500,000	-	-%
ENTR CHARGES - RETURNED CHECK	75	-	-	-	-	-	-	-	-%
Total	**1,303,704**	**1,387,725**	**1,500,000**	**-**	**1,500,000**	**-**	**1,500,000**	**-**	**-%**
Expenses									
FIXED CHARGES	1,006,285	1,469,102	1,500,000	-	1,500,000	-	1,500,000	-	-%
Total	**1,006,285**	**1,469,102**	**1,500,000**	**-**	**1,500,000**	**-**	**1,500,000**	**-**	**-%**
Net Cost	**$ (297,419)**	**$ 81,377**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Risk Management Fund

This fund is used to account for revenues and expenses of the county's self-insured risk management for County employees.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	1,584,806	1,962,405	2,112,435	-	2,865,985	-	2,865,985	753,550	36%
SERVICE CHARGES - INVEST EARNINGS	500,000	-	-	-	-	-	-	-	-%
OTHER REVENUE	3,847	-	-	-	-	-	-	-	-%
Total	**2,088,653**	**1,962,405**	**2,112,435**	**-**	**2,865,985**	**-**	**2,865,985**	**753,550**	**36%**
Expenses									
FIXED CHARGES	1,455,955	1,675,886	2,112,435	-	2,865,985	-	2,865,985	753,550	36%
Total	**1,455,955**	**1,675,886**	**2,112,435**	**-**	**2,865,985**	**-**	**2,865,985**	**753,550**	**36%**
Net Cost	**$ (632,698)**	**$ (286,519)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Unemployment Insurance Fund

This fund accounts for funds set aside for unemployment claims against Harnett County processed through the NC Department of Commerce Division of Employment Security.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	93,116	82,944	250,000	-	250,000	-	250,000	-	-%
Total	**93,116**	**82,944**	**250,000**	**-**	**250,000**	**-**	**250,000**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	49,732	-	250,000	-	250,000	-	250,000	-	-%
Total	**49,732**	**-**	**250,000**	**-**	**250,000**	**-**	**250,000**	**-**	**-%**
Net Cost	**$ (43,384)**	**$ (82,944)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Workers Compensation Insurance Fund

This fund is used to account for revenues and expenses of the county's self-insured workers compensation for County employees.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	543,552	602,119	850,000	-	850,000	-	850,000	-	-%
FUND BALANCE APPROPRIATED	-	-	25,000	-	25,000	-	25,000	-	-%
Total	**543,552**	**602,119**	**875,000**	**-**	**875,000**	**-**	**875,000**	**-**	**-%**
Expenses									
FIXED CHARGES	516,874	939,458	875,000	-	875,000	-	875,000	-	-%
Total	**516,874**	**939,458**	**875,000**	**-**	**875,000**	**-**	**875,000**	**-**	**-%**
Net Cost	**$ (26,678)**	**$ 337,339**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

OTHER FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted for particular purposes.

American Rescue Plan Funds

This fund accounts for the funds received by the Federal government to manage the effects of the COVID-19 pandemic.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED - FEDERAL	4,847,917	5,458,945	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	1,182,787	863,246	-	-	-	-	-	-	-%
Total	**6,030,704**	**6,322,191**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
Expenses									
CAPITAL OUTLAY	1,571,309	-	-	-	-	-	-	-	-%
INTERFUND / BUDGETARY	3,276,608	7,542,804	-	-	-	-	-	-	-%
Total	**4,847,917**	**7,542,804**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
Net Cost	**$ (1,182,787)**	**$ 1,220,613**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Asset Forfeiture Fund

This fund accounts for the revenues of assets seized as a result of criminal activity. These funds are forwarded to the County by the State for asset seizures that result from law enforcement efforts that the Harnett County Sheriff's Office participated in.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
OTHER REVENUE	579,883	116,520	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	828,050	185,000	185,000	-	185,000	(643,050)	(78%)
Total	**579,883**	**116,520**	**828,050**	**185,000**	**185,000**	**-**	**185,000**	**(643,050)**	**(78%)**
Expenses									
SUPPLIES & MATERIALS	-	-	115,000	20,000	20,000	-	20,000	(95,000)	(83%)
CURRENT SERVICES	-	-	6,000	5,000	5,000	-	5,000	(1,000)	(17%)
FIXED CHARGES	7,144	39,270	235,500	30,000	30,000	-	30,000	(205,500)	(87%)
CAPITAL OUTLAY	171,566	37,264	151,909	100,000	100,000	-	100,000	(51,909)	(34%)
NON-CAPITALIZED ASSETS	61,519	224,642	221,550	30,000	30,000	-	30,000	(191,550)	(86%)
INTERFUND / BUDGETARY	-	-	98,091	-	-	-	-	(98,091)	(100%)
Total	**240,229**	**301,176**	**828,050**	**185,000**	**185,000**	**-**	**185,000**	**(643,050)**	**(78%)**
Net Cost	**$ (339,654)**	**$ 184,656**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

The FY 2027 budget includes funding for uniforms, safety supplies, technology equipment, and software upgrades at the Sheriff's Office.

Automation Enhancement & Preservation Fund

This fund accounts for 10 percent of fees collected in the Register of Deeds Office. These funds are required by NC statutes to be set aside and used to finance expenditures to improve automation in the Register of Deeds Office.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED - STATE	-	4,714	-	-	-	-	-	-	-%
SERVICE CHARGES - DEPARTMENTAL	76,017	119,281	75,000	85,000	85,000	-	85,000	10,000	13%
SERVICE CHARGES - INVEST EARNINGS	163	189	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	175,166	17,200	17,200	-	17,200	(157,966)	(90%)
Total	**76,180**	**124,184**	**250,166**	**102,200**	**102,200**	**-**	**102,200**	**(147,966)**	**(59%)**
Expenses									
PROFESSIONAL SERVICES	-	9,477	112,090	-	-	-	-	(112,090)	(100%)
FIXED CHARGES	114,749	-	130,676	102,200	102,200	-	102,200	(28,476)	(22%)
NON-CAPITALIZED ASSETS	-	-	7,400	-	-	-	-	(7,400)	(100%)
Total	**114,749**	**9,477**	**250,166**	**102,200**	**102,200**	**-**	**102,200**	**(147,966)**	**(59%)**
Net Cost	**$ 38,569**	**$ (114,707)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Concealed Weapons Fund

This fund accounts for the proceeds of concealed weapon permits issued by the Harnett County Sheriff's Office. These funds are used by the Harnett County Sheriff for law enforcement activities.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	96,901	92,321	100,000	-	10,000	-	10,000	(90,000)	(90%)
Total	**96,901**	**92,321**	**100,000**	**-**	**10,000**	**-**	**10,000**	**(90,000)**	**(90%)**
Expenses									
CURRENT SERVICES	93,915	91,601	100,000	-	10,000	-	10,000	(90,000)	(90%)
Total	**93,915**	**91,601**	**100,000**	**-**	**10,000**	**-**	**10,000**	**(90,000)**	**(90%)**
Net Cost	**$ (2,986)**	**$ (720)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Emergency Response Planning Fund

This fund accounts for the expenditures and revenues related to the County's emergency response readiness for the Harris Nuclear Power Plant. Duke Energy provides an annual allocation for these activities.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
CONTRIBUTIONS AND DONATIONS	75,000	75,000	75,000	75,000	75,000	-	75,000	-	-%
FUND BALANCE APPROPRIATED	-	-	5,000	5,000	5,000	-	5,000	-	-%
Total	**75,000**	**75,000**	**80,000**	**80,000**	**80,000**	**-**	**80,000**	**-**	**-%**
Expenses									
SALARIES & BENEFITS	48,101	56,200	58,804	5,000	64,900	-	64,900	6,096	10%
SUPPLIES & MATERIALS	2,398	3,318	3,500	3,500	3,500	-	3,500	-	-%
CURRENT SERVICES	-	2,623	-	3,600	3,600	-	3,600	3,600	-%
FIXED CHARGES	16,146	15,500	15,700	8,000	8,000	-	8,000	(7,700)	(49%)
NON-CAPITALIZED ASSETS	557	5,084	1,996	-	-	-	-	(1,996)	(100%)
Total	**67,202**	**82,725**	**80,000**	**20,100**	**80,000**	**-**	**80,000**	**-**	**-%**
Net Cost	**$ (7,798)**	**$ 7,725**	**$ -**	**$ (59,900)**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Emergency Telephone Fund

This fund accounts for the surcharge billed to telephone customers, the proceeds of which are restricted to expenses related to dispatching emergency (911) calls.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
911 CHARGES	457,539	-	387,326	528,045	524,971	-	524,971	137,645	36%
SERVICE CHARGES - INVEST EARNINGS	-	3,600	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	18,058	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	72,892	-	-	-	-	(72,892)	(100%)
Total	**475,597**	**3,600**	**460,218**	**528,045**	**524,971**	**-**	**524,971**	**64,753**	**14%**
Expenses									
SUPPLIES & MATERIALS	5,031	1,608	10,500	10,000	10,000	-	10,000	(500)	(5%)
CURRENT SERVICES	126,526	165,612	101,730	132,288	129,214	-	129,214	27,484	27%
FIXED CHARGES	238,181	734,590	217,988	305,757	305,757	-	305,757	87,769	40%
CAPITAL OUTLAY	-	-	110,000	40,000	40,000	-	40,000	(70,000)	(64%)
NON-CAPITALIZED ASSETS	1,879	324,739	20,000	40,000	40,000	-	40,000	20,000	100%
Total	**371,617**	**1,226,549**	**460,218**	**528,045**	**524,971**	**-**	**524,971**	**64,753**	**14%**
Net Cost	**$ (103,980)**	**$ 1,222,949**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Fines & Forfeitures Fund

This trust fund accounts for the collection and payment of legally restricted fines and forfeitures to the Harnett County Board of Education.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
OTHER REVENUE	119,500	282,525	350,000	-	300,000	-	300,000	(50,000)	(14%)
Total	**119,500**	**282,525**	**350,000**	**-**	**300,000**	**-**	**300,000**	**(50,000)**	**(14%)**
Expenses									
CURRENT SERVICES	119,500	282,510	350,000	-	300,000	-	300,000	(50,000)	(14%)
Total	**119,500**	**282,510**	**350,000**	**-**	**300,000**	**-**	**300,000**	**(50,000)**	**(14%)**
Net Cost	**$ -**	**$ (15)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Housing Preservation Fund

This fund accounts for the collection and payment of funds awarded by the US Department of Housing and Urban Development to assist with general repairs and rehabilitation services for very-low to low-income homeowners.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED - FEDERAL	203	49,202	37,898	-	-	-	-	(37,898)	(100%)
Total	**203**	**49,202**	**37,898**	**-**	**-**	**-**	**-**	**(37,898)**	**(100%)**
Expenses									
PROFESSIONAL SERVICES	-	49,150	37,500	-	-	-	-	(37,500)	(100%)
CURRENT SERVICES	203	132	398	-	-	-	-	(398)	(100%)
Total	**203**	**49,282**	**37,898**	**-**	**-**	**-**	**-**	**(37,898)**	**(100%)**
Net Cost	$ -	$ 80	$ -	$ -	$ -	$ -	$ -	$ -	-%

Office of State Budget and Management (OSBM) Grant Fund

This fund accounts for restricted grant funding passed through various entities from the NC Office of State Budget and Management (OSBM).

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
RESTRICTED - STATE	1,218,338	310,573	4,393,568	-	-	-	-	(4,393,568)	(100%)
Total	**1,218,338**	**310,573**	**4,393,568**	**-**	**-**	**-**	**-**	**(4,393,568)**	**(100%)**
Expenses									
FIXED CHARGES	1,218,338	150,273	87,868	-	-	-	-	(87,868)	(100%)
CAPITAL OUTLAY	-	160,300	4,305,700	-	-	-	-	(4,305,700)	(100%)
Total	**1,218,338**	**310,573**	**4,393,568**	**-**	**-**	**-**	**-**	**(4,393,568)**	**(100%)**
Net Cost	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Opioid Settlement Fund

This fund accounts for the restricted funds related to the Opioid settlement. These funds are restricted for their intended purpose under the funding terms.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED - OTHER	1,748,390	977,513	322,550	-	253,576	-	253,576	(68,974)	(21%)
SERVICE CHARGES - INVEST EARNINGS	83,340	121,558	-	-	-	-	-	-	-%
Total	**1,831,730**	**1,099,071**	**322,550**	**-**	**253,576**	**-**	**253,576**	**(68,974)**	**(21%)**
Expenses									
SALARIES & BENEFITS	21,529	21,509	110,549	-	114,125	-	114,125	3,576	3%
PROFESSIONAL SERVICES	-	-	21,000	-	-	-	-	(21,000)	(100%)
SUPPLIES & MATERIALS	-	19,800	50,550	-	-	-	-	(50,550)	(100%)
CURRENT SERVICES	-	-	1,000	-	-	-	-	(1,000)	(100%)
FIXED CHARGES	-	35,000	139,451	-	139,451	-	139,451	-	-%
Total	**21,529**	**76,309**	**322,550**	**-**	**253,576**	**-**	**253,576**	**(68,974)**	**(21%)**
Net Cost	**$ (1,810,201)**	**$ (1,022,762)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Radio System Fund

This fund accounts for the revenues charged to towns and emergency response agencies for use of the County's emergency radio system. Funds are used to operate and maintain the radio system.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	378,216	349,122	382,524	375,076	375,076	-	375,076	(7,448)	(2%)
TRANSFERS FROM - GENERAL	-	1,500	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	26,523	51,625	51,625	-	51,625	25,102	95%
Total	**378,216**	**350,622**	**409,047**	**426,701**	**426,701**	**-**	**426,701**	**17,654**	**4%**
Expenses									
PROFESSIONAL SERVICES	5,300	2,250	30,000	20,000	20,000	-	20,000	(10,000)	(33%)
SUPPLIES & MATERIALS	-	19	3,500	3,500	3,500	-	3,500	-	-%
CURRENT SERVICES	128,699	86,590	180,100	141,725	141,725	-	141,725	(38,375)	(21%)
FIXED CHARGES	66,183	70,315	92,547	86,476	86,476	-	86,476	(6,071)	(7%)
CAPITAL OUTLAY	334,252	403,551	100,000	100,000	100,000	-	100,000	-	-%
NON-CAPITALIZED ASSETS	-	179,850	2,900	75,000	75,000	-	75,000	72,100	2486%
Total	**534,434**	**742,575**	**409,047**	**426,701**	**426,701**	**-**	**426,701**	**17,654**	**4%**
Net Cost	**$ 156,218**	**$ 391,953**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Sheriff's Execution Fund

This fund accounts for the execution revenue collected by the Sheriff's Office, which is restricted for law enforcement purposes.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	156,964	204,759	200,000	-	200,000	-	200,000	-	-%
Total	**156,964**	**204,759**	**200,000**	**-**	**200,000**	**-**	**200,000**	**-**	**-%**
Expenses									
CURRENT SERVICES	156,964	204,759	200,000	-	200,000	-	200,000	-	-%
Total	**156,964**	**204,759**	**200,000**	**-**	**200,000**	**-**	**200,000**	**-**	**-%**
Net Cost	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Revaluation Fund

By law, the county is required to set aside annually a portion of the cost of the reappraisal of real property required by state law. This fund accounts for the transfer from the General Fund and the expenses associated with the reappraisal. Funds required for FY 2027 will be transferred early, and amounts will be reflected in FY 2026 Revised Budget.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
SERVICE CHARGES - INVEST EARNINGS	-	1,000,000	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	751,523	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	951,523	-	800,000	-	800,000	(151,523)	(16%)
Total	**751,523**	**1,000,000**	**951,523**	**-**	**800,000**	**-**	**800,000**	**(151,523)**	**(16%)**
Expenses									
PROFESSIONAL SERVICES	368,691	1,176,764	951,523	-	800,000	-	800,000	(151,523)	(16%)
Total	**368,691**	**1,176,764**	**951,523**	**-**	**800,000**	**-**	**800,000**	**(151,523)**	**(16%)**
Net Cost	**$ (382,832)**	**$ 176,764**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Special Districts Fund

This fund accounts for the revenues of the County's 18 fire and rescue districts and one special school district.

Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/Dec
Revenues									
AD VALOREM TAXES - REAL	11,945,293	12,734,050	13,878,045	19,273,281	19,281,048	(309,592)	18,971,456	5,093,411	37%
AD VALOREM TAXES - MOTOR VEHICLE	1,539,561	1,822,126	3,743,819	2,029,240	2,030,059	(25,892)	2,004,167	(1,739,652)	(46%)
AVTAXES - REAL DELINQUENT	37,592	61,868	71,596	29,683	29,683	-	29,683	(41,913)	(59%)
NC SALES TAX SPECIAL DISTRICTS	3,735,259	4,098,338	4,335,242	4,274,716	4,274,716	-	4,274,716	(60,526)	(1%)
Total	**17,257,705**	**18,716,382**	**22,028,702**	**25,606,920**	**25,615,506**	**(335,484)**	**25,280,022**	**3,251,320**	**15%**
Expenses									
CONTRACTS & GRANTS	17,910,231	18,738,032	22,028,702	25,606,920	25,615,506	(335,484)	25,280,022	3,251,320	15%
Total	**17,910,231**	**18,738,032**	**22,028,702**	**25,606,920**	**25,615,506**	**(335,484)**	**25,280,022**	**3,251,320**	**15%**
Net Cost	**$ 652,526**	**$ 21,650**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

Expansion & Other Notes

The Board of Commissioners approved the tax rates listed below. The changes are detailed in the table below and approved changes are in red.

The justifications are as follows:

- Dunn/Averasboro requested a -1.5-cent tax decrease, and the Board approved a -1.5-cent tax decrease.
- West Area - the Board approved a 2.0-cent tax increase.

The Averasboro School District is approved at the same rate as current, 2 cents, which results in $576,294.

Special Districts Fund

District	FY 26 Rate	FY 27 Req Rate	FY 27 App Rate	Total Revenue FY 26 Rate Produces	Total Revenue FY 27 Rate Produces	Increase
Anderson Creek	0.110	0.110	0.110	2,593,602	2,593,602	-
Angier/Black River	0.085	0.085	0.085	2,781,850	2,781,850	-
Benhaven	0.120	0.120	0.120	2,312,207	2,312,207	-
Banner	0.120	0.120	0.120	176,268	176,268	-
Boone Trail	0.110	0.110	0.110	1,391,645	1,391,645	-
Buies Creek	0.1075	0.1075	0.1075	1,249,447	1,249,447	-
Cape Fear	0.144	0.144	0.144	1,969	1,969	-
Coats/Grove	0.110	0.110	0.110	1,349,202	1,349,202	-
Crains Creek	0.110	0.110	0.110	130,416	130,416	-
Cypress Pointe	0.095	0.095	0.095	112,874	112,874	-
Duke	0.105	0.105	0.105	693,409	693,409	-
Dunn/Averasboro	**0.110**	**0.095**	**0.095**	**3,033,641**	**2,682,856**	**(350,785)**
Flatbranch	0.130	0.130	0.130	958,575	958,575	-
Flatwoods	0.120	0.120	0.120	202,312	202,312	-
Godwin/Falcon	0.150	0.150	0.150	10,571	10,571	-
Northwest Harnett	0.080	0.080	0.080	2,219,303	2,219,303	-
Spout Springs	0.120	0.120	0.120	3,895,435	3,895,435	-
Summerville-Bunnlevel	0.110	0.110	0.110	1,746,397	1,746,397	-
West Area	**0.130**	**0.130**	**0.150**	**118,658**	**133,959**	**15,301**
West Johnston	0.120	0.120	0.120	61,431	61,431	-
Total Fire Districts				**25,039,212**	**24,703,728**	**(335,484)**
Averasboro School District	0.020	0.020	0.020	576,294	576,294	-

Veterans Treatment Court Fund

This fund accounts for the revenues and expenses of the treatment court for veterans.

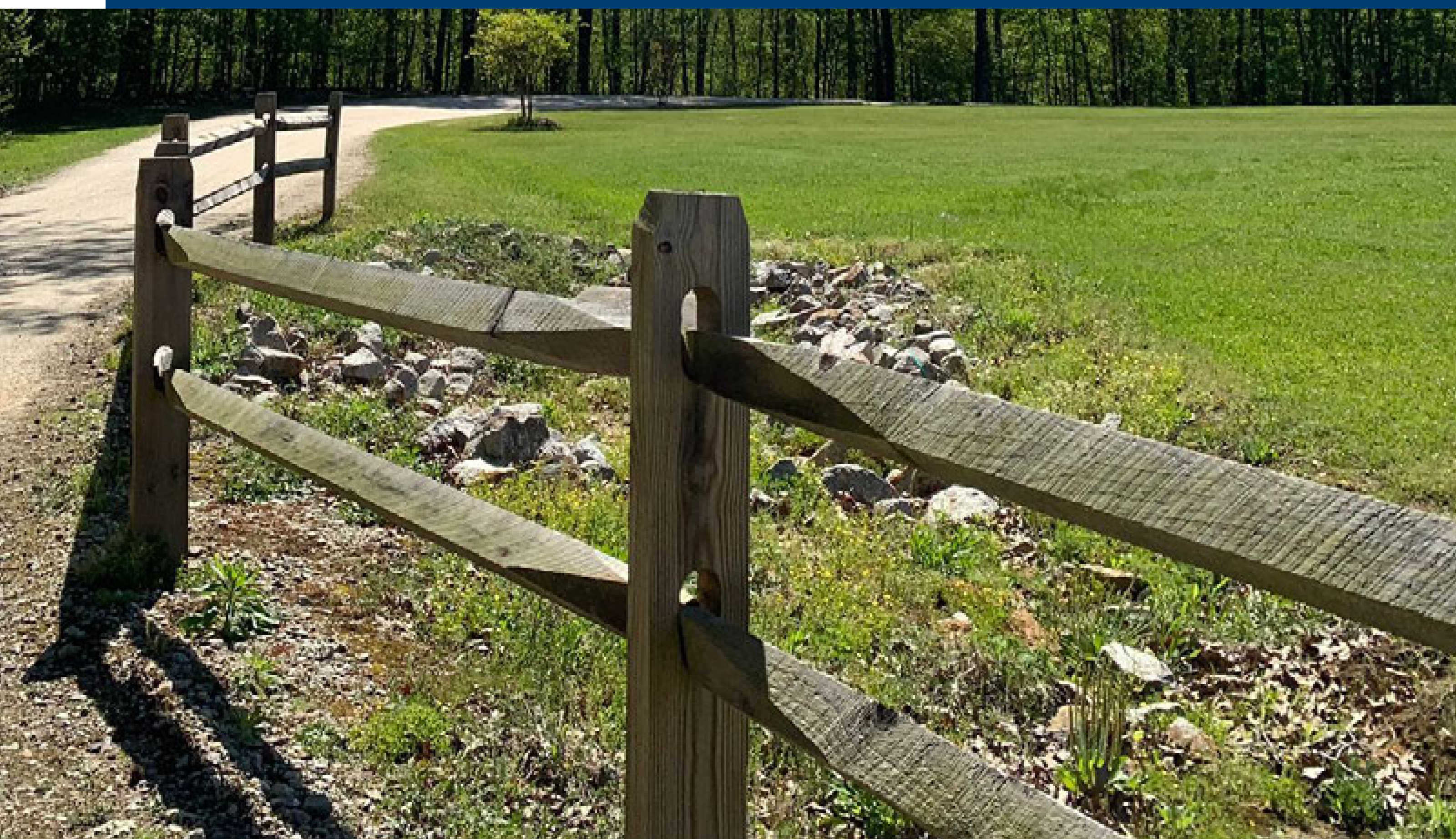
Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Approved Cont	FY 27 Approved Exp	FY 27 Total Approved	Approved Variance	Approved % Inc/ Dec
Revenues									
RESTRICTED - FEDERAL	116,052	391,110	1,218,888	-	287,121	-	287,121	(931,767)	(76%)
RESTRICTED - STATE	25,000	(21,933)	-	-	-	-	-	-	-%
CONTRIBUTIONS AND DONATIONS	15,571	40,735	25,240	-	-	-	-	(25,240)	(100%)
FUND BALANCE APPROPRIATED	-	-	73,907	-	-	-	-	(73,907)	(100%)
Total	**156,623**	**409,912**	**1,318,035**	**-**	**287,121**	**-**	**287,121**	**(1,030,914)**	**(78%)**
Expenses									
SALARIES & BENEFITS	7,964	8,265	56,196	-	4,000	-	4,000	(52,196)	(93%)
PROFESSIONAL SERVICES	308,647	384,088	922,593	-	133,574	-	133,574	(789,019)	(86%)
SUPPLIES & MATERIALS	6,030	21,722	80,326	-	15,000	-	15,000	(65,326)	(81%)
CURRENT SERVICES	37,344	45,195	288,930	-	134,547	-	134,547	(154,383)	(53%)
FIXED CHARGES	-	7,000	-	-	-	-	-	-	-%
CONTRACTS & GRANTS	-	10,894	-	-	-	-	-	-	-%
Total	**359,985**	**477,164**	**1,348,045**	**-**	**287,121**	**-**	**287,121**	**(1,060,924)**	**(79%)**
Net Cost	**$ 203,362**	**$ 67,252**	**$ 30,010**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (30,010)**	**(100%)**

Expansion & Other Notes

No county funding for Veterans Treatment Court is requested in FY 2027.

Glossary



Glossary

Account

A basic component of the accounting ledger used to classify financial transactions that are similar in terms of a given frame of reference, such as purpose, object or source.

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent

Ad Valorem Tax

Commonly referred to as property taxes, Ad Valorem taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Agency Fund

A fund that is a type of Fiduciary Fund. Agency Funds are custodial in nature, used to account for funds held by the County for individuals, private organizations, other governmental units and other funds.

Allocation

A part of a lump-sum appropriation granted by the Board of Commissioners, which is designated for expenditure by function for specific organizational units and/or for special purposes, activities or objects.

Amended Budget

A budget that includes authorized changes by the Board of Commissioners to the original adopted budget.

American Rescue Plan

The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan, is a 1.9 trillion economic stimulus bill passed by the Congress signed to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

Annual Budget

A budget covering a single fiscal year (e.g., July 1 - June 30).

Annual Comprehensive Financial Report

The official annual financial report of a county. This report summarizes and discloses the financial activity of a county and its component units for the fiscal year. The Finance Department produces this document.

Annualize

Taking changes that occurred mid-year and calculating their cost for a full year for the purpose of preparing an annual budget.

Amortization

(1) The gradual reduction of a debt by means of equal periodic payments sufficient to meet current interest and liquidate the debt at maturity. (2) The process of spreading the costs of an intangible asset over the expected useful life of the asset. (3) The deduction of capital expenses over a specific period of time. Similar to depreciation, it is a method of measuring the "consumption" of the value of long-term assets like equipment and buildings.

Appropriated Fund Balance

Amount of fund balance designated as revenue for a given fiscal year.

Appropriation

The amount of money earmarked for a projected expense legally authorized by the Board of Commissioners. Asset: Resources owned or held by a government that have monetary value.

Approved Budget

The budget document formally approved by the Board of Commissioners after the required public hearing and deliberations on the Recommended Budget. This document sets forth authorized expenditures and the means of financing those expenditures. The approved budget is also referred to as the adopted budget.

Assessed Valuation

The valuation set by the County for real estate and certain personal property as a basis for levying property taxes.

Assessment

The process of determining the value of real and personal property for taxation purposes.

Asset

A resource owned or held by a government which has monetary value.

Audit

The examination of some or all of the following items: documents, records, reports, systems of internal control, accounting procedures, and other evidence, for one or more of the following purposes: (a) determining the propriety, legality, and mathematical accuracy of proposed or completed transactions; (b) ascertaining whether all transactions have been recorded; and (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn therefrom in accordance with accepted accounting principles.

Authorized Positions

Employee positions that are authorized in the adopted budget to be filled during the year.

Balanced Budget

A budget in which planned revenues are equal to planned expenditures. All county budgets are required by the State of North Carolina to be balanced.

Benefits

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, retirement, and medical and life insurance plans.

Bond

A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Premium

Additional amount of money an investor is willing to pay for a bond due to its rate of return. The investor is willing to pay more than the par value of the bond because it has a higher yield.

Bond Rating

The level of credit risk as evaluated by a bond rating agency associated with the County's bond issue. A bond rating ranges from AAA, the highest possible, to D, or default. The higher the County's bond rating, the lower the interest rate to the County on projects financed with bonds.

Bond Refinancing

The payoff and re-issuance of bonds to obtain better interest rates and/or bond terms.

Budget

A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

Budget Calendar

The schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Document

A formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases – preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

Budget Manual

Instructions for each annual budget process to ensure the budget is prepared in a manner consistent with current county policies or restrictions that may be new to each budget year.

Budget Message

The County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget items, and the County's present and expected financial condition.

Budget Ordinance

The legal document adopted by the Board of Commissioners to estimate revenues, establish appropriations, and levy taxes for a unit of government for the coming year. It has the full force and effect of law within the County boundaries unless it conflicts with any higher form of law, such as a state statute or constitutional provision. It establishes the legal framework for the financial operations of the County for the current year.

Budgetary Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget.

Capital Assets

Land, buildings, machinery, furniture, fixtures and equipment that have a value of $20,000 or more and have a useful economic life of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Capital assets are also called fixed assets.

Capital Improvements

Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plan that is sometimes referred to as infrastructure. A capital improvement can also be a capital project.

Capital Improvements Plan (CIP)

A long range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay

The expenditures for land, building, machinery, furniture, fixtures and equipment that have a value of $20,000-$99,999 and have a useful economic life of more than one year.

Capital Project

Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life. These improvements have a cost of $100,000 or more and generally take longer than one fiscal year to complete.

Certificates of Participation (COPS)

A county obligation secured by relatively short-term leases on public facilities. Voter approval is not required.

Contingency

An appropriation to cover unanticipated events that may occur during the fiscal year. Transfers for this account must be approved by the Board of Commissioners.

Continuation Budget

Harnett County uses a continuation and expansion approach for budgeting. Continuation refers to the costs necessary to maintain current programs and services at their existing levels.

Contractual Services

Services rendered to a government by private firms, individuals or other governmental agencies.

Cost-of-living Adjustment (COLA)

An increase in salaries to offset the adverse effect of inflation on employees' compensation.

County Appropriation

Reflects general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental Revenues and Interest earnings.

Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Department

A basic organizational unit of government that is functionally unique in its delivery of services. The department may be subdivided into divisions or programs.

Depreciation

The expiration of service life of capital assets due to wear and tear, deterioration, inadequacy, or obsolescence.

Disbursement

The expenditure of money from an account.

Division

A functioning group of related activities within a department. The department's unique function is further delineated into smaller functioning units (divisions) that focus on delivery of specific services.

Enhanced 911 (E911)

Allows the citizens the ability to dial 911 in the event of an emergency. The system provides the caller's name, address, phone number and emergency responder information that is automatically displayed on a computer screen in the Emergency Communication Center.

Encumbrance

A financial commitment for services, contracts, or goods which have not, as yet, been delivered or performed.

Enterprise Fund

A fund that is a type of Proprietary Fund. An enterprise fund is established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Board of Commissioners is that the costs of providing services be fully or predominantly financed through user fees.

Expansion Budget

Harnett County uses a continuation and expansion approach for budgeting. Expansion refers to the costs of providing new or enhanced programs and services.

Expense

The amount of assets or services used during a period.

Expenses

The daily costs incurred in running and maintaining a business or governmental entity.

Expenditure

The payment of funds against appropriations that reduce cash balance. Expenditures are made for the purpose of acquiring an asset, service or settling a loss.

Fiduciary Fund

One of three fund classifications established by the GAAP standards. Fiduciary funds are used to account for assets held by a county in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds. Since, by state statutes, these funds are not subject to appropriation by the Board of Commissioners, these funds are not included in the annual budget ordinance or the budget document. However, these funds are reported in the Annual Comprehensive Financial Report. The Fiduciary Fund Classification includes two types: Agency and Trust Funds. See Trust Fund and Custodial Fund.

Fiscal Year (FY)

A 12-month period designated as the operating year for accounting and budgeting purposes in an organization. North Carolina State Statutes require local governments to begin the fiscal year on July 1 and end on June 30.

Fixed Assets

Land, buildings, machinery, furniture, fixtures, and equipment that have a value of $5,000 or more and have a useful economic life of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Fixed assets are also called Capital Assets. See Capital Assets.

Forecast

An estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full Faith and Credit

A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent Positions (FTE)

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be equivalent to .5 of a full-time position.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., Public Safety).

Fund

An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or to attain certain objectives in accordance with set laws or regulations.

Fund Accounting

A method of accounting and presentation whereby assets and liabilities are grouped by individual funds according to the purpose for which they are to be used. Generally used by government entities and not-for-profits.

Fund Balance

The excess of the assets of a fund over its liabilities. Cash and investments that are left over at the end of the fiscal year and may be appropriated to finance expenditures in the next fiscal year.

General Fund

The general fund is used to account for the financial activities of the general government not required to be accounted for in another account.

General Obligation Bond

This type of bond is backed by the full faith, credit, and taxing power of the government.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Goal

A statement of broad direction, purpose, or intent based on the needs of the community.

Governmental Funds

One of three fund classifications established by the GAAP standards. Governmental funds are used to account for most typical governmental functions, focusing on the acquisition, use, and balance of a local or state government's expendable financial resources and the related current liabilities. The accounting for governmental funds has a budget orientation using the current financial resources measurement focus and the modified accrual basis of accounting.

Grants

A contribution by a government or other organization to support a particular function.

Indirect Cost

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure

The physical assets of a government (e.g., water, sewer, public buildings and parks).

Installment Purchase Agreement

Contract under which the County gives the seller or other interest in the property to secure payment of the purchase price.

Interest

The cost of using money. The payment of interest is an expense to the County; the receipt of interest is revenue.

Interfund Transfers

The movement of money between funds of the same governmental entity.

Intergovernmental Revenue

Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Investments

Securities held for the production of income. All investments made by the County must be in accordance with North Carolina General Statute 159-30.

Key Performance Indicators (KPIs)

Defines data that documents how effectively or efficiently a department is achieving its key strategic objectives.

Lease Purchase Agreement

Contracted agreements that are termed leases but apply the lease amount to the purchase.

Line Items

Units of budgeted expense set up within each division used to classify expenditures by item or category and established the permissible level of expenditure for that item.

Local Government Commission (LGC)

Overseeing organization for local government finances within the North Carolina State Treasurer.

Long-term Debt

Debt with a maturity of more than one year after the date of issuance.

Major Funds

Represents the significant activities of the County and includes any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

Mandated Service

A legal requirement usually imposed by state or federal law. This term is used to refer to county services that are provided to comply with state or federal laws.

Modified Accrual

A budgetary accounting technique whereby revenues are recognized when they become measurable and available as net current assets to pay liabilities for the current period. Expenditures are recorded when the liability is actually incurred. In short, expenditures are recognized when encumbered and revenues are recognized when they are collected.

Net County Cost

The amount of general revenue that supports a particular function, department, or program. Net cost is calculated by subtracting offsetting revenues from expenditures. Net cost gives an indication of how much general revenue goes to support a budget area, department, or functional area.

Non-Departmental Accounts

Items of expenditure essential to the operation of county government that do not fall within the function of any department, or which provide for expenditures related to more than one department.

Non-Major Funds

Represent any fund that does not meet the requirements of a Major Fund.

Non-operating Revenues

Revenues that are generated from other sources (e.g., interest) and that are not directly related to service activities. Object - An expenditure classification, referring to the lowest and most detailed level of classification, such as, telephone expense, postage expense or departmental supplies.

Objective

Something to be accomplished in specific, well defined and measurable terms that is achievable within a specific time frame.

Obligations

Amounts that a government may be legally required to meet from its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget

A plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing these expenditures (revenues).

Operating Expenses

The cost for personnel, materials and equipment required for a department to function.

Operating Revenue

Funds that the government receives as income to pay for on-going operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A law set forth by a government authority, specifically, a county regulation or formal legislative enactment by the Board of Commissioners. It has the full force and effect of law within the County boundaries unless it is in conflict with any higher form of law, such as a state statute or constitutional provision. An ordinance has higher legal standing than a resolution.

Pay-As-You-Go Basis

A term used to describe a financial policy by which capital outlays or capital projects are financed from current revenues rather than through borrowing.

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Prior Year

The fiscal year immediately preceding the current year.

Program

A service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Property Tax

A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund

One of three fund classifications established by the GAAP standards. This fund is used to account for funds for county operations which are managed in a manner similar to private business. Unlike governmental funds, net income is determined in Proprietary Funds. The two types of Proprietary Funds are Enterprise and Internal Service Funds.

Purchase Order

A written authorization for a vendor to supply goods or services at a specified price over a specified time period. Acceptance of the purchase order constitutes a purchase contract and is legally binding on all parties.

Referendum

Presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve

An account designated for a portion of the fund balance to be used for a specific purpose.

Resolution

A formal decision of action or policy adopted by the County Board of Commissioners at a board meeting.

Revaluation

A process by which all county property values are reviewed to assure they are true value. True value is a monetary value that a buyer and seller would agree on without being compelled to buy or sell. Every county in North Carolina is required to reappraise its real property at least every eight years.

Revenue Bond

This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Revenue Neutral

The revenue neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. Each year after a general reappraisal of property, the Budget Officer is required to include in the budget, for comparison purposes, a statement of the revenue-neutral tax rate.

Revenues

Funds received as income to support the operations of government.

Salaries & Benefits

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Sales Tax

A tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.75 percent sales tax and allows counties to levy up to a 2.25 percent sales tax.

Special District

A unit of local government (other than a county or city) that is created for the performance of limited governmental functions and for the operation of a particular utility or public service enterprise.

Special Revenue Fund

A fund used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations or other governments, or for major capital projects) that are legally restricted to expenditure for specific purposes.

Tax Base

The total assessed value of real, personal and state appraised property within the County.

Tax Collection Rate

The percentage of the tax levy that is expected to be collected in a fiscal year. The budgeted collection rate cannot exceed the actual collection rate for the previous year.

Tax Levy

The resultant product when the tax rate per $100 is multiplied by the tax base and adjusted for the rate of collection.

Tax Rate

The amount of tax levied per $100 assessed valuation.

Tax Year

The calendar year in which tax bills are sent to property owners.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

Transfers In/Out

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Fund

One of the two types of Fiduciary Funds. Trust Fund amounts are held by the County in a trustee capacity when the amounts are designated for a particular purpose.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance

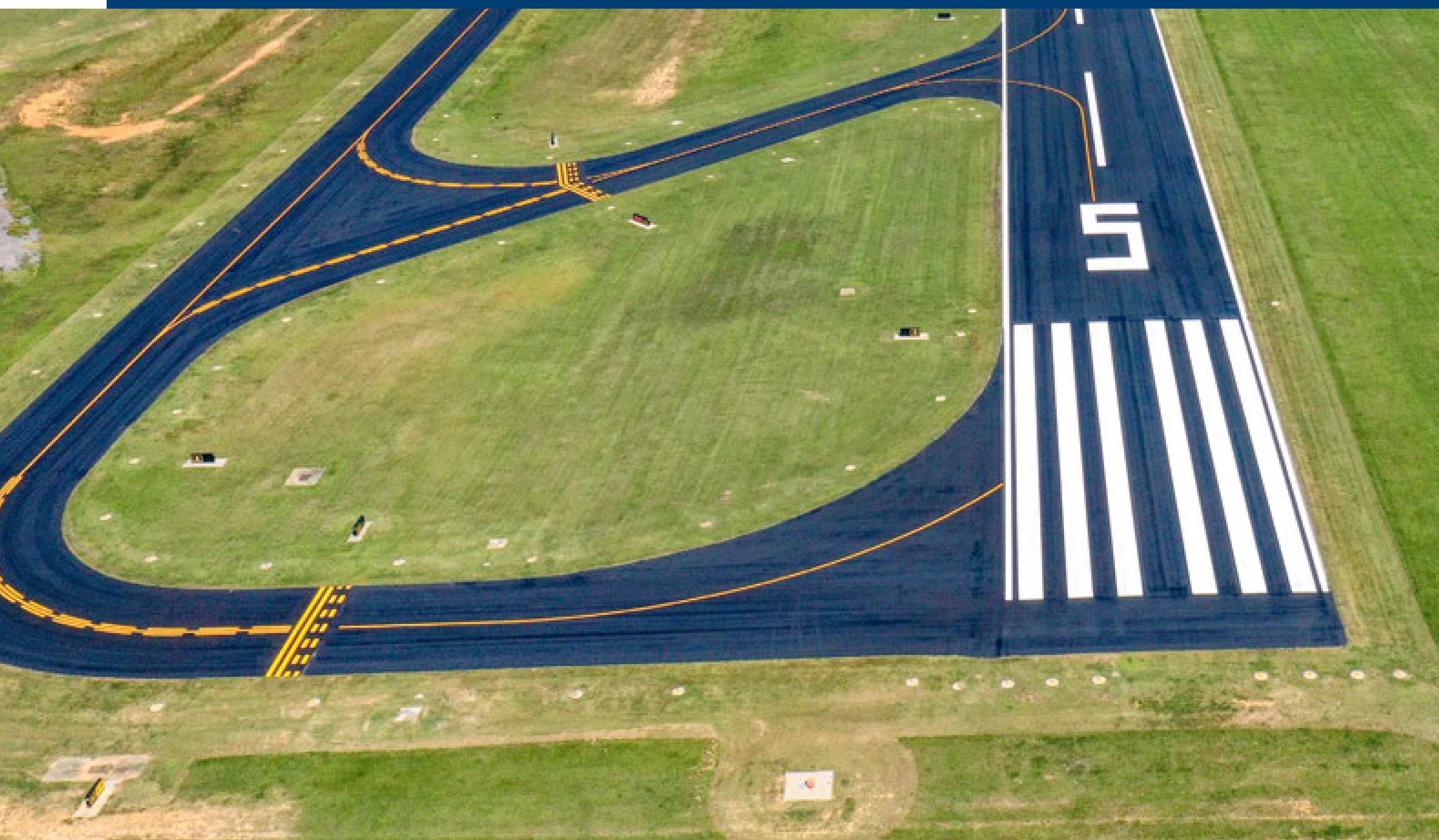
The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charge

The payment of a fee for direct receipt of a public service by the party who benefits from the service. This is also referred to as a service charge.

Harnett
COUNTY
NORTH CAROLINA

Appendices



Appendix 1

Harnett County Fiscal Year 2027 Budget Ordinance

Amended July 14, 2026

Budget Ordinance

Fiscal Year 2026-2027

BE IT ORDAINED by the Board of Commissioners of Harnett County, North Carolina, in accordance with G.S. 159-13 of the North Carolina General Statutes, that:

Section 1: Expenditures

The following expenditure amounts are hereby appropriated for the operation of the county government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the County:

Capital Reserve Funds

CAPITAL RESERVE - BOARD OF EDUCATION	2,421,528
CAPITAL RESERVE - LIBRARY	326,000
CAPITAL RESERVE - EMERGENCY SERVICES	2,671,124
CAPITAL RESERVE - FACILITIES MAINTENANCE	500,000
CAPITAL RESERVE - GENERAL GOVERNMENT	1,250,000
CAPITAL RESERVE - PARKS & RECREATION	671,821
CAPITAL RESERVE - SHERIFF	325,000
CAPITAL RESERVE - HARTS	220,740
CAPITAL RESERVE - SOLID WASTE POST CLOSURE	400,000
CAPITAL RESERVE - TRANSPORTATION	80,000
CAPITAL RESERVE - CCCC	3,296,162

Debt Service Funds

DEBT SERVICE - GENERAL GOVERNMENT	4,774,701
DEBT SERVICE - BOARD OF EDUCATION	27,725,571
DEBT SERVICE - HARNETT REGIONAL WATER	4,238,220
DEBT SERVICE - SOLID WASTE	124,875

Enterprise Funds

HARNETT REGIONAL WATER	
HRW ADMINISTRATION	9,983,998
WATER TREATMENT PLANT	12,543,204

WASTEWATER TREATMENT PLANT	5,207,643
SOUTH HARNETT WASTEWATER PLANT	4,875,003
WATER DISTRIBUTION	9,914,493
SEWER COLLECTIONS	6,954,849
RETIREE INSURANCE HRW	124,590
NON-DEPARTMENTAL	4,238,220
TOTAL HARNETT REGIONAL WATER	**53,842,000**
SOLID WASTE MANAGEMENT	**9,911,210**

General Fund

Culture & Recreation	
PARKS & RECREATION	2,395,310
MAIN LIBRARY	2,650,119
ANGIER BRANCH LIBRARY	379,241
BENHAVEN BRANCH LIBRARY	330,385
COATS BRANCH LIBRARY	298,646
DUNN BRANCH LIBRARY	464,066
ERWIN BRANCH LIBRARY	346,331
LIBRARY - BOOKMOBILE	224,786
CULTURAL & REC APPROP	150,000

Economic & Physical Development	
DEVELOPMENT SERVICES	1,649,468
INSPECTIONS	1,921,499
ECONOMIC DEVELOPMENT	1,088,774
COMMUNITY DEVELOPMENT	11,090
WIOA - ADMINISTRATION	697,919
COOPERATIVE EXTENSION	554,132
COOPERATIVE EXT SPECIAL PROG	65,000

Education	
BOARD OF EDUCATION	45,995,293
CCCC	2,553,156

Environmental Protection	
SOIL & WATER	451,307
FORESTRY PROGRAM	147,261
ENVIRONMENTAL PROT ALLOC	16,000

General Government	
GOVERNING BODY	646,625
ADMINISTRATION	1,723,250
FINANCE	2,434,140
RETIREE INSURANCE	1,017,819
TAX	2,699,346
LEGAL SERVICES	910,934
HUMAN RESOURCES	834,215
INSURANCE - PROPERTY & LIABILITY	1,878,997
BOARD OF ELECTIONS	1,148,189
CLERK OF COURT	114,200
REGISTER OF DEEDS	1,143,389
GENERAL SERVICES	335,533
FACILITIES MAINTENANCE	4,467,376
FACILITIES - PROJECTS	293,057
FLEET MAINTENANCE	1,166,803
INFORMATION TECHNOLOGY	2,272,412
GIS	1,151,345

Human Services	
HEALTH ADMINISTRATION	7,264,095
VITAL RECORDS	278
LABORATORY SERVICES	109,698
CHILD HEALTH	257,969
IMMUNIZATION ACTION PLAN	3,680
SCHOOL HEALTH NURSE	150,000
ADULT HEALTH SERVICE	156,746
SEXUALLY TRANSMITTED DISEASE	31,095
MATERNAL HEALTH	86,723
FAMILY PLANNING	112,263
TUBERCULOSIS PROGRAM	20,506
COMMUNICABLE DISEASES	2,015

TANF	16,703
HEALTH EDUCATION	16,886
CHILD FATALITY PREVENTION TEAM	4,871
HIV-STD COUNTY	3,571
HEALTH PROMOTION	4,197
HEALTHY COMMUNITIES	19,498
ITTS	8,502
MOBILE HEALTH PROGRAM	12,940
WIC - ADMINISTRATION	348
WIC - CLIENT SERVICES	163,396
WIC - NUTRITION EDUCATION	6,799
WIC - BREASTFEEDING	3,892
WIC - PEER BREASTFEEDING	1,390
CMARC	91,072
CMHRP	182,550
BIOTERRORISM	26,729
ENVIRONMENTAL SERVICES	133,695
HEALTH DEPARTMENT GRANTS	108,554
MENTAL HEALTH	814,000
SENIOR HEALTH SERVICE	1,911,697
DSS - ADMINISTRATION	3,843,571
DSS - FRAUD PREVENTION	492,031
DSS - ADULT SERVICES	1,647,092
DSS - WORKFIRST	496,516
DSS - ENERGY PROGRAMS	332,706
DSS - CHILD CARE SUBSIDY	474,970
DSS - CHILD PROTECTIVE SERVICES	2,973,772
DSS - FOSTER CARE	6,283,830
DSS - ADOPTION	549,896
DSS - CHILD SUPPORT	1,934,639
DSS - ADULT MEDICAID	3,498,392
DSS - FAMILY & CHILDRENS MEDICAID	3,162,460
DSS - MEDICAID TRANSPORTATION	211,648
DSS - FOOD STAMPS	2,661,294
VETERANS SERVICES	602,086
RESTITUTION	198,869

Non-Departmental	
CONTINGENCY	6,452,686
CAPITAL RESERVE FUND - GENERAL	500,000
CAPITAL RESERVE FUND - GREENWAYS	100,000
CAPITAL RESERVE FUND - PARKS & RECREATION	200,000
CAPITAL RESERVE FUND - SHERIFF	325,000
DEBT SERVICE FUND - GENERAL GOVERNMENT & BOARD OF EDUCATION	17,000,000
CAPITAL RESERVE FUND - HARNETT COUNTY SCHOOLS	2,421,528
Public Safety	
SHERIFF	20,600,856
CAMPBELL DEPUTIES	750,956
SCHOOL RESOURCE OFFICER	2,785,416
CHILD SUPPORT ENFORCEMENT	96,919
POLICE ATHLETIC LEAGUE	205,251
JAIL	8,988,007
EMERGENCY SERVICES	1,841,300
EMERGENCY MEDICAL SERVICE	13,797,232
RESCUE DISTRICTS	6,711,494
ANIMAL CONTROL	720,146
ANIMAL SHELTER	975,662
MEDICAL EXAMINER	230,000
COMMUNICATIONS	3,129,507
Transportation	
TRANSPORTATION	2,030,078
TRANSPORTATION - ADMIN	710,873
HARNETT REGIONAL JETPORT	1,573,445
General Fund Total	**219,863,899**

Internal Service Funds

DENTAL INSURANCE	655,000
EMPLOYEE CLINIC	276,351
FLEET REPLACEMENT	3,068,114
FLEXIBLE SPENDING ACCOUNT	400,000
HEALTH INSURANCE	18,868,564
INFORMATION TECHNOLOGY	4,221,070
RETIREE HEALTH INSURANCE	1,500,000
UNEMPLOYMENT INSURANCE	250,000
WORKERS COMPENSATION FUND	875,000
RISK MANAGEMENT FUND	2,865,985

Special Districts

The actual net proceeds from the property taxes levied within each district below and the sales tax collected on behalf of each district below shall constitute the appropriation. All net taxes including sales tax shall be distributed to the appropriate district, as estimated below:

District	Total Revenue FY 27 Rate Produces
Averasboro School	**576,294**
Fire Districts	
Anderson Creek	2,593,602
Angier	2,781,850
Benhaven	2,312,207
Benson	176,268
Boone Trail	1,391,645
Buies Creek	1,249,447
Cape Fear	1,969
Coats/Grove	1,349,202
Crains Creek	130,416
Cypress Pointe	112,874
Dunn	**2,682,856**
Duke	693,409
Flatbranch	958,575
Flatwoods	202,312
Godwin	10,571
Northwest Harnett	2,219,303
Spout Springs	3,895,435
Summerville	1,746,397
West Area	**133,959**
West Johnston	61,431
Total Fire Districts	**24,703,728**

Special Revenue Funds

ASSET FORFEITURES	185,000
AUTOMATION ENHANCEMENT & PRESERVATION	102,200
CONCEALED WEAPON PERMIT	10,000
DSS TRUST ACCOUNTS	1,000,000
EMERGENCY RESPONSE PLANNING	80,000
EMERGENCY TELEPHONE SYSTEM	524,971
FINES AND FORFEITURES	300,000
OPIOID SETTLEMENT	253,576
RADIO SYSTEM	426,701
REVALUATION SPECIAL REVENUE FUND	800,000
SHERIFF'S EXECUTION	200,000
SPECIAL DISTRICTS	25,280,022
VETERANS TREATMENT COURT SPECIAL REVENUE FUND	287,121

Section 2: Revenues

The following revenues are estimated to be available to fund the operations of the county government and are hereby approved for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the county.

Capital Reserve Funds

CAPITAL RESERVE - BOARD OF EDUCATION	
INTERFUND / BUDGETARY	2,421,528
TOTAL CAPITAL RESERVE - BOARD OF EDUCATION	**2,421,528**
CAPITAL RESERVE - EMERGENCY SERVICES	
INTERFUND / BUDGETARY	2,671,124
TOTAL CAPITAL RESERVE - EMERGENCY SERVICES	**2,671,124**
CAPITAL RESERVE - GENERAL GOVERNMENT	
INTERFUND / BUDGETARY	1,250,000
TOTAL CAPITAL RESERVE - GENERAL GOVERNMENT	**1,250,000**
CAPITAL RESERVE - FACILITIES MAINTENANCE	
INTERFUND / BUDGETARY	500,000
TOTAL CAPITAL RESERVE - FACILITIES MAINTENANCE	**500,000**
CAPITAL RESERVE - HARTS	
INTERFUND / BUDGETARY	220,740
TOTAL CAPITAL RESERVE - HARTS	**220,740**
CAPITAL RESERVE - LIBRARY	
RESTRICTED REVENUE	100,000
INTERFUND / BUDGETARY	226,000
TOTAL CAPITAL RESERVE - LIBRARY	**326,000**
CAPITAL RESERVE - PARKS & RECREATION	
INTERFUND / BUDGETARY	671,821
TOTAL CAPITAL RESERVE - PARKS & RECREATION	**671,821**
CAPITAL RESERVE - TRANSPORTATION	
INTERFUND / BUDGETARY	80,000
TOTAL CAPITAL RESERVE - TRANSPORTATION	**80,000**
CAPITAL RESERVE - SHERIFF	
INTERFUND / BUDGETARY	325,000

TOTAL CAPITAL RESERVE - SHERIFF	**325,000**
CAPITAL RESERVE - SOLID WASTE POST CLOSURE	
INTERFUND / BUDGETARY	400,000
TOTAL CAPITAL RESERVE - SOLID WASTE POST CLOSURE	**400,000**
CAPITAL RESERVE - ECONOMIC DEVELOPMENT	
CAPITAL RESERVE - CCCC	
INTERFUND / BUDGETARY	3,296,162
TOTAL CAPITAL RESERVE - CCCC	**3,296,162**
DEBT SERVICE - BOARD OF EDUCATION	
TAXES - SALES	10,782,107
INTERFUND / BUDGETARY	16,943,464
TOTAL DEBT SERVICE - BOARD OF EDUCATION	**27,725,571**
DEBT SERVICE - GENERAL GOVERNMENT	
INTERFUND / BUDGETARY	4,774,701
TOTAL DEBT SERVICE - GENERAL GOVERNMENT	**4,774,701**
DEBT SERVICE - HARNETT REGIONAL WATER	
INTERFUND / BUDGETARY	4,238,220
TOTAL DEBT SERVICE - HARNETT REGIONAL WATER	**4,238,220**
DEBT SERVICE - SOLID WASTE	
INTERFUND / BUDGETARY	124,875
TOTAL DEBT SERVICE - SOLID WASTE	**124,875**
HARNETT REGIONAL WATER	
SERVICE CHARGES	850,000
ENTERPRISE CHARGES	2,642,000
FACILITY FEES	49,825,000
MISCELLANEOUS REVENUE	525,000
TOTAL HARNETT REGIONAL WATER	**53,842,000**

SOLID WASTE MANAGEMENT	
INTERGOVERNMENTAL	375,000
ENTERPRISE CHARGES	4,014,000
SOLID WASTE MANAGEMENT	5,422,210
MISCELLANEOUS REVENUE	100,000
TOTAL SOLID WASTE MANAGEMENT	**9,911,210**
AD VALOREM TAXES - REAL	117,718,462
AD VALOREM TAXES - MOTOR VEHICLE	12,600,000
AVTAXES - REAL DELINQUENT	375,000
AD VALOREM TAXES - PENALTIES	325,000
ARTICLE 39 SALES TAX	12,630,000
ARTICLE 40 SALES TAX	9,800,000
ARTICLE 42 SALES TAX	5,200,000
ARTICLE 44 SALES TAX	7,335,000
EXCISE TAX	1,900,000
RESTRICTED - FEDERAL	15,723,727
FEDERAL MEDICAID	1,207,714
MEDICAID COST SETTLEMENT	366,900
RESTRICTED - STATE	2,600,554
RESTRICTED - LOCAL	53,000
MEDICAID HOLD HARMLESS	2,800,000
SERVICE CHARGES - DEPARTMENTAL	19,512,746
SERVICE CHARGES - INDIRECT COST	1,587,098
SERVICE CHARGES - CONCESSIONS	95,700
SERVICE CHARGES - INVEST EARNINGS	4,000,000
CONTRIBUTIONS AND DONATIONS	72,047
LEASE / RENT	174,386
OTHER REVENUE	1,020,889
FUND BALANCE APPROPRIATED	2,765,676
TOTAL General Fund	**219,863,899**
DENTAL INSURANCE	
SERVICE CHARGES	655,000
TOTAL DENTAL INSURANCE	**655,000**
EMPLOYEE CLINIC	
SERVICE CHARGES	276,351

TOTAL EMPLOYEE CLINIC	**276,351**
FLEET REPLACEMENT	
SERVICE CHARGES	980,420
MISCELLANEOUS INCOME	12,000
INTERFUND / BUDGETARY	2,075,694
TOTAL FLEET REPLACEMENT	**3,068,114**
FLEXIBLE SPENDING ACCOUNT	
SERVICE CHARGES	400,000
TOTAL FLEXIBLE SPENDING ACCOUNT	**400,000**
HEALTH INSURANCE	
SERVICE CHARGES	14,368,564
MISCELLANEOUS INCOME	4,500,000
TOTAL HEALTH INSURANCE	**18,868,564**
INFORMATION TECHNOLOGY	
SERVICE CHARGES	166,000
MISCELLANEOUS INCOME	4,055,070
TOTAL INFORMATION TECHNOLOGY	**4,221,070**
RETIREE HEALTH INSURANCE	
SERVICE CHARGES	1,500,000
TOTAL RETIREE HEALTH INSURANCE	**1,500,000**
UNEMPLOYMENT INSURANCE	
SERVICE CHARGES	250,000
TOTAL UNEMPLOYMENT INSURANCE	**250,000**
WORKERS COMPENSATION FUND	
SERVICE CHARGES	850,000
INTERFUND / BUDGETARY	25,000
TOTAL WORKERS COMPENSATION FUND	**875,000**
RISK MANAGEMENT FUND	
SERVICE CHARGES	2,865,985
TOTAL RISK MANAGEMENT FUND	**2,865,985**
ASSET FORFEITURES	
INTERFUND / BUDGETARY	185,000

TOTAL ASSET FORFEITURES	**185,000**
AUTOMATION ENHANCEMENT & PRESERVATION	
SERVICE CHARGES	85,000
INTERFUND / BUDGETARY	17,200
TOTAL AUTOMATION ENHANCEMENT & PRESERVATION	**102,200**
CONCEALED WEAPON PERMIT	
SERVICE CHARGES	10,000
TOTAL CONCEALED WEAPON PERMIT	**10,000**
EMERGENCY RESPONSE PLANNING	
MISCELLANEOUS INCOME	75,000
INTERFUND / BUDGETARY	5,000
TOTAL EMERGENCY RESPONSE PLANNING	**80,000**
EMERGENCY TELEPHONE SYSTEM	
TAXES - OTHER	524,971
TOTAL EMERGENCY TELEPHONE SYSTEM	**524,971**
FINES AND FORFEITURES	
MISCELLANEOUS INCOME	300,000
TOTAL FINES AND FORFEITURES	**300,000**
RESTRICTED REVENUE	253,576
TOTAL OPIOID SETTLEMENT	**253,576**
RADIO SYSTEM	
SERVICE CHARGES	375,076
INTERFUND / BUDGETARY	51,625
TOTAL RADIO SYSTEM	**426,701**
REVALUATION SPECIAL REVENUE FUND	
INTERFUND / BUDGETARY	800,000
TOTAL REVALUATION SPECIAL REVENUE FUND	**800,000**
SHERIFF'S EXECUTION	
SERVICE CHARGES	200,000
TOTAL SHERIFF'S EXECUTION	**200,000**
SPECIAL DISTRICTS	
TAXES - AD VALOREM	21,005,306

MISCELLANEOUS INCOME	4,274,716
TOTAL SPECIAL DISTRICTS	**25,280,022**
VETERANS TREATMENT COURT SPECIAL REVENUE FUND	
RESTRICTED REVENUE	287,121
TOTAL VETERANS TREATMENT COURT SPECIAL REVENUE FUND	**287,121**
COMMUNITY DEVELOPMENT	
DSS TRUST ACCOUNTS	
MISCELLANEOUS INCOME	1,000,000
TOTAL DSS TRUST ACCOUNTS	**1,000,000**

Section 3: Board of Commissioners Compensation

The following is the salary schedule for the Harnett County Board of Commissioners for the fiscal year beginning July 1, 2026, and ending June 30, 2027, as in accordance with G.S. 153A-28 and G.S. 153A-92:

Chairman	$	16,500	per year	+$ 610	per month (Travel)
Vice Chairman	$	15,570	per year	+$ 610	per month (Travel)
Commissioner	$	15,000	per year	+$ 610	per month (Travel)

Section 4: Tax Levies

General Fund

There is hereby levied a tax at the rate of sixty-three cents (.63) per one hundred dollars ($100) valuation of property listed as of January 1, 2026, for the purpose of raising revenue listed as Tax - Ad Valorem Tax in the Harnett County General fund in Section 2 of this ordinance. The rate of tax, for the purpose of taxation, is based upon an estimated total valuation of real and personal property of $18,813,401,309, motor vehicles of $2,024,315,809 together with anticipated delinquent collections of $375,000 and penalties of $325,000, should generate a total Tax-Ad Valorem of at least $131,018,462. FY 2026-2027 estimates for real and personal property and for motor vehicle values are based on a property tax collection percentage of 99.32%, which is the collection percentage for the fiscal year ending June 30, 2025.

Special Averasboro School District Tax Levy

There is hereby levied a tax at the rate of two cents (.02) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, located within the Special Averasboro School District for the raising of revenue for said Special School District. This rate of tax, for the purpose of taxation, is based upon an estimated total valuation of property of $2,377,274,686 and an estimated collection rate of 99.32% and, together with anticipated delinquent collections, should generate a total Tax-Ad Valorem of at least $576,294.

Special Fire District Tax Levies

There is hereby levied the following tax rates per hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, located within the Special Districts indicated below for the purpose of providing revenue for said Districts.

District	FY 27 Rate
Anderson Creek	0.110
Angier/Black River	0.085
Benhaven	0.120
Banner	0.120
Boone Trail	0.110
Buies Creek	0.1075
Cape Fear	0.144
Coats/Grove	0.110
Crains Creek	0.110
Cypress Pointe	0.095
Duke	0.105
Dunn/Averasboro	0.095
Flatbranch	0.130
Flatwoods	0.120
Godwin/Falcon	0.150
Northwest Harnett	0.080
Spout Springs	0.120
Summerville-Bunnlevel	0.110
West Area	0.150
West Johnston	0.120

The Tax Administrator of Harnett County is hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Harnett County Tax Department in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Harnett, and this order shall be a full and sufficient authority to direct, require, and enable the Tax Administrator to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with the law.

Section 5: Board of Education

The following categories of funding are provided for the FY 2026-2027 budget year to meet the needs of the Harnett County Board of Education as detailed in the Harnett County Schools FY 2026-2027 Budget Request dated April 23, 2026.

A. Current Expense:

On July 1, 2016, Harnett County adopted a funding formula to serve as a basis for providing current expense dollars to the Harnett County Schools. This formula is based upon information provided by the NC Department of Public Instruction (NCDPI) for student count (2nd month ADM) and the Three-Year Average of Appropriations provided by the County to the Schools. A more detailed discussion of this policy can be found in the Harnett County Fiscal Policy.

Funding Formula Allocation

NCDPI student count (June 17, 2026)	19,682	
Three-year Average Appropriations	1,516	(June 17, 2026)
Base Funding, per fiscal policy	29,838,502	
Plus, student count for charter schools 2508.00	3,802,203	
Total funding, per fiscal policy	$ 33,640,706	

For the Fiscal Year Budget, the County will provide funding as follows:

Fiscal Year 2026 Allocation	$ 39,995,293
Fiscal Year 2027 Current Expansion Request funding	6,000,000
Total Budgeted Appropriation	$ 45,995,293

The total appropriation budgeted for Fiscal Year 2027 will provide a per pupil funding of $2,072.79.

Supplemental taxes for the Special Averasboro School District, as outlined in Section 3 of this document, are not included in this current expense funding formula.

B. Capital Outlay:

On July 1, 2016, Harnett County adopted a funding formula for capital and capital maintenance to provide an appropriation based on an amount equal to 65% of the prior fiscal year ADM Lottery proceeds with the remaining 35% set aside for future land purchase or debt payments. On March 31, 2021, Harnett County Schools was awarded a Needs-Based Capital Grant which results in the forfeiture of lottery proceeds for five years. In order to not penalize the Board of Education for the forfeiture of lottery proceeds, the Board of Commissioners has agreed to fund the capital and capital maintenance needs in the amount of $1,021,528.

C. Capital Improvements: In accordance with the approved FY 2027-2033 Capital Improvements Program (CIP), $1,400,000 is hereby appropriated for school maintenance needs described in the CIP.

D. School Debt: Funds to continue to retire the debt for our public schools have been included. The amounts are as follows:

2020 Limited Obligation Refunding Bonds		
Interest		358,525
Principal		3,735,000
2012B Qualified School Construction Bonds		
Interest		1,365,196
Principal		1,222,538
2016 Qualified School Construction Bonds		
2017 GO Bonds - Schools (Benhaven Elementary)		
Interest		556,813
Principal		1,475,000
2020 GO Bonds for Erwin Elementary School		
Interest		627,344
Principal		1,375,000
2021 GO Bonds for NW Harnett Elementary School		
Interest		1,085,750
Principal		2,150,000
2025 Limited Obligation Bonds for Flatwoods Middle School		
Interest		3,731,407
Principal		4,030,000
Total School Debt Payments	**$**	**21,712,573**

E. Board of Education member compensation: In accordance with G.S. 115C-38 and G.S. 153A-92, the following maximum compensation levels for the Harnett County Board of Education are established for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Chairman	$	16,500	per year	+$ 610	per month (Travel)
Vice Chairman	$	15,570	per year	+$ 610	per month (Travel)
Member	$	15,000	per year	+$ 610	per month (Travel)

Section 6: Economic Development

Section 1 of this document includes funding for the following economic development purposes:

Personnel	628,700
Professional Consultants	188,840
Marketing/Advertising/Incentives	88,350
Impositions	28,000
Operations	56,190
Professional Dues	98,694
Total Economic Development	**1,088,774**

All of these funds will be used to promote development and infrastructure improvements in Harnett County.

Section 7: Periodic Financial Reports

The Finance Officer shall provide expense and revenue reports to the Board of Commissioners in a manner, format, and time agreed to by both parties.

The Finance Officer shall make available to each Department Director, or their designee, access to that director's accounting data maintained on the County's computerized financial management system. The level of access and the ability to manipulate said data shall be determined at the sole discretion of the Finance Officer but shall be no less restrictive than the ability to view such data and generate reports of the same.

Section 8: Rates & Fees

The Board of Commissioners hereby declares that all rates and fees set forth in Attachment A: Rate & Fee Schedule are in effect during Fiscal Year 2026-2027 and that the County has the authority to charge said rates and fees as set forth in Attachment A until rescinded or modified. The following fees have been added, rescinded, or modified from FY 2025-2026 and are already reflected in Attachment A:

Department	New, Increase or Decrease	Fee Name	Current Fee Amount	Proposed Fee Amount	Units
General Fund					
Animal Services - Shelter	Increase	Altered dog adoption fee	$95.00	$150.00	150
Animal Services - Shelter	Increase	Altered cat adoption fee	$55.00	$85.00	300
Animal Services - Shelter	Increase	Canine adoption fee	$55.00	$60.00	100
Animal Services - Shelter	Increase	Feline adoption fee	$45.00	$50.00	200
Animal Services - Shelter	Increase	Large livestock adoption fee	$100.00	$105.00	6
Animal Services - Shelter	Increase	Small livestock adoption fee	$25.00	$30.00	12
Animal Services - Shelter	Increase	Poultry/fowl adoption fee	$5.00	$10.00	25
Animal Services - Shelter	Increase	Animal pick-up (if animal is reclaimed)	$30.00	$50.00	85
Animal Services - Shelter	Increase	Animal boarding per day (if animal is reclaimed)	$20.00	$30.00	85
Animal Services - Shelter	Increase	Bite dog quarantine (if animal is picked-up)	$230.00	$360.00	20
Animal Services - Shelter	Increase	Bite dog quarantine (if animal is brought in)	$200.00	$310.00	11
Development Services	Increase	Site Plan, Neighborhood	$250.00	$300.00	per site plan
Development Services	Increase	Site Plan, Community	$400.00	$450.00	per site plan
Development Services	New	Stormwater and Erosion Control Inspection	$0.00	$100.00	per site plan
Development Services - Building Inspections	Remove	Commercial Mechanical - Up to 2 commercial unit replacement (includes electrical)	$90.00		
Development Services - Building Inspections	Remove	Residential Mechanical - More than 2 commercial units (includes electrical)	$110.00		
Development Services - Building Inspections	New	Commercial Unit Replacement (includes electrical)		$110 for first unit / $55 for each additional unit	per unit
Development Services - Building Inspections	New	Residential Unit Replacement (includes electrical)		$110 for first unit / $55 for each additional unit	per unit
Emergency Medical Services	Increase	BLS Non-Emergency	$393.80	$899.08	
Emergency Medical Services	Increase	BLS Emergency	$630.07	$1,438.52	
Emergency Medical Services	Increase	ALS 1 Non-Emergency	$472.55	$1,078.90	
Emergency Medical Services	Increase	ALS 1 Emergency	$748.21	$1,708.23	
Emergency Medical Services	Increase	ALS 2 Emergency	$1,082.94	$2,472.44	
Emergency Medical Services	Increase	Loaded Patient Mileage	$13.33	$30.32	
Emergency Medical Services	Increase	Specialty Care	$1,279.82	$2,921.98	
Harnett Regional Jetport	Increase	Fuel – AVGAS - Self service	0.50 above county cost	0.55 above county cost	per gallon
Harnett Regional Jetport	Increase	Fuel – AVGAS - Full service	0.80 above county cost	0.85 above county cost	per gallon

Department	New, Increase or Decrease	Fee Name	Current Fee Amount	Proposed Fee Amount	Units
General Fund					
Harnett Regional Jetport	Increase	Fuel - Jet A	1.55 above county cost	1.65 above county cost	per gallon
Harnett Regional Jetport	Increase	After hours call out service fee, per trip	$100 - flat rate	$100.00	per hour
Health	Correction	Plan Review - Mobile Food Units & Push Carts	$250.00	$250.00	
Health	Correction	Temporary Food Event	$75.00	$75.00	
Health	Correction	Limited Food Permit (Band/Athletic Concessions)	$75.00	$75.00	
Health	Correction	Well Water Analysis-Pesticide	$100.00	$100.00	
Health	Correction	Well Water Analysis-Petroleum	$100.00	$100.00	
Health	Increase	Fluad QIV 65+	$130.25	$130.25	
Health	Increase	Flucelvan QIV CHG	$81.59	$81.59	
Health	Increase	Fluzone QIV CHG	$55.31	$55.31	
Health	Remove	Hepatitis B Vaccine (High Risk)			
Health	Increase	Shingrix (only patients 50-64)	$221.00	$280.00	
Health	Remove	Telehealth Originating Site Facility Fee			
Health	Remove	Cholesterol Test			
Register of Deeds	Increase	Xerox copies	$0.10	$0.25	per page
Register of Deeds	Increase	Uncertified map copies	$0.50	$1.00	per page
Register of Deeds	New	Passport Acceptance Fee	$0.00	$35.00	per application
Register of Deeds	New	Passport Photo Fee	$0.00	$15.00	per photo
Sheriff's Office	New	Civil Process Mail	$0.00	$3.00	per mailing
Harnett Regional Water Fund					
Harnett Regional Water	Correction	Deposits, Owner, Water approved	$25.00	$0.00	
Harnett Regional Water	Correction	Deposits, Owner, Sewer approved	$25.00	$0.00	

Section 9: Authorized Positions

The Board of Commissioners has authorized the following number of full-time positions budgeted by function/department.

	FY 2025	FY 2026	FY 2027
General Government	110.00	115.00	116.00
Public Safety:			
Sheriff	238.00	242.00	242.00
Emergency Service	9.50	10.50	10.50
Emergency Medical Services	86.00	86.00	86.00
Emergency Communications	27.00	27.00	27.00
Animal Services	12.00	13.00	16.00
Transportation	23.00	24.00	25.00
Environment Safety	4.00	4.00	4.00
Economic & Physical Development	29.00	29.00	30.00
Human Services:			
Health	61.30	61.30	62.30
Social Services	219.00	223.00	227.00
Human Services (all others)	16.70	16.70	16.70
Cultural & Recreational	41.00	44.00	48.00
Workforce Development	4.00	5.00	5.00
Emergency Response Planning Grant	0.50	0.50	0.50
Harnett Regional Water	119.00	124.00	130.00
Solid Waste	19.00	21.00	21.00
Employee Clinic	1.00	1.00	1.00
Total Positions Budgeted	**1,020.00**	**1,047.00**	**1,068.00**

Section 10: Personnel and Compensation

The Board of Commissioners has authorized the Fiscal Year 2026-2027 Budget to include:

A. Funding is included in the previously listed sections for the Employee Performance Pay Plan in the amount of 1.5%, market adjustment in the amount of 2.0%, and a Cost-of-Living Adjustment (COLA) in the amount of 3.0% and is to be administered in accordance with the Harnett County Personnel Ordinance.

B. A County contribution of 5% of sworn law enforcement officers' salary into the State supplemental 401K plan, regardless of employee contribution, as required by G.S. 143-166.50(e).

C. A County contribution of 3% of general employees' (non-sworn law enforcement officers') salary into the State supplemental 401K plan, regardless of employee contribution.

D. The County shall pay the individual cost of medical and dental insurance of all regular full-time active employees. The monthly rates for full-time active employees are posted in the Rate & Fee Schedule.

E. Vision insurance is available for eligible full-time employees to purchase as an elected deduction. The County does not participate in the cost of this insurance for the employee. The monthly rate for full-time active employees is posted in the Rate & Fee Schedule.

F. The County will transfer $15.00 per full-time employee per month to the Employee Clinic Internal Service Fund to fund the employee health clinic. The County will provide the service for all full and part-time employees and their dependents. Those retirees who are covered by the County health insurance plan may also utilize the clinic. The employees will not be required to use leave while receiving treatment at the clinic nor pay a co-pay for services received.

G. The County will transfer $10.00 per full-time employee per month to the OPEB Trust Fund to fund the OPEB Trust. Additionally, the County will transfer $10.00 per sworn law enforcement employee per month to the LEOSSA Trust Fund to fund the LEOSSA Trust. These funds will be placed into a special fund to be invested with the State Treasurer to accumulate for use in paying future benefits owed to qualifying employees who separate from the County's employment.

H. Requests for new positions, salary adjustments, position reclassifications, transfers and/or department reorganizations will only be considered by management as part of the annual budget process. Should the need arise to address one or more of these items during the course of the fiscal year, the department will present their request to the County Manager who may address the matter based on his/her level of discretion granted in the Personnel Ordinance. All requests for new positions will be required to be presented to the full Board of County Commissioners at a regularly scheduled work session to obtain their approval at the following regular meeting.

Section 11: Salary Grade Table

The Board of Commissioners hereby adopts the Fiscal Year 2026-2027 Salary and Grade Table as set forth in Attachment B to be effective July 16, 2026. Staff is hereby authorized to make modifications and adjust any and all pay ranges, accordingly, to maintain the integrity of the table going forward.

Section 12: Reduction in State and Federal Funding

It will be the general policy of this Board that it will not absorb any reduction in State and Federal funds; however, the Board, in its discretion, may amend the budget ordinance to appropriate additional funds to compensate for the reduction in State and Federal funds so long as the ordinance, as amended, satisfies the requirements of G.S. 159-8 and 159-13. If the Board does not appropriate additional funds, the agency shall reduce personnel or program expenditures to stay within the authorized County appropriation.

The policy is extended to any agency that is funded by the County and receives State or Federal funds. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to distribute this policy to each of the agencies that may be involved.

Section 13: Fiscal Control Act

A. The County Manager and the Finance Officer are hereby directed to make any changes in the budget or fiscal practices that are required by the Local Government Budget and Fiscal Control Act. This shall extend to permitted consolidation of funds and "Single Tax Levies" permitted in the Fiscal Control Act. Any changes made by this authorization shall be reported to the Board of Commissioners for their approval. The known changes that follow shall in no way be a limitation to the County Manager and Finance Officer in complying with said Act.

B. As provided by G.S. 159-25(b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures of the County Manager or the Chairman of the Board of Commissioners and the Finance Officer following proof or warrant, shall be the authorized signatures of the County.

C. Department directors may request the transfer of line-item appropriations between cost centers under their jurisdiction. Transfers made from salary and wage accounts shall not result in the increase of salary obligations. Transfers into capital outlay lines shall not result in the purchase of additional capital items not previously approved by the Board of Commissioners. The County Manager, as the budget officer, is hereby authorized to approve such transfers. All budget transfers as referenced herein will be reported at the next regular meeting of the Board of Commissioners as in accordance with G.S. 159-15.

D. The Harnett County Board of Commissioners established a capitalization threshold of $20,000 for equipment and vehicles, $100,000 for renovations/improvements and $250,000 for new construction.

E. The County Manager, who serves as the Budget Officer, is hereby directed to administer the budget within the following legal parameters and the guidelines contained within the Fiscal Policy, adopted by the Harnett County Board of Commissioners on June 30, 2026, and incorporated by reference. A copy is attached as Attachment C.

   1. Transfer funds within a department without limitation.
   2. Transfer amounts of up to $5,000 between departments of the same fund with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners.
   3. Employ temporary help from time to time to meet the needs of county departments.

4. Transfer amounts of up to $50,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners. Greater amounts can be made available upon the agreement of the Board of Commissioners.
5. Execute contracts provided that funds for the contract have been approved as part of the annual budget and the contract does not exceed the funds appropriated, the contract's term does not exceed three years, does not automatically renew beyond three years, and all applicable state laws and county policies regarding purchasing are followed, and the contract does not exceed $250,000.
6. Execute on behalf of the Board of Commissioners any other contract, change order, purchase order or other instrument incurring any obligation which is specifically approved by the Board of Commissioners.
7. Authorize payment in an amount not to exceed $5,000 in settlement of any liability claims against the County or against any of its officers or employees.

F. Other changes in this budget will be made by amendment only. Transfers between funds require the specific approval of the Board of Commissioners. Appropriation from contingency in a capital project fund can be made following previously adopted Best Management Practices as listed in Attachment D.

Section 14: Capital Improvement Plans

General Government and Solid Waste Capital Improvements Plan

The General Government and Solid Waste Capital Improvements Plan was adopted on January 5, 2026, and is available in the Office of the Clerk to the Board of Commissioners and the county's website. The CIP Summary is included in the FY 2026-2027 Approved Budget Document. The plan is acknowledged as being a working tool developed by County staff to give guidance toward the County's general government infrastructure development and capital needs. The amounts listed for fiscal year 2026-2027 are approved as part of this budget ordinance.

Harnett Regional Water Capital Improvements Plan

The Harnett Regional Water Department Capital Improvement Plan was adopted on June 30, 2026 and is available in the Office of the Clerk to the Board of Commissioners and is included in the FY 2026-2027 Approved Budget Document. The plan is acknowledged as being a working tool developed by County staff to give guidance toward the County's water and sewer infrastructure development and capital needs. The amounts listed for fiscal year 2026-2027 are approved as part of this budget ordinance.

Section 15: Harnett Regional Water - Water and Sewer Ordinance

The Harnett Regional Water Department Ordinance is included for reference in Attachment F, and hereby remains in effect for the budget year 2026-2027.

Section 16: Compliance with Reserve Policy (Amended)

The amended approved Fiscal Year 2027 budget includes an appropriation of $2,765,676 from fund balance. The development of the FY 2027 budget initially presented significant structural challenges due to state legislation. Senate Bill 889 had established a reappraisal moratorium requiring counties that completed a scheduled property reappraisal to continue using their last approved schedule of values. As one of nine counties participating in a reappraisal cycle, Harnett County completed its reappraisal this year. However, under that initial bill, the County was restricted to using its 2022 Schedule of Values for FY 2027.

The legislative landscape changed on July 7, 2026, when Governor Josh Stein signed Senate Bill 474 into law. This new legislation modified the list of counties subject to the property tax reappraisal moratorium and provided budgeting clarification for local governments. Under this updated statutory authority, Harnett County is permitted to utilize its recently completed 2026 property valuations for the current fiscal year.

Because the County can now capture these updated 2026 values, the Board of Commissioners has enacted its authority to reduce the tax burden on residents. The Board is reducing the recommended property tax rate from $0.75 down to $0.63 per $100 of assessed valuation.

Despite the compressed timeline of these legislative changes, the amended budget successfully maintains the County's commitment to supporting existing operations while providing for strategic expansion to address continued population growth and increased service demands. Furthermore, utilizing the 2026 valuations allows Harnett County to meet its fiscal policies, which include restoring the fund balance appropriated in the prior fiscal year to offset the loss of low wealth school funding, while establishing debt reserves to address future school construction needs.

Section 17: Document Availability

Copies of this Budget Ordinance shall be furnished to the Tax Administrator, Budget Officer, Clerk to the Board of Commissioners and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds and collection of taxes and fees.

Amended this, the 14th day of July, 2026.

HARNETT COUNTY BOARD OF COMMISSIONERS

Duncan E. Jaggers, Chairman

Brent Trout, County Manager

ATTEST:

Melissa Capps, Clerk to the Board

Attachment A

Approved Rate and Fee Schedule

Harnett
COUNTY
NORTH CAROLINA

Attachment A
RATE AND FEE SCHEDULE
Fiscal Year 2026-2027

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
ANIMAL SERVICES	Dangerous Dog Appeal	20.00	20.00	20.00
	Livestock at Large	Notice of Sale (State Mandate) G.S §68-20	Notice of Sale (State Mandate) G.S §68-20	Notice of Sale (State Mandate) G.S §68-20
	Large Livestock Adoption Fee	100.00	100.00	105.00
	Small Livestock Adoption Fee	25.00	25.00	30.00
	Poultry/Fowl Adoption Fee	5.00	5.00	10.00
	Altered Cat Adoption Fee	55.00	55.00	85.00
	Altered Animal Rescue Pull Fee	20.00	20.00	20.00
	Altered Dog Adoption Fee	95.00	95.00	150.00
	Rabies Lab Testing / Container Fee	50.00	50.00	50.00
	Animal pick-up (if animal is reclaimed)	30.00	30.00	50.00
	Animal boarding, per day (if animal is reclaimed)	20.00	20.00	30.00
	Adoption Fees:			
	Canine Adoption Fee (includes Rabies, Vaccinations and microchip)	55.00	55.00	60.00
	Feline Adoption Fee (includes Rabies and microchip)	45.00	45.00	50.00
	Veteran's Adoption Fee	20.00	20.00	20.00
	Small Animal Adoption Fee	10.00	10.00	10.00
	Rescue Fees:			
	Canine Rescue Fee (first three canines, each)	-	-	-
	Canine Rescue Fee (after three canines, each)	-	-	-
	Feline Rescue / Rescue only fee	-	-	-
	Civil Summons:			
	First Offense	100.00	100.00	100.00
	Second Offense	200.00	200.00	200.00
	Third Offense	400.00	400.00	400.00
	Current Quarantine:			
	If the animal is picked up	230.00	230.00	360.00
	If animal is brought in	200.00	200.00	310.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Reclaim:			
	Multiple Offender	50.00	50.00	50.00
	Dangerous/Potentially Dangerous Dog	200.00	200.00	200.00
	Boarding:			
	Large Livestock (daily)	50.00	50.00	50.00
	Small-Medium Livestock (daily)	30.00	30.00	30.00
	Fowl (daily)	5.00	5.00	5.00
	Transport:			
	Large Livestock	100.00	100.00	100.00
	Small-Medium Livestock	50.00	50.00	50.00
	Rabies Vaccination	8.00	8.00	8.00
	Rabies Vaccination (special clinic)	5.00	5.00	5.00
	Rabies Non-Compliance	100.00	100.00	100.00
	Wormer all dogs	5.00	5.00	5.00
	Feline / Canine Testing	15.00	15.00	15.00
BOARD OF ELECTIONS	Paper List, per page	0.10	0.10	0.10
	Labels, per sheet (30 per sheet)	0.30	0.30	0.30
	Fax, per sheet	0.20	0.20	0.20
	CD ROM	3.00	3.00	3.00
	Copies, per page	0.10	0.10	0.10
	Postage	actual cost	actual cost	actual cost
	Pursuant to NC G.S. 163-82.10(c) the following information shall be provided at no cost:			
	The State chair of each political party (1 list)			
	The County chair of each political party:			
	Once in every odd number year			
	Once during the latter six calendar months of every even numbered year			
COOPERATIVE EXTENSION	Laminating:			
	9 x 11 1/2" pouch	0.25	0.25	0.25
	9 x 14 1/2" pouch	0.35	0.35	0.35
	12 x 18" pouch	0.50	0.50	0.50

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	25" wide roll	$0.80 / ft	$0.80 / ft	$0.80 / ft
	Replacement training certificates (each)	1.00	1.00	1.00
DEVELOPMENT SERVICES	Board of Adjustments:			
	Conditional use permits, residential	175.00	175.00	175.00
	Conditional use permits, minor non-residential	200.00	200.00	200.00
	Conditional use permits, neighborhood non-residential	200 plus $50 per acre $500 max	200 plus $50 per acre $500 max	200 plus $50 per acre $500 max
	Conditional use permits, community non-residential	200 plus $50 per acre $1,000 max	200 plus $50 per acre $1,000 max	200 plus $50 per acre $1,000 max
	Conditional use permits, regional non-residential	200 plus $75 per acre $1,500 max	200 plus $75 per acre $1,500 max	200 plus $75 per acre $1,500 max
	Conditional use permits, planned unit development	$ 175 plus $10 per acre for commercial and $3 res/ unit (includes SFR & MF, Max $1,500)	$ 175 plus $10 per acre for commercial and $3 res/ unit (includes SFR & MF, Max $1,500)	$ 175 plus $10 per acre for commercial and $3 res/ unit (includes SFR & MF, Max $1,500)
	Conditional use permit, cell tower	200.00	200.00	200.00
	Appeal or interpretation	$260 with refund option	$260 with refund option	$260 with refund option
	Variance	400.00	400.00	400.00
	Variance, administrative	400.00	400.00	400.00
	Re-inspect for Conditional Use permit	50.00	50.00	50.00
	Planning Board:			
	Alternate plan review	200.00	200.00	200.00
	Rezoning, first 10 acres	250.00	250.00	250.00
	Rezoning, each additional acre	50.00	50.00	50.00
	with maximum of	2,000.00	2,000.00	2,000.00
	Conditional Rezoning		500.00 for first 10 acres; 50.00 per acre over 10 acres	500.00 for first 10 acres; 50.00 per acre over 10 acres
	Ordinance text amendment	250.00	250.00	250.00
	Land Use Plan / Map Amendment	250.00	250.00	250.00
	Mobile Home Park Plan	175.00	175.00	175.00
	plus per lot charge	20.00	20.00	20.00
	Major subdivision plat	500.00	500.00	500.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	plus per lot charge	20.00	20.00	20.00
	Major subdivision plat - Revision to preliminary	100.00	100.00	100.00
	plus per lot charge for new lots	20.00	20.00	20.00
	Preliminary plat for third review and each review after		100.00	100.00
	Major subdivision plat - final plat	100.00	200.00	200.00
	Re-inspection fee for final plats	50.00	50.00	50.00
	Major subdivision plat final recreation fee, per lot	500.00	500.00	500.00
	Minor subdivision plat w/o improvements	100.00	100.00	100.00
	plus per lot charge	20.00	20.00	20.00
	Minor subdivision plat with improvements	160.00	160.00	160.00
	plus per lot charge	20.00	20.00	20.00
	Highway Corridor Overlay Review	60.00	60.00	60.00
	Exempt Plats	30.00	30.00	30.00
	Permits & Licenses:			
	Land Use permit	25.00	25.00	25.00
	Land Use permit renewal	75.00	75.00	75.00
	Sign permit, ground	50.00	50.00	50.00
	Sign permit, wall	$1/square foot	$1/square foot	$1/square foot
	Sign permit renewal	100.00	100.00	100.00
	Outdoor advertising signs (billboards)	refer to Commercial building permit	refer to Commercial building permit	refer to Commercial building permit
	Site plan, minor	100.00	100.00	100.00
	Site plan, neighborhood	250.00	250.00	300.00
	Site plan, community	400.00	400.00	450.00
	Site plan, regional	1,200.00	1,200.00	1,200.00
	Site plan, renewal	100.00	100.00	100.00
	Site plan, revision	40.00	40.00	40.00
	Historic property application	25.00	25.00	25.00
	Improvement guarantee review	400.00	400.00	400.00
	Improvement guarantees, modification	200.00	200.00	200.00
	Improvement guarantees, renewal	100.00	100.00	100.00
	Mobile home park zoning inspection	150.00	150.00	150.00
	plus per lot charge	7.00	7.00	7.00
	Mobile home re-inspection, per trip	50.00	50.00	50.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Vested rights certificate	400.00	400.00	400.00
	Flood Permit	100.00	100.00	100.00
	Letter of map amendment (LOMA) review	50.00	50.00	50.00
	Conditional letter of map amendment (CLOMA) review	50.00	50.00	50.00
	Letter of map revision (LOMR) review	50.00	50.00	50.00
	Conditional letter of map revision (CLOMR) review	50.00	50.00	50.00
	Watershed	100.00	100.00	100.00
	Special nonresidential intensity allocation permit (SNIA)	$1,000/acre	$1,000/acre	$1,000/acre
	Watershed variance	400.00	400.00	400.00
	Ordinances:			
	Unified Development Ordinance	30.00	30.00	30.00
	Zoning Compliance (letter)	75.00	75.00	75.00
	Zoning Verification (letter)	25.00	25.00	25.00
	Copies:			
	Previously Issued Permit (per page)	3.00	3.00	3.00
	Maps	5.00	5.00	5.00
	Board Meeting Recordings on CD	5.00	5.00	5.00
	Cell Towers:			
	Concealed attached wireless communications facility (water tank, church steeple)	5,000.00	5,000.00	5,000.00
	Collocated or combined wireless communications facility (i.e. basic co-location)	$1,000 (per change in General Statutes)	$1,000 (per change in General Statutes)	$1,000 (per change in General Statutes)
	Free-standing concealed Wireless communications facility (i.e. clock tower)	6,000.00	6,000.00	6,000.00
	Non-concealed freestanding wireless communications facility (i.e. lattice, guided tower, monopole)	7,000.00	7,000.00	7,000.00
	Electrical:			
	Electrical permit (minimum)	$60/$120 after the fact	$60/$120 after the fact	$60/$120 after the fact
	200 amps	$80/$160 after the fact	$80/$160 after the fact	$80/$160 after the fact
	Over 200 amps	$90/$180 after the fact	$90/$180 after the fact	$90/$180 after the fact
	Residential Solar Panels (new law requires 2 trips)	$ 120 / $240	$ 120 / $240	$ 120 / $240

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Residential Generator	$ 120 / $240	$ 120 / $240	$ 120 / $240
	Commercial Solar Panels	Based on Contractor's Labor Cost	Based on Contractor's Labor Cost	Based on Contractor's Labor Cost
	Residential Mechanical:			
	Minimum residential mechanical (ductwork & gas line only, etc.)	$60/$120 after the fact	$60/$120 after the fact	$60/$120 after the fact
	Up to 2 residential unit replacement (includes electrical)	$90/$180 after the fact	$90/$180 after the fact	$90/$180 after the fact
	More than 2 residential units (includes electrical)	$110/$220 after the fact	$110/$220 after the fact	$110/$220 after the fact
	Commercial Mechanical			
	Up to 2 commercial unit replacement (includes electrical)	90.00	90.00	90.00
	More than 2 commercial units (includes electrical)	110.00	110.00	110.00
	Manufactured Home:			
	Travel Trailer	$125/$250 after the fact	$125/$250 after the fact	$125/$250 after the fact
	Singlewide Mobile Home	$150/$300 after the fact	$150/$300 after the fact	$150/$300 after the fact
	Doublewide Mobile Home	$200/$400 after the fact	$200/$400 after the fact	$200/$400 after the fact
	Triplewide Mobile Home	$225/$450 after the fact	$225/$450 after the fact	$225/$450 after the fact
	Plumbing:			
	Minimum Plumbing, 2 or less fixtures	$50/$100 after the fact	$50/$100 after the fact	$50/$100 after the fact
	Water service line	$40/$80 after the fact	$40/$80 after the fact	$40/$80 after the fact
	Sewer service line	$50/$100 after the fact	$50/$100 after the fact	$50/$100 after the fact
	Residential Plumbing, more than 2 fixtures	$100/$200 after the fact	$100/$200 after the fact	$100/$200 after the fact
	Insulation	$55/$110 after the fact	$55/$110 after the fact	$55/$110 after the fact
	Miscellaneous:			
	Homeowner's Recovery Fund	10.00	10.00	10.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Day Care or Group Home	100.00	100.00	100.00
	Reinspection (1 - 9 violations)			
	First trip	50.00	50.00	50.00
	Second trip (existing violations not corrected)	100.00	100.00	100.00
	Plan Review Fee (Residential)	25.00	25.00	25.00
	Plan Review (Commercial)	50.00	50.00	50.00
	Site Plan Revision	40.00	40.00	40.00
	Expired permits (6 months to 2 years)	150.00	150.00	150.00
	Expired permits over 2 years	full cost	full cost	full cost
	Change of use (n/a when building permits issued)	100.00	100.00	100.00
	Second home removal permit & inspection	$350 with partial refund option for compliance	$350 with partial refund option for compliance	$350 with partial refund option for compliance
	Swimming pools (does not include electrical) Moved from Mechanical	$100/$200 after the fact	$100/$200 after the fact	$100/$200 after the fact
	Traffic Impact Analysis (TIA) Review	Consultant Cost	Consultant Cost	Consultant Cost
	New Single Family Dwelling:			
	Description by dimension per square feet (heated and garage). Includes building, electrical, plumbing, mechanical, insulation and t.s.p. permit			
	Up to 1,200 square feet	$600/$1,200 after the fact	$600/$1,200 after the fact	$600/$1,200 after the fact
	1,201 to 2,000 square feet	$700/$1,400 after the fact	$700/$1,400 after the fact	$700/$1,400 after the fact
	2,001 to 2,500 square feet	$805/$1,610 after the fact	$805/$1,610 after the fact	$805/$1,610 after the fact
	2,501 to 3,000 square feet	$940/$1,880 after the fact	$940/$1,880 after the fact	$940/$1,880 after the fact
	3,001 to 3,500 square feet	$1,045/$2,090 after the fact	$1,045/$2,090 after the fact	$1,045/$2,090 after the fact
	3,501 to 4,000 square feet	$1,200/$2,400 after the fact	$1,200/$2,400 after the fact	$1,200/$2,400 after the fact
	4,001 to 4,500 square feet	$1,290/$2,580 after the fact	$1,290/$2,580 after the fact	$1,290/$2,580 after the fact

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	4,501 to 5,000 square feet	$1,390/$2,780 after the fact	$1,390/$2,780 after the fact	$1,390/$2,780 after the fact
	5,001 or more square feet	$1,390 plus $0.20 x sq. ft	$1,390 plus $0.20 x sq. ft - Final cost rounded to nearest whole dollar	$1,390 plus $0.20 x sq. ft - Final cost rounded to nearest whole dollar
	Residential additions:			
	Attached and detached garage, storage buildings, renovations, and fire damage renovation (building permit only)			
	0 to 500 square feet	$100/$200 after the fact	$100/$200 after the fact	$100/$200 after the fact
	501 to 1,200 square feet	$175/$350 after the fact	$175/$350 after the fact	$175/$350 after the fact
	1,201 to 2,000 square feet	$250/$500 after the fact	$250/$500 after the fact	$250/$500 after the fact
	2,001 or more square feet	$325/$650 after the fact	$325/$650 after the fact	$325/$650 after the fact
	Modular Home (fee includes electrical, plumbing and mechanical)	$375/$750 after the fact	$375/$750 after the fact	$375/$750 after the fact
	Modular Construction Trailer - Temporary	$125/$250 after the fact	$125/$250 after the fact	$125/$250 after the fact
	Moved house or building (fee includes electrical, plumbing and mechanical)	$375/$750 after the fact	$375/$750 after the fact	$375/$750 after the fact
	*Please note that there are additional fee requirements for additions or renovations to Modular Home or Move House setups.			
	Commercial, Industrial and Multi-Family :			
	Fee is for each trade and is separate from the total cost of the project			
	$0 - $1,200	$80/$160 after the fact	$80/$160 after the fact	$80/$160 after the fact
	$1,201 - $2,500	$160/$320 after the fact	$160/$320 after the fact	$160/$320 after the fact
	$2,501 - $25,000	$300/$600 after the fact	$300/$600 after the fact	$300/$600 after the fact

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	$25,001 - $50,000	$500/$1000 after the fact	$500/$1000 after the fact	$500/$1000 after the fact
	$50,001 - $100,000	$905/$1,810 after the fact	$905/$1,810 after the fact	$905/$1,810 after the fact
	$100,001 - $200,000	$1,710/$3,420 after the fact	$1,710/$3,420 after the fact	$1,710/$3,420 after the fact
	$200,001 - $350,000	$2,915/$5,830 after the fact	$2,915/$5,830 after the fact	$2,915/$5,830 after the fact
	$350,001 - $500,000	$3,820/$7,640 after the fact	$3,820/$7,640 after the fact	$3,820/$7,640 after the fact
	$500,001 - $750,000	$5,075/$10,150 after the fact	$5,075/$10,150 after the fact	$5,075/$10,150 after the fact
	$750,001 - $1,000,000	$6,330/$12,660 after the fact	$6,330/$12,660 after the fact	$6,330/$12,660 after the fact
	Fees in excess of $6,330 will require an additional .002 of each			
	Each T-pole	60.00	60.00	60.00
	Commercial Modular Unit (any size) plus each trade cost	$375/$750 after the fact	$375/$750 after the fact	$375/$750 after the fact
	Harnett County Board of Education Classroom Huts:			
	Single Room	100.00	100.00	100.00
	Two Rooms	200.00	200.00	200.00
	Three or more	300.00	300.00	300.00
EMERGENCY SERVICES	Annual Fees:			
	Foster home inspection	25.00	25.00	25.00
	Alcohol Beverage Control	100.00	100.00	100.00
	Non-Compliance of Violations:			
	First reinspection for non-compliance, if code requirements are met	50.00	50.00	50.00
	Second non-compliance inspection	100.00	100.00	100.00
	Third and subsequent inspections for non-compliance	200.00	200.00	200.00
	Special Use Permits for Specific Times:			
	Fireworks - Pyrotechnic Special Effects (Includes Site Plan Review)	150.00	150.00	150.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Tents & Temporary Membrane Structure (Includes Site Plan Review)	100.00	100.00	100.00
	Temporary kiosks or displays for merchandising	-	-	-
	Insecticide fogging or fumigation (Includes Site Plan Review)	75.00	100.00	100.00
	Explosive Materials (blasting permits):			
	Multiple visits - 90 days (Includes Site Plan Review)	250.00	250.00	250.00
	Single visit - 72 hours (Includes Site Plan Review)	100.00	100.00	100.00
	Operational Permits:			
	Additive Manufacturing	-	100.00	100.00
	Amusement Buildings (Includes Site Plan Review)	75.00	100.00	100.00
	Carnivals and fairs (Includes Site Plan Review)	75.00	-	-
	Combustible Dust Producing Operations	75.00	100.00	100.00
	Covered Mall Buildings (Includes construction plan review. Does not include individual tenant spaces.)	75.00	100.00	100.00
	Exhibits, Trade Shows and Festivals (Includes Site Plan Review)	75.00	-	-
	Flammable and Combustible Liquids - 6 Subcategories:			
	Change Contents of Tank	75.00	100.00	100.00
	Manufacture, Process, Blend or Refine	75.00	100.00	100.00
	Liquid Dispensing - AGST/UGST to Vehicles	75.00	100.00	100.00
	Liquid Dispensing - Tanker to Vehicles	75.00	100.00	100.00
	To operate tank vehicles or facilities where flammable and combustible liquids are produced, processed, transported, stored, dispensed or used	75.00	100.00	100.00
	Place temporary out of service (more than 90 days)	-	100.00	100.00
	Liquid or gas-fueled vehicles or equipment in assembly buidlings	75.00	100.00	100.00
	Nightclubs	-	100.00	100.00
	Construction Permits:			
	Automatic Fire Extinguishing System - Fixed Fire Suppression Systems/Sprinkler	$50.00+ $2.00 per Nozzle Head	$50.00+ $2.00 per Nozzle Head	$50.00+ $2.00 per Nozzle Head

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Fire Alarm Detection System and Related Equipment	$50.000+ $2.00 per initiating device	$50.000+ $2.00 per initiating device	$50.000+ $2.00 per initiating device
	Standpipe Systems	150.00	150.00	150.00
	Certificate of occupancy certification (Final Inspection)	50.00	50.00	50.00
	Certificate of occupancy (Final Inspection) re-check per violation	50.00	50.00	50.00
	Any required permits not obtained prior to work being conducted shall be applicable for Double Permit Fees.			
	AGST/UGST (Above Ground/Underground. Storage Tanks):			
	Removal (per tank) (Includes Site Plan Review)	100.00	100.00	100.00
	New installations (per tank) (Includes Site Plan Review)	100.00	100.00	100.00
	Reinspection (per tank)	100.00	100.00	100.00
	AGST/UGST Pipe Inspection (Includes Site Plan Review)	100.00	100.00	100.00
	Compressed Gases	-	100.00	100.00
	Cryogenic Fluids	-	100.00	100.00
	Emergency Responder Communication Coverage System	-	100.00	100.00
	Energy Storage System	100.00	100.00	100.00
	Fire Pumps and Related Equipment	-	200.00	200.00
	Flammable and Combustible Liquids	75.00	100.00	100.00
	Fuel Cell Power Systems	-	100.00	100.00
	Gas Detection Systems	-	100.00	100.00
	Gates and Barricades Across Fire Apparatus Access Roads	100.00	100.00	100.00
	Hazardous Materials	-	100.00	100.00
	High-piled Combustible Storage	-	100.00	100.00
	Industrial Ovens	-	100.00	100.00
	Motor Vehicle Repair Rooms and Booths	-	100.00	100.00
	Plant Extraction Systems	-	100.00	100.00
	Private Fire Hydrants	75.00	100.00	100.00
	Smoke Control or Smoke Exhaust Systems	-	100.00	100.00
	Solar Photovoltaic Power System	-	100.00	100.00
	Special Event Structure	-	100.00	100.00
	Spraying or Dipping	75.00	100.00	100.00
	Plans Review:			
	Up to 5,000 sq. ft.	50.00	50.00	50.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	5,001 to 10,000 sq. ft.	100.00	100.00	100.00
	10,001 to 25,000 sq. ft.	150.00	150.00	150.00
	Over 25,000 sq. ft.	.01 / square foot	.01 / square foot	.01 / square foot
	Major Subdivision Site Plant (DRB Review and Inspection Fee)	100.00	100.00	100.00
	Commercial Site Plan Review	50.00	50.00	50.00
	Revisions / Resubmittals	50.00	50.00	50.00
	Imminent Hazard Violations:			
	Locked or Blocked exit doors	250.00 Each Exit Door / Each Occurance	250.00 Each Exit Door / Each Occurance	250.00 Each Exit Door / Each Occurance
	Exceeding Posted Occupancy Capacity w/failure to comply	250.00 Each Occurance	250.00 Each Occurance	250.00 Each Occurance
	800 MHZ radio, per radio, per month. (This fee is charged to Fire, Rescue, Police Departments, Towns and anyone who utilizes an 800 MHZ radio).	25.00	25.00	25.00
EMERGENCY MEDICAL SERVICES	BLS:			
	Non-Emergency	393.80	393.80	899.08
	Emergency	630.07	630.07	1,438.52
	BLS Routine Disposable Supplies	75.00	75.00	75.00
	ALS 1:			
	Non-Emergency	472.55	472.55	1,078.90
	Emergency	748.21	748.21	1,708.23
	ALS 2:			
	Emergency	1,082.94	1,082.94	2,472.44
	ALS Routine Disposable Supplies	90.00	90.00	90.00
	Loaded Patient Mileage	13.33	13.33	30.32
	Wheelchair Van Transport :			
	Within Harnett County - mileage included	50.00	50.00	50.00
	Outside Harnett County	3.00	3.00	3.00
	Note: Fees are based upon the current NC Medicare/ Medicaid Fee Schedule.			
	Specialty Care	1,279.82	1,279.82	2,921.98

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Round Trip	829.50	829.50	829.50
	Defibrillation	85.00	85.00	85.00
	Intubation	125.00	125.00	125.00
	IV Supplies	25.00	25.00	25.00
	Oxygen	20.00	20.00	20.00
	BLS Training (Organizations & Individuals):			
	Harnett County Resident	50.00	50.00	50.00
	Non-Harnett County Resident	75.00	75.00	75.00
	BLS Certification Card	5.00	5.00	5.00
	Health Saver Certification Card	25.00	25.00	25.00
	Health Saver Required Workbook	5.00	5.00	5.00
	Additional Training:	10.00	10.00	10.00
	ACLS Certification Card	10.00	10.00	10.00
	PALS Certification Card	10.00	10.00	10.00
	Heart Saver CPR/AED	25.00	25.00	25.00
	Heart Saver First-Aid/CPR/AED	25.00	25.00	25.00
	Advanced Medical Life Support	20.00	20.00	20.00
	Community Paramedic Course	20.00	20.00	20.00
	Emergency Pediatric Care	20.00	20.00	20.00
	Emergency Vehicle Operations Safety	15.00	15.00	15.00
	First on Scene	15.00	15.00	15.00
	Geriatric Education for EMS	15.00	15.00	15.00
	Principles of Ethics and Personal Leadership	20.00	20.00	20.00
	Pre-Hospital Trauma Life Support	20.00	20.00	20.00
	EMS Safety	15.00	15.00	15.00
	Tactical Emergency Casualty Care	20.00	20.00	20.00
	Local Government & Non-Profit Agencies within Harnett County - cost of certification card and workbook if applicable, no cost for training.			
GIS / E911	Maps, Print Outs, Deed Plots or Copies printed on Copier (cost per page)	1.00	1.00	1.00
	Maps printed on Plotter:			

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Without Ortho's	6.00	6.00	6.00
	With Ortho's	10.00	10.00	10.00
	Without Ortho's on Poster Paper	16.00	16.00	16.00
	With Ortho's on Poster Paper	20.00	20.00	20.00
	Specialty Maps, Requests and Projects (hourly cost)	65.00	65.00	65.00
	Specialty Maps on Poster Paper	-	-	-
	Digital Data	35.00	35.00	35.00
	Map Book	25.00	25.00	25.00
	Road Signs	400.00	400.00	400.00
	Road Name Petition	500.00	500.00	500.00
	Subdivision Name Change	500.00	500.00	500.00
	Reflective Address Number Sign:			
	Complete	40.00	40.00	40.00
	Sign Only	35.00	35.00	35.00
	Post Only	10.00	10.00	10.00
HARNETT REGIONAL JETPORT	FBO - Full Service	900.00	900.00	900.00
	FBO/SASO - Aircraft Maintenance	900.00	900.00	900.00
	FBO/SASO - Flight Training	900.00	900.00	900.00
	FBO/SASO - Aircraft Charter or Taxi	900.00	900.00	900.00
	FBO/SASO - Aircraft Rental	900.00	900.00	900.00
	FBO/SASO - Ground Services (cleaning, servicing)	900.00	900.00	900.00
	Facility/Ramp Fee (cabin class aircraft only)	100.00	100.00	100.00
	Fee can be waived with the following conditions:			
	40'-50' wingspan = 50 gallon fuel sale			
	51'-60' wingspan = 100 gallon fuel sale			
	61' + wingspan = 150 gallon fuel sale			
	Facility and Equipment Rental/Usage			
	Conference Room - per hour	60.00	60.00	60.00
	Kitchen - per hour	30.00	30.00	30.00
	Refundable deposit	250.00	250.00	250.00
	Forklift - per hour		100.00	100.00
	Ground power unit - first hour (1 hour minimum)		50.00	50.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Ground power unit - per 30 mins after first hour		50.00	50.00
	Aircraft towing - per tow		25.00	25.00
	Aircraft towing - per month for non-SASOs		100.00	100.00
	Aircraft wash station - per wash (non-based aircraft)		25.00	25.00
	Aircraft wash station - per wash (based aircraft)		10.00	10.00
	Parking Fee:			
	Overnight - general aviation	10.00	10.00	10.00
	Overnight - cabin class		50.00	50.00
	Per month	50.00	50.00 (tenants only, agreement req'd)	50.00 (tenants only, agreement req'd)
	Open Hangar / Shade, per month	100.00	100.00	100.00
	Vehicle parking (monthly)		100.00	100.00
	After hours call out service fee, per hour	100.00 (flat rate, 5:30pm-7:30am)	100.00 (flat rate, 5:30pm-7:30am)	100.00 per hour
	Fee assessed based upon service provided and qualified purchases			
	Fuel Fees (per gallon):			
	Fuel - AVGAS	0.45 above county cost	0.50 above county cost	0.55 above county cost
	Fuel - AVGAS/Full service fee		0.80 above county cost	0.85 above county cost
	Fuel - Jet A	1.50 above county cost	1.55 above county cost	1.65 above county cost
	Oil (per container)	30% above county cost	30% above county cost	30% above county cost
	**All FBO/SASO fees are annual unless otherwise noted			
HARNETT REGIONAL WATER	All Water Districts:			
	Flat Rate Water, Residential 1st 2,000 gallons	22.00	22.00	22.00
	Per Thousand Water, Residential	5.75	5.75	5.75
	Flat Rate Water, Commercial, 1st 2,000 gallons (flat)	30.00	30.00	30.00
	Per Thousand Water, Commercial (per 1,000 over 2,000)	$5.75/1,000	$5.75/1,000	$5.75/1,000
	Water Bulk Rate (per 1,000)	$3.00/1,000	$3.00/1,000	$3.00/1,000
	Water Bulk Rate - Capacity Owners	$2.35/1,000	$2.35/1,000	$2.35/1,000
	Water Bulk Rate- Woodlake	$3.20/1,000	$3.20/1,000	$3.20/1,000

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Hydrant 3/4" Meter Rental-Daily/Monthly/Yrly	$ 5 / $140 / $1,200	$ 5 / $140 / $1,200	$ 5 / $140 / $1,200
	Hydrant 3" Meter Rental-Daily/Monthly/Yrly	$ 10 / $280 / $2,500	$ 10 / $280 / $2,500	$ 10 / $280 / $2,500
	Institutional Rate	Same as residential	Same as residential	Same as residential
	Commercial, per month (50,000 gallon minimum/month)	-	-	-
	Energy Charges per 1,000 Water (Out of County Municipal Customers only)	$0.35/1,000	$0.35/1,000	$0.35/1,000
	All Sewer Districts:			
	Flat Rate Sewer, Residential, no gallons	16.00	16.00	16.00
	Per Thousand Sewer, Residential	$6.50/1,000	$6.50/1,000	$6.50/1,000
	Flat Sewer, One person household	42.00	42.00	42.00
	Flat Sewer, Two + person household	48.00	48.00	48.00
	Flat Rate Sewer, Commercial, no gallons	45.00	45.00	45.00
	Per Thousand Sewer, Commercial	$6.50/1,000	$6.50/1,000	$6.50/1,000
	Institutional Rate, Minimum	300.00	300.00	300.00
	Per Thousand Sewer, Institutional	$6.50/1,000	$6.50/1,000	$6.50/1,000
	Sewer Bulk Rate Capacity Holders (per 1,000)	$2.75/1,000	$2.75/1,000	$2.75/1,000
	Sewer Bulk Rate Linden Oaks	$3.00/1,000	$3.00/1,000	$3.00/1,000
	All Water Districts:			
	Residential/Commercial Water Tap On Fee, 3/4" Service (includes System Development Fee)	$ 1,200.00 (total $4,200)	$ 1,200.00 (total $4,200)	$ 1,200.00 (total $4,200)
	Residential Water Tap On Fee, 1" Service (includes System Development Fee)	$ 2,200.00 (total $5,200)	$ 2,200.00 (total $5,200)	$ 2,200.00 (total $5,200)
	Residential Water Tap On Fee, 2" Service (includes System Development Fee)	$ 3,500.00 (total $6,500)	$ 3,500.00 (total $6,500)	$ 3,500.00 (total $6,500)
	Commercial Water Tap On Fee, 1" Service (includes System Development Fee)	$ 2,200.00 (total $9,700)	$ 2,200.00 (total $5,200)	$ 2,200.00 (total $5,200)
	Commercial Water Tap On Fee, 2" Service (includes System Development Fee)	$ 3,500.00 (total $27,500)	$ 3,500.00 (total $6,500)	$ 3,500.00 (total $6,500)
	Meter Fees 3/4" Mechanical	70.00	-	-
	Meter Fees 3/4" Electronic/Radio Read/Automatic Read	325.00	425.00	425.00
	Sprinkler Tap	500.00	500.00	500.00
	Water Tap, New District - Construction	200.00	-	-
	Residential Water System Development Fee (includes 3/4", 1" & 2" services)(includes System Development Fee)	3,000.00	3,000.00	3,000.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Commercial Water System Development Fee	Based on SDF/Res Eq	Based on Meter Size & Res Eq	Based on Meter Size & Res Eq
	Late or delinquent fee	10.00	10.00	10.00
	All Sewer Districts:			
	Sewer Tap on Fee, Residential, All Districts (does not include Sewer Capacity Use Fee)	$ 1,500 (total $5,500)	$ 1,500 (total $5,500)	$ 1,500 (total $5,500)
	Residential Sewer System Development Fee (includes 3/4" services)	4,000.00	4,000.00	4,000.00
	Commercial Sewer System Development Fee	Based on SDF/Res Eq	Based on Meter Size & Res Eq	Based on Meter Size & Res Eq
	Sewer Tap, Step Tank, Bunnlevel / Riverside	$ 2,800 (total $6,800)	$ 2,800 (total $6,800)	$ 2,800 (total $6,800)
	Industrial Sewer Surcharges: BOD above 250 mg/l (per lb)	0.15	0.15	0.15
	Industrial Sewer Surcharges: TSS above 250 mg/l (per lb)	0.05	0.05	0.05
	Industrial Sewer Surcharges: NH3 above 25 mg/l (per lb)	1.46	1.46	1.46
	Industrial Sewer Surcharges: P above 6 mg/l (per lb)	12.16	7.10	7.10
	Septage Hauler Fees:			
	Basic Facilities Charge	$20 per truckload	$20 per truckload	$20 per truckload
	Usage Charge	$65.00/1,000	$65.00/1,000	$65.00/1,000
	All Water & Sewer Districts:			
	Deposits, Owner, Water	25.00	25.00	-
	Deposits, Owner, Water (if credit is denied due to unpaid utilities)	50.00	50.00	50.00
	Deposits, Owner, Sewer	25.00	25.00	-
	Deposits, Owner, Sewer (if credit is denied due to unpaid utilities)	50.00	50.00	50.00
	Deposits, Rental, Water	50.00	50.00	50.00
	Deposits, Rental, Water (if credit is denied due to unpaid utilities)	100.00	100.00	100.00
	Deposits, Rental, Sewer	50.00	50.00	50.00
	Deposits, Rental, Sewer (if credit is denied due to unpaid utilities)	100.00	100.00	100.00
	Deposits, 3/4" Hydrant Meter-Refundable	250.00	250.00	250.00
	Deposits, 3" Hydrant Meter-Refundable	500.00	500.00	500.00
	Setup Fees	15.00	15.00	15.00
	After Hours Call Out	50.00	50.00	50.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Transfer Fee	15.00	15.00	15.00
	Water Samples	$30 & up	$30 & up	$30 & up
	All Water & Sewer Districts (con't):			
	Reconnect Fees	40.00	40.00	40.00
	Damaged Fees - as allowed by the State	$100 & up	$100 & up	$100 & up
	Preliminary Plan Review - all projects	250.00	250.00	250.00
	Construction Phase Review - per residential equivalent unit	40.00	40.00	40.00
	Meters:			
	3/4" Electronic/Radio Read/Automatic Read	325.00	425.00	425.00
	1"	450.00	550.00	550.00
	2"	2,050.00	2,050.00	2,050.00
	Fecal Coliform - Lab Fee		30.00	30.00
	Industrial User Permit Application Fee		500.00	500.00
	Industrial User Permit Renewal Fee		250.00	250.00
	Industrial User Permit Modification Fee		250.00	250.00
	FOG (Fats, Oils & Grease) Violation Fee-Second NOV		100.00	100.00
	FOG (Fats, Oils & Grease) Violation Fee-Third NOV		500.00	500.00
	FOG (Fats, Oils & Grease) Violation Fee-Fourth NOV w/ Suspension		500.00	500.00
HEALTH	Miscellaneous Fees:			
	17P (Prenatal Patients Only)	125.00	125.00	125.00
	DTaP	50.00	50.00	50.00
	Fluad QIV 65+	107.77	155.01	130.65
	Flucelvax QIV	64.77	68.01	81.59
	Fluzone QIV	52.77	54.01	55.31
	Hep B	75.00	75.00	75.00
	Hepatitis B Vaccine (Hi-Risk)	-	-	-
	MMR - Adult	95.00	108.00	108.00
	Pneumonia shot	119.00	272.00	272.00
	PPD/TB Skin Test	25.00	25.00	25.00
	Menactra	178.00	179.00	179.00
	HPV Vaccine (3 dose)	969.00	969.00	969.00
	IPV	49.00	49.00	49.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Kinrix (IPV, Dtap)	71.00	71.00	71.00
	Pentacel (Dtap, IPV, HIB)	133.00	133.00	133.00
	Prevnar (PCV13)	272.00	272.00	272.00
	Prevnar 20	302.00	302.00	302.00
	Proquad (MMR & Varicella)	315.00	315.00	315.00
	Rabies	455.00	455.00	455.00
	Rotateq	104.00	109.00	109.00
	Shingriz (only patients 50-64)	182.00	221.00	280.00
	Twinrix (Hep A & Hep B Combination)	122.00	146.00	146.00
	Varicella (Meningitis)	180.00	192.00	192.00
	Telehealth originating site facility fee	25.00	27.00	27.00
	Women's Wellness Physical	60.00	60.00	60.00
	Child Health Services	Sliding Fee, Ins. Medicaid	Sliding Fee, Ins. Medicaid	Sliding Fee, Ins. Medicaid
	Care Management for At Risk Children (CMARC)	Medicaid	Medicaid	Medicaid
	Cholesterol Test	-	-	-
	Family Planning	Sliding Fee, Ins. Medicaid	Sliding Fee, Ins. Medicaid	Sliding Fee, Ins. Medicaid
	Care Management for At Risk Pregnancies (CMHRP)	Medicaid	Medicaid	Medicaid
	Pregnancy Test	Sliding Fee, Ins. Medicaid	Sliding Fee, Ins. Medicaid	Sliding Fee, Ins. Medicaid
	Prenatal Program Services	Sliding Fee, Ins. Medicaid	Sliding Fee, Ins. Medicaid	Sliding Fee, Ins. Medicaid
	STD Control/Treatment	Insurance, Medicaid	Insurance, Medicaid	Insurance, Medicaid
	NC Division of Public Health - Women & Children's Health Section	Sliding Fee Scale	Sliding Fee Scale	Sliding Fee Scale
	Medicaid Reimbursement Schedule	Based on Current Medicaid Rates	Based on Current Medicaid Rates	Based on Current Medicaid Rates
	Copies of Medical Record Request	Based on NC G.S. 90-411	Based on NC G.S. 90-411	Based on NC G.S. 90-411
	Inorganic/Organic Water Samples	100.00	100.00	100.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Water Samples / Microbiology	50.00	50.00	50.00
	Well Water Analysis - Pesticide			100.00
	Well Water Analysis - Petroleum			100.00
	Improvement / Septic Tank Permit	750.00	750.00	750.00
	Return Trip Fee (if not properly marked)	25.00	25.00	25.00
	Existing tanks	100.00	100.00	100.00
	Swimming pool permits	250.00	250.00	250.00
	Swimming pool reinspection fee	75.00	75.00	75.00
	Tattoo Artist Permits	500.00	500.00	500.00
	Temporary Tattoo Artist Permits	125.00	125.00	125.00
	Plan Review for Food & Lodging	250.00	250.00	250.00
	Plan Review for Mobile Food Units & Push Carts			250.00
	Limited Food Permit (Band/Athletic Concessions)			75.00
	Temporary Food Event			75.00
	Pool Plan Review	400.00	400.00	400.00
	Well Fees	250.00	250.00	250.00
	Engineered Option Permit Fee	225.00	35.00	35.00
	a2 Private Option Permit	300.00	300.00	300.00
	Simple Revision Fee	25.00	25.00	25.00
	Revision Fee	100.00	100.00	100.00
	Expansion / Relocation Fee	375.00	375.00	375.00
	Drain Field Redesign	100.00	100.00	100.00
INFORMATION TECHNOLOGY	Current Customers (all amounts are per hour of service):			
	Technical Support Services - No Block of Time	95.00	115.00	115.00
	Block of 50 hours of Technical Support Services	80.00	110.00	110.00
	Block of 100 hours of Technical Support Services	75.00	100.00	100.00
	Block of 200 hours of Technical Support Services	70.00	90.00	90.00
	Block of 300 hours of Technical Support Services	65.00	85.00	85.00
	Block of 400 hours of Technical Support Services	60.00	80.00	80.00
	Overages if block of hours chosen	85.00	85.00	85.00
	Office 365 Level 1 (per month)	14.00	15.00	15.00
	Office 365 Level 2 (per month)	20.00	22.00	22.00
	Office 365 Level 3 (per month)	32.00	34.00	34.00
	Virtual Server Space and 1TB of Storage (per month)	400.00	500.00	500.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Small Firewall Support (per month)	35.00	35.00	35.00
	Netmotion VPN (per month per user)	7.00	7.00	7.00
	Additional Hosted Virtual Server (per month)	100.00	200.00	200.00
	VoIP / FoIP Line and Maintenance (per month)	12.50	22.00	22.00
	10MB Internet - Burstable up to 1GB (per month)	75.00	150.00	150.00
LIBRARY	Copy & Printer Fees:			
	Black & White, per page (8 1/2 x 11)	0.10	0.10	0.10
	Black & White, per page (11 x 17)	0.20	0.20	0.20
	Color, per page (8 1/2 x 11)	1.00	1.00	1.00
	Overdue Fines:			
	Launchpads, per day (up to maximum of $25)	1.00	1.00	1.00
	Fax fees (no international faxes sent or received):			
	Local, per page	0.25	0.25	0.25
	Long distance, per page	0.25	0.25	0.25
	All incoming faxes, per page	0.25	0.25	0.25
	Cold Lamination, per ft.	0.75	0.75	0.75
	All Library Materials			
	Lost Items	Purchase Cost of Item	Purchase Cost of Item	Purchase Cost of Item
	Books			
	Markings on pages non-obstructing of text	5.00	5.00	5.00
	Torn pages	5.00	5.00	5.00
	Torn cover	5.00	5.00	5.00
	Minor liquid damage	5.00	5.00	5.00
	AudioBooks, DVDs, and Kits:			
	Audiobook bag missing	2.00	2.00	2.00
	Audiobook missing disc	10.00	10.00	10.00
	Audiobook-case damage	8.00	8.00	8.00
	AudioVox Charger	5.00	5.00	5.00
	Missing Audio CD case	1.00	1.00	1.00
	Missing DVD case	2.00	2.00	2.00
	Missing DVD Bonus Material	5.00	5.00	5.00
	Missing Kit Items	Purchase Cost of Item	Purchase Cost of Item	Purchase Cost of Item

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Damaged or missing cover art (Audiobooks, Music CDs, DVDs)	1.00	1.00	1.00
	Damaged or missing Literacy Kit Container	14.00	14.00	14.00
	LaunchPads			
	Damaged beyond repair or missing electronic device	70.00	70.00	70.00
	Missing or damaged Launch USB cord	7.00	7.00	7.00
	Missing or damaged LaunchPad case	13.00	13.00	13.00
	Missing or damaged LaunchPad power adapter	8.00	8.00	8.00
	Missing or damaged LaunchPad bumper	9.00	9.00	9.00
	Magazines			
MISCELLANEOUS	Employee Mileage Reimbursement		Current IRS Mileage Reimbursement Rate	
	Employee Subsistence Per Diem (subject to County travel policy):			
	Breakfast	GSA Rate	GSA Rate	GSA Rate
	Lunch	GSA Rate	GSA Rate	GSA Rate
	Dinner	GSA Rate	GSA Rate	GSA Rate
	Medical Insurance (monthly):			
	Employee Only (County pays)	962.00	990.00	1,020.00
	Employee + Spouse (Employee pays)	339.96	350.16	350.16
	Employee + Child(ren) (Employee pays)	314.03	323.45	323.45
	Employee + Family (Employee pays)	709.54	730.83	730.83
	Dental Insurance (monthly):			
	Employee Only (County pays)	32.00	32.00	32.00
	Employee + Spouse (Employee pays)	30.46	30.46	30.46
	Employee + Child(ren) (Employee pays)	34.04	34.04	34.04
	Employee + Family (Employee pays)	85.44	85.44	85.44
	Vision Insurance:			
	Employee Only (Employee Pays)	6.46	6.46	6.46
	Employee + Spouse (Employee Pays)	12.28	12.28	12.28
	Employee + Child(ren) (Employee Pays)	12.93	12.93	12.93
	Employee + Family (Employee Pays)	19.00	19.00	19.00
	Medicare Supplement amount for qualified retirees	not to exceed 200.00	200.00	200.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
PARKS & RECREATION	Ball fields / Multipurpose fields:			
	1st hour	15.00	15.00	15.00
	each additional hour	15.00	15.00	15.00
	per hour with lights	25.00	25.00	25.00
	half day (up to 5 hours)	60.00	60.00	60.00
	half day with lights (up to 5 hours)	100.00	100.00	100.00
	full day	125.00	125.00	125.00
	full day with lights	150.00	150.00	150.00
	Ball field preparation (lining & dragging)	20.00	20.00	20.00
	Each additional field preparation	10.00	10.00	10.00
	Rapid dry (per bag)	15.00	15.00	15.00
	Multipurpose field preparation	40.00	40.00	40.00
	Picnic Shelter:			
	per hour	15.00	15.00	15.00
	Tennis Courts:			
	per hour	5.00	5.00	5.00
	per hour with lights	10.00	10.00	10.00
	Gyms:			
	per hour	50.00	50.00	50.00
	per full day	350.00	350.00	350.00
	Deposit required for any rentals over 2 hours	100.00	100.00	100.00
	Party package (includes 1 hour meeting room rental at BTCC)	70.00	70.00	70.00
	Multi-purpose Rooms:			
	Barbecue Creek Park Room			
	per hour	20.00	20.00	20.00
	per 4 hour block	75.00	75.00	75.00
	refundable deposit	50.00	50.00	50.00
	Anderson Creek Senior Center			
	per hour	35.00	35.00	35.00
	per 4 hour block	130.00	130.00	130.00
	refundable deposit	100.00	100.00	100.00
	Boone Trail Community Center Meeting Room			
	per hour	25.00	25.00	25.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	per 4 hour block	90.00	90.00	90.00
	refundable deposit	50.00	50.00	50.00
	Benhaven Community Center Meeting Room			
	per hour	25.00	25.00	25.00
	per 4 hour block	90.00	90.00	90.00
	refundable deposit	50.00	50.00	50.00
	Shawtown Community Development Center Classroom			
	per hour	25.00	25.00	25.00
	per 4 hour block	90.00	90.00	90.00
	refundable deposit	50.00	50.00	50.00
	Late fee for rental	10.00	10.00	10.00
	Recreation Fees:			
	Anderson Creek Senior Center Programs			
	Class A - per participant	30.00	30.00	30.00
	Class B - per participant	20.00	20.00	20.00
	Class C - per participant	10.00	10.00	10.00
	Adult Basketball Participant Fee	60.00	60.00	60.00
	Adult Dodgeball Participant Fee	40.00	40.00	40.00
	Adult Kickball (per team)	275.00	275.00	275.00
	Adult Softball - (per team)	550.00	600.00	600.00
	Co-ed Softball Team Fee	450.00	450.00	450.00
	Co-ed Softball Participant Fee	40.00	40.00	40.00
	Senior Golf Tournament Participant Fee (could vary depending on course)	35.00	35.00	35.00
	Open Gym			
	Daily Pass	2.00	2.00	2.00
	Summer Camp			
	Weekly (County Resident)	110.00	120.00	120.00
	Weekly (Out of County Resident)	120.00	130.00	130.00
	Late pickup fee	1.00 / minute	1.00 / minute	1.00 / minute
	Afterschool Care			
	Monthly (December & April - $100)	120.00	120.00	120.00
	Weekly	40.00	50.00	50.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	10% discount on children after 1st child (same household)	10 % discount	10 % discount	10 % discount
	Teacher workday	20.00	20.00	20.00
	Later pickup fee	1.00 / minute	1.00 / minute	1.00 / minute
	Leisure / Fitness Programs and Activities	Varies	Varies	Varies
	Late fee per program	10.00	10.00	10.00
	Movie in the Park Sponsorship Levels			
	Platinum level (8 movies)	-	-	-
	Gold level (3 movies, naming rights)	-	-	-
	Silver level (3 movies)	-	-	-
	Bronze level (1 movie)	-	-	-
	Movie in the Park Sponsorship (per movie)	425.00	425.00	425.00
REGISTER OF DEEDS	General Recordings:			
	First 15 pages ($6.20 is paid to the State Treasurer)	26.00	26.00	26.00
	Each additional pages	4.00	4.00	4.00
	Deed Recordings:			
	First 15 pages ($6.20 is paid to the State Treasurer)	26.00	26.00	26.00
	Each additional pages	4.00	4.00	4.00
	DT Recordings:			
	First 15 35 pages ($6.20 is paid to the State Treasurer)	64.00	64.00	64.00
	Each additional page	4.00	4.00	4.00
	Additional assignment instrument index reference, each	10.00	10.00	10.00
	Multiple Instrument fee	10.00	10.00	10.00
	Non Standard Document Fee	25.00	25.00	25.00
	Additional party to index in excess of 20, each	2.00	2.00	2.00
	Revenue stamps, per thousand (Half of collections are paid to the Department of Revenue; less 2% Administrative cost)	2.00	2.00	2.00
	Passport Acceptance Fee	-	-	35.00
	Passport Photo Fee	-	-	15.00
	Certified copies:			
	First Page	5.00	5.00	5.00
	Each additional page	2.00	2.00	2.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	UCC copies	1.00	1.00	1.00
	Xerox copies	0.10	0.10	0.25
	Outgoing faxes - local, per page			
	Local, per page	0.10	0.10	0.10
	Long distance, per page	0.50	0.50	0.50
	Deaths	10.00	10.00	10.00
	Marriage license copies	10.00	10.00	10.00
	Birth amendments	20.00	20.00	20.00
	Legitimations	20.00	20.00	20.00
	Delayed births	20.00	20.00	20.00
	Notary oaths	10.00	10.00	10.00
	Births - Statewide Issuance (State Vital Records is paid; $14 for issuance of out of County births issued by Register of Deeds.)	24.00	24.00	24.00
	Births	10.00	10.00	10.00
	UCC's	38.00	38.00	38.00
	Instruction. County keeps $25)	60.00	60.00	60.00
	Lamination of births & marriages	2.00	2.00	2.00
	Maps	21.00	21.00	21.00
	Right-of-Way plans	21.00	21.00	21.00
	Certified copies of maps	5.00	5.00	5.00
	Notary acts	5.00	5.00	5.00
	Torren fees original plots:			
	First page	26.00	26.00	26.00
	Each additional page	4.00	4.00	4.00
	Torrent fees recording new certificate:			
	First page	31.00	31.00	31.00
	Torren fees new certificates & noting entries	-	-	-
	Corporations:			
	First page	26.00	26.00	26.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Each additional page	4.00	4.00	4.00
	Uncertified map copies	0.50	0.50	1.00
	Copies of plats/plans larger than 18 X 24	1.00	1.00	1.00
	Lamination of paper, per foot	0.50	0.50	0.50
RESTITUTION	Juvenile Restitution Service Fees:			
	1 Juvenile per hour	7.25	7.25	7.25
	2 Juveniles per hour	14.50	14.50	14.50
	3 Juveniles per hour	21.75	21.75	21.75
	4 Juveniles per hour	29.00	29.00	29.00
	5 Juveniles per hour	36.25	36.25	36.25
SHERIFF	Service fee:			
	Per person - in state (State mandated)	30.00	30.00	30.00
	Per person - out of state	30.00	30.00	30.00
	Fingerprints:			
	In County Residents	10.00 first set / 5.00 additional set	10.00 first set / 5.00 additional set	10.00 first set / 5.00 additional set
	Out of County Residents	10.00 additional	10.00 additional	10.00 additional
	Copy of reports	3.00	3.00	3.00
	Local Jail Fee:			
	Per day	5.00	5.00	5.00
	State reimbursement, per day	18.00	18.00	18.00
	Inmate medical, per visit	10.00	10.00	10.00
	Concealed handgun application:			
	New	90.00	90.00	90.00
	Renewal	75.00	75.00	75.00
	Concealed sign	1.00	1.00	1.00
	Nartest Drug Testing Fee	-	-	-
	Civil Process Mail, per mailing	-	-	3.00
SOCIAL SERVICES	NC Health Choice Annual Fees:			
	One Child	50.00	50.00	50.00
	Multiple Children	100.00	100.00	100.00
	Adoption - pre placement assessments	1,300.00	1,300.00	1,300.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Adoption - report to court	200.00	200.00	200.00
	HCWD - Health Coverage for Workers with Disabilities	50.00	50.00	50.00
	Home Study	400.00	400.00	400.00
	Adoption Initial Search Intermediary Fee (fees charged to locate parties involved in an adoption or the retrieval of background information in accordance with NCGS 48-9-101, 104, and 109).	250.00	250.00	250.00
	Adoption Additional Services Intermediary Fee, per hour (extended provision of services to facilitate the exchange of information or personal contact between parties involved in an adoption if the initial search is not successful).	75.00	75.00	75.00
	Case record copy fee:			
	First page	2.00	2.00	2.00
	Multiple pages	0.25	0.25	0.25
	CSE NPA application fees - a non-public application fee collected in the amount of $10 or $25 , based upon income and the number in a household.	10/25	10/25	10/25
	Governmental Complex meeting room fee (per day)	N/A	N/A	N/A
SOLID WASTE MANAGEMENT	Collection/hauler permits (annual)	130.00	135.00	135.00
	Availability Fee (Household solid waste fee)	80.00	80.00	80.00
	Recycling fee	5.00	5.00	5.00
	Landfill tipping fee:			
	Construction & demolition, per ton	50.00	54.00	54.00
	Municipal Solid Waste (Transfer Station)	50.00	54.00	54.00
	Land clearing/inert debris and yard waste, per ton	35.00	37.00	37.00
	Uncertified tires, per ton	76.00	76.00	76.00
	Illegal waste, per ton	106.00	106.00	106.00
	Furniture/Mattress/Box Spring (all sizes)	5.00	-	-
	Minimum Charge per Load	5.00	-	-
	Screened Mulch	Cost + 10%	Cost + 10%	Cost + 10%
	Surcharge for digging out loads	100.00	100.00	100.00
	Fine for including trash bags or debris in LCID	100.00	100.00	100.00

Department	Type of Fee	2024-2025	2025-2026	2026-2027 Adopted
	Solid waste citation	100.00	100.00	100.00
TAX	Garnishment Fee:			
	Employee	30.00	30.00	30.00
	Employer	30.00	30.00	30.00
	Bank Attachment Fee	60.00	60.00	60.00
	Advertising Fee	5.00	10.00	10.00
	Returned Check Fee	10% of face amount or 25.00, whichever is greater	10% of face amount or 25.00, whichever is greater	10% of face amount or 25.00, whichever is greater
TRANSPORTATION	Dial-A-Ride - within City limits, one way	3.00	3.00	3.00
	Outside city limits, one way	3.00	3.00	3.00
	Out of County, medical trips only	10.00	10.00	10.00
	Senior discount (one way)	2.00	2.00	2.00
	Medicaid Approved Transportation per mile	5.75	5.75	5.75
	Deviated Fixed Rate, per ride	2.00	2.00	2.00

Attachment B

Approved Salary and Grade Table

Harnett
COUNTY
NORTH CAROLINA

Attachment B
SALARY GRADE TABLE
Fiscal Year 2026-2027
(BOC approved 6/30/2026 and effective 7/16/2026)

Harnett COUNTY NORTH CAROLINA

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
1	Not Used	Annual	$ 19,460	$ 22,622	$ 25,784	$ 32,110
2	Not used	Annual	$ 20,434	$ 23,755	$ 27,075	$ 33,716
		Monthly	$ 1,702.83	$ 1,979.54	$ 2,256.25	$ 2,809.67
		Hourly	$ 9.8242	$ 11.4207	$ 13.0171	$ 16.2099
3	Not used	Annual	$ 21,457	$ 24,944	$ 28,430	$ 35,401
		Monthly	$ 1,788.08	$ 2,078.63	$ 2,369.17	$ 2,950.08
		Hourly	$ 10.3160	$ 11.9923	$ 13.6686	$ 17.0200
4	Grounds Maintenance Assistant	Annual	$ 22,529	$ 26,189	$ 29,849	$ 37,172
	Park Maintenance Assistant	Monthly	$ 1,877.42	$ 2,182.42	$ 2,487.42	$ 3,097.67
		Hourly	$ 10.8315	$ 12.5912	$ 14.3508	$ 17.8715
5	Camp Counselor	Annual	$ 23,655	$ 27,498	$ 31,341	$ 39,032
	Gym Supervisor	Monthly	$ 1,971.25	$ 2,291.50	$ 2,611.75	$ 3,252.67
	Park Attendant	Hourly	$ 11.3728	$ 13.2205	$ 15.0681	$ 18.7658
6	Not used	Annual	$ 24,837	$ 28,873	$ 32,909	$ 40,982
		Monthly	$ 2,069.75	$ 2,406.08	$ 2,742.42	$ 3,415.17
		Hourly	$ 11.9411	$ 13.8816	$ 15.8220	$ 19.7033
7	Not used	Annual	$ 26,080	$ 30,318	$ 34,556	$ 43,031
		Monthly	$ 2,173.33	$ 2,526.50	$ 2,879.67	$ 3,585.92
		Hourly	$ 12.5387	$ 14.5763	$ 16.6138	$ 20.6884
8	Computer Support Assistant	Annual	$ 27,383	$ 31,833	$ 36,283	$ 45,183
		Monthly	$ 2,281.92	$ 2,652.75	$ 3,023.58	$ 3,765.25
		Hourly	$ 13.1652	$ 15.3047	$ 17.4441	$ 21.7230
9	Not used	Annual	$ 28,752	$ 33,425	$ 38,098	$ 47,442
		Monthly	$ 2,396.00	$ 2,785.42	$ 3,174.83	$ 3,953.50
		Hourly	$ 13.8233	$ 16.0700	$ 18.3167	$ 22.8091
10	4-H Program Assistant	Annual	$ 30,191	$ 35,097	$ 40,002	$ 49,815
	Community Social Services Assistant	Monthly	$ 2,515.92	$ 2,924.71	$ 3,333.50	$ 4,151.25
	Custodian	Hourly	$ 14.5152	$ 16.8737	$ 19.2321	$ 23.9500

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
11	Data Entry Assistant	Annual	$ 31,700	$ 36,851	$ 42,001	$ 52,306
	Line Technician	Monthly	$ 2,641.67	$ 3,070.88	$ 3,500.08	$ 4,358.83
		Hourly	$ 15.2407	$ 17.7170	$ 20.1932	$ 25.1476
12	Community Health Technician	Annual	$ 33,284	$ 38,693	$ 44,102	$ 54,919
	Transit Driver (HARTS) PT/FT	Monthly	$ 2,773.67	$ 3,224.42	$ 3,675.17	$ 4,576.58
		Hourly	$ 16.0023	$ 18.6028	$ 21.2033	$ 26.4039
13	Administrative Support Specialist I	Annual	$ 34,948	$ 40,628	$ 46,308	$ 57,665
	Animal Care Technician	Monthly	$ 2,912.33	$ 3,385.67	$ 3,859.00	$ 4,805.42
	Breastfeeding Coordinator	Hourly	$ 16.8022	$ 19.5331	$ 22.2639	$ 27.7241
	Data Entry Operator II					
	Data Entry Specialist					
	Landfill Maintenance Worker					
	Library Assistant					
	Maintenance Worker					
	Medical Office Assistant					
	Park Supervisor					
	Processing Assistant III					
	Recreation Center Assistant					
14	Administrative Support Specialist II	Annual	$ 36,696	$ 42,660	$ 48,624	$ 60,550
	Community Social Services Technician	Monthly	$ 3,058.00	$ 3,555.00	$ 4,052.00	$ 5,045.83
	Transit Services Assistant	Hourly	$ 17.6426	$ 20.5100	$ 23.3774	$ 29.1111
15	Accounting Clerk IV (OSHR title- DSS)	Annual	$ 38,532	$ 44,793	$ 51,053	$ 63,578
	AMI Technician	Monthly	$ 3,211.00	$ 3,732.71	$ 4,254.42	$ 5,298.17
	Bailiff	Hourly	$ 18.5254	$ 21.5353	$ 24.5452	$ 30.5670
	Facilities Maintenance Tech Helper					
	Grounds Maintenance Technician I					
	Income Maintenance Technician					
	Office Assistant IV (OSHR title - DSS)					
	Parks Maintenance Technician I					
	Processing Assistant IV					
	Recreation Center Coordinator					
	Security Screening Technician					
	Senior Maintenance Worker					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	Transit Dispatcher					
16	Administrative Support Specialist III	Annual	$ 40,459	$ 47,033	$ 53,607	$ 66,756
	Evidence Technician	Monthly	$ 3,371.58	$ 3,919.42	$ 4,467.25	$ 5,563.00
	Library Community Engagement & Programming Assistant	Hourly	$ 19.4518	$ 22.6125	$ 25.7731	$ 32.0948
	Library Program Specialist					
	Office Assistant IV (OSHR title - Health)					
	Operations Supervisor (HARTS)					
	Painter					
	Register of Deeds Deputy I					
	Tax Program Assistant					
	Workforce Development Eligibility Specialist					
	Youth Counselor					
17	Accounting Clerk V (DSS)	Annual	$ 42,480	$ 49,384	$ 56,287	$ 70,093
	Accounting Technician II (OSHR title -Health)	Monthly	$ 3,540.00	$ 4,115.29	$ 4,690.58	$ 5,841.08
	Animal Shelter Supervisor	Hourly	$ 20.4235	$ 23.7426	$ 27.0616	$ 33.6992
	Classification Assistant					
	Collection System Technician Trainee/I					
	Distribution System Technician Trainee					
	Elections Specialist					
	Grounds Maintenance Technician II					
	Income Maintenance Caseworker I					
	NC Agriculture Cost Share Technician					
	Parks Maintenance Technician II					
	Processing Assistant V					
	Processing Unit Supervisor V					
	Program Assistant V					
	Register of Deeds Deputy II					
	Restitution & Teen Court Coordinator					
	Tax Collections Technician					
	Utility Customer Service Representative I					
	Utility Locate Technician					
	Utility System Technician					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	Water Quality Technician					
	Weighmaster					
18	Asst ES Administrator	Annual	$ 44,604	$ 51,853	$ 59,101	$ 73,598
	Collection System Technician II	Monthly	$ 3,717.00	$ 4,321.04	$ 4,925.08	$ 6,133.17
	Communications Engagement Coordinator	Hourly	$ 21.4446	$ 24.9296	$ 28.4145	$ 35.3844
	Distribution System Technician C					
	EMS Billing & Insurance Specialist					
	Facility Maintenance Technician I					
	Fleet Maintenance Mechanic					
	Heavy Equipment Operator					
	Park Maintenance Technician					
	Practical Nurse II					
	Senior Line Technician					
	Tax Program Assistant Supervisor					
	Utility Customer Services Representative II					
19	Accounts Supervisor	Annual	$ 46,834	$ 54,445	$ 62,056	$ 77,278
	Administrative Assistant	Monthly	$ 3,902.83	$ 4,537.08	$ 5,171.33	$ 6,439.83
	Assistant Laboratory Analyst	Hourly	$ 22.5168	$ 26.1760	$ 29.8352	$ 37.1536
	Central Permitting Technician					
	Collections System technician III					
	Distribution System Technician B					
	Elections Technician					
	Evidence Supervisor					
	Facility Maintenance Technician II					
	Field Service Officer					
	Foreign Language Interpreter II					
	Human Resources Placement Specialist (DSS)					
	Human Services Coordinator I (DSS)					
	Income Maintenance Caseworker II					
	Meter Services Coordinator					
	Natural Resources Conservationist I					
	Plant Maintenance Technician I					
	Records Supervisor					
	Register of Deeds Deputy III					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	Social Worker I					
	Tax Delinquent Collector					
	Utility Inventory Technician					
	Utility System Pump Technician I					
	Workforce Development Specialist I					
20	Body Worn Camera Assistant	Annual	$ 49,177	$ 57,168	$ 65,159	$ 81,142
	Career Center Manager	Monthly	$ 4,098.08	$ 4,764.00	$ 5,429.92	$ 6,761.83
	Collection System Technician IV	Hourly	$ 23.6432	$ 27.4852	$ 31.3271	$ 39.0113
	Criminal Analyst I					
	Distribution System Technician A					
	Facility Maintenance Technician III					
	Family Resource Program Specialist					
	Medical Laboratory Technician II					
	Plant Maintenance Technician II					
	Restitution & Teen Court Program Manager					
	Senior Fleet Maintenance Mechanic					
	Senior Field Service Officer					
	Solid Waste Operations Crew Leader					
	Treatment Plant Operator					
	Utility System Pump Technician II					
	Utility System Electrical Technician					
	Wastewater Treatment Plant Operator Trainee/I					
	Water Treatment Plant Operator Trainee/Apprentice					
21	Accounting Technician IV (OSHR title- Health)	Annual	$ 51,636	$ 60,027	$ 68,418	$ 85,199
	Administrative Assistant I (OSHR title- Health)	Monthly	$ 4,303.00	$ 5,002.25	$ 5,701.50	$ 7,099.92
	Central Permitting Tech/Project Coordinator	Hourly	$ 24.8255	$ 28.8597	$ 32.8939	$ 40.9619
	Development Compliance Officer					
	EMS Transportation Coordinator					
	Family & Child Care Resource Program Manager					
	Fleet Maintenance Supervisor					
	GIS Technician					
	GIS/E-911 Technician					
	Grounds Maintenance Supervisor					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	Income Maintenance Caseworker III					
	Income Maintenance Caseworker III Q&A Trainer*					
	Income Maintenance Investigator II					
	Income Maintenance III - Lead Worker*					
	IT Technician I					
	Laboratory Analyst					
	Nutrition Project Coordinator II					
	Parks Capital Projects Manager					
	Parks Maintenance Supervisor					
	Planning Technician					
	Plant Maintenance Technician III					
	Public Health Education Specialist I					
	Recreation Program Supervisor					
	Senior Central Permitting Technician					
	Utility Collections Officer					
	Utility System Pump Technician III					
	Veterans Services Officer					
	Wastewater Treatment Plant Operator II					
	Water Treatment Plant Operator C					
22	Accountant I	Annual	$ 54,217	$ 63,028	$ 71,838	$ 89,457
	Assistant Accreditation Manager	Monthly	$ 4,518.08	$ 5,252.29	$ 5,986.50	$ 7,454.75
	Assistant Solid Waste Manager	Hourly	$ 26.0663	$ 30.3023	$ 34.5382	$ 43.0090
	Audio Visual/Trainer Technician					
	Child Support Agent II					
	Collection System Crew Leader					
	Criminal Analyst II					
	Distribution System Crew Leader					
	EDC Office Coordinator					
	Land Records Paralegal					
	Librarian					
	Library Branch Manager I					
	Opioid Task Force Coordinator					
	Nutritionist II					
	Office Manager					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	Paralegal					
	Parks & Grounds Supervisor					
	Plant Maintenance Technician IV					
	Pre-Trial Release Administrator					
	Residential Plan Reviewer Technician					
	Senior Treatment Plant Operator					
	Senior Treatment Plant/Pretreat Operator					
	Tax Database Software Technician					
	Tax Personal Property Appraiser					
	Tax PUV Appraiser					
	Tax Real Property Appraiser					
	Transportation Manager					
	Utility System Pump Technician IV					
	Volunteer Services Director I					
	Wastewater Treatment Plant Operator III					
	Water Treatment Plant Operator B					
	Workforce Dev JobLink Coordinator					
	Zoning Inspector					
23	Accounting Specialist I (OSHR title-DSS & Health)	Annual	$ 56,927	$ 66,179	$ 75,430	$ 93,932
	Administrative Assistant II	Monthly	$ 4,743.92	$ 5,514.88	$ 6,285.83	$ 7,827.67
	Assistant Elections Director	Hourly	$ 27.3693	$ 31.8172	$ 36.2651	$ 45.1605
	Child Support Lead Agent					
	Communications Specialist					
	Facility Maintenance Supervisor					
	Income Maintenance Supervisor II					
	Legal Assistant/Deputy Clerk of BOC					
	Library Branch Manager II					
	Meter Services Supervisor					
	Natural Resources Conservationist II					
	Paralegal I (DSS)					
	Residential HVAC Changeout Officer					
	Right of Way Agent					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	SCADA Technician					
	Senior Collection System Crew Leader					
	Senior Distribution System Crew Leader					
	Senior Plant Maintenance Technician					
	Social Worker II					
	Utility Construction Coordinator					
	Utility Construction Inspector					
	Wastewater Treatment Plant Operator IV					
	Water Treatment Plant Operator A					
24	911 Database Manager	Annual	$ 59,774	$ 69,487	$ 79,200	$ 98,628
	Accountant II	Monthly	$ 4,981.17	$ 5,790.58	$ 6,600.00	$ 8,219.00
	Animal Services Manager	Hourly	$ 28.7381	$ 33.4079	$ 38.0777	$ 47.4182
	Assistant Utility Customer Service Supervisor					
	Assistant Veterans Service Director					
	Code Enforcement Officer I					
	Community Engagement Coordinator					
	Emergency Management Specialist					
	Executive Assistant					
	Facility Maintenance Manager					
	Human Resources Benefits & Wellness Specialist					
	Human Resources Generalist					
	Human Resources Recruiting Specialist					
	IT Technician II					
	Library Branch Manager III					
	Library Circulation Manager					
	Jetport Operations Manager					
	Medical Laboratory Technologist I					
	Payroll Specialist					
	Public Health Educator II					
	Pre-Treatment Program Specialist					
	Senior Water Treatment Plant Operator					
	Solid Waste Operations Manager					
	Telecommunications Administrative Officer					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	Telecommunications Training Officer					
25	Accounting Specialist I (OSHR title - Health)	Annual	$ 62,763	$ 72,963	$ 83,162	$ 103,560
	Assistant Register of Deeds	Monthly	$ 5,230.25	$ 6,080.21	$ 6,930.17	$ 8,630.00
	Library Branch Manager IV	Hourly	$ 30.1751	$ 35.0788	$ 39.9825	$ 49.7894
	Capital Project Construction Director					
	Child Support Supervisor II					
	Code Enforcement Officer II					
	Distribution & Collection System Supervisor					
	EMS Asst Chief of Logistics					
	Environmental Health Specialist					
	Financial Systems Analyst					
	Fleet Director					
	Information Technology Project Coordinator					
	Latent Print Examiner					
	Natural Resources Director					
	Planner I					
	Senior Electrical & Instrumentation Technician					
	Senior Engineering Technician					
	Senior Support Specialist/Board Clerk					
	Social Worker III					
	Utility Data Specialist					
26	Accountant III	Annual	$ 65,901	$ 76,610	$ 87,319	$ 108,737
	Assistant Emergency Management Coordinator	Monthly	$ 5,491.75	$ 6,384.17	$ 7,276.58	$ 9,061.42
	Child Support Supervisor III (Program Manager)	Hourly	$ 31.6838	$ 36.8325	$ 41.9811	$ 52.2784
	Daytime Deputy Fire Marshal					
	Facilities Maintenance Director					
	IT Technician III					
	Nutrition Program Director I					
	Planner II; Long Range Planner					
	Procurement Manager					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	Real Property Revaluation Supervisor					
	Risk Management and Safety Manager					
	Senior GIS Technician					
	Social Work Supervisor II					
	Social Worker IV (I/A&T)					
	Tax Listing/Billing Supervisor					
	Utility Customer Service Supervisor					
	Veterans Services Director					
27	Applications Analyst	Annual	$ 69,197	$ 80,441	$ 91,685	$ 114,174
	Chief Deputy Fire Marshal	Monthly	$ 5,766.42	$ 6,703.42	$ 7,640.42	$ 9,514.50
	Clerk to the Board of Commissioners	Hourly	$ 33.2684	$ 38.6743	$ 44.0802	$ 54.8924
	Database Administrator					
	Emergency Services Administrator					
	EMS Captain of Training					
	Environmental Health Program Specialist					
	Finance Systems Analyst					
	GIS Specialist					
	Network Security Analyst					
	Tax Deputy Collector					
	Utility Asset Management Supervisor					
	Utility Maintenance Supervisor					
	Workforce Development Director/Joblink Coordinator					
28	Accounting Supervisor	Annual	$ 72,657	$ 84,463	$ 96,269	$ 119,883
	Code Enforcement Officer III	Monthly	$ 6,054.75	$ 7,038.58	$ 8,022.42	$ 9,990.25
	Director of Marketing	Hourly	$ 34.9319	$ 40.6080	$ 46.2841	$ 57.6372
	Elections Director					
	Environmental Health Supervisor I					
	GIS Analyst					
	Human Resources Manager					
	Income Maintenance Administrator I					
	Information Systems User Group Supervisor					
	Detention Licensed Clinical Socail Worker					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
	Public Health Nurse II					
	Senior IT Systems Specialist					
	Senior Planner					
	Wastewater Treatment Plant Supervisor					
29	Administrative and Budget Officer	Annual	$ 76,289	$ 88,686	$ 101,082	$ 125,877
	Assistant Library Director	Monthly	$ 6,357.42	$ 7,390.46	$ 8,423.50	$ 10,489.75
	Assistant Manager of Building Services	Hourly	$ 36.6781	$ 42.6381	$ 48.5980	$ 60.5190
	Commercial Construction Supervisor					
	EMS Asst Chief of Training					
	EMS Compliance Officer					
	GIS Systems Administrator					
	Local Public Health Administrator I					
	Public Health Nurse III					
	Social Work Supervisor III					
	Utility Capital Project Manager					
30	Accounting Manager	Annual	$ 80,103	$ 93,120	$ 106,136	$ 132,171
	Assistant Manager of Planning Services	Monthly	$ 6,675.25	$ 7,759.96	$ 8,844.67	$ 11,014.25
	Assistant Tax Administrator	Hourly	$ 38.5118	$ 44.7699	$ 51.0279	$ 63.5450
	Communications & Marketing Director					
	Public Health Nurse Supervisor I					
	Reporting Manager					
	Social Work Program Manager					
	Telecommunications Manager					
	Water Treatment Plant Supervisor					
31	Director of Public Safety Communications	Annual	$ 84,108	$ 97,776	$ 111,443	$ 138,781
	Emergency Management Coordinator	Monthly	$ 7,009.00	$ 8,147.96	$ 9,286.92	$ 11,565.08
	GIS/E911 Operations Administrator	Hourly	$ 40.4373	$ 47.0084	$ 53.5794	$ 66.7229
	Wastewater Treatment Superintendent					
32	Asst Director, Dev Serv/Mgr of Planning	Annual	$ 88,313	$ 102,664	$ 117,015	$ 145,718
	Assistant IT Director	Monthly	$ 7,359.42	$ 8,555.33	$ 9,751.25	$ 12,143.17
	Jetport Director	Hourly	$ 42.4590	$ 49.3587	$ 56.2583	$ 70.0581
	Manager of Building Services					

Grade	Job Title	Frequency	Minimum		Job Rate		Mid Point		Maximum	
	Register of Deeds									
	Utility Systems Manager									
33	Fire Marshal	Annual	$	92,730	$	107,798	$	122,866	$	153,004
	Utility Civil Engineer	Monthly	$	7,727.50	$	8,983.17	$	10,238.83	$	12,750.33
		Hourly	$	44.5826	$	51.8270	$	59.0713	$	73.5610
34	Asst. Staff Attorney	Annual	$	97,367	$	113,189	$	129,010	$	160,654
	EMS Chief	Monthly	$	8,113.92	$	9,432.38	$	10,750.83	$	13,387.83
	General Services Director	Hourly	$	46.8120	$	54.4186	$	62.0252	$	77.2390
	Library Director									
	Parks & Recreation Director									
	Solid Waste Director									
	Tax Administrator									
35	Advanced Practice Provider II	Annual	$	102,234	$	118,848	$	135,462	$	168,688
	Attorney II DSS	Monthly	$	8,519.50	$	9,904.00	$	11,288.50	$	14,057.33
	Deputy Finance Officer	Hourly	$	49.1519	$	57.1396	$	65.1272	$	81.1015
	Economic Developer									
	Emergency Services Deputy Director									
	Human Resources Director									
	Public Health Nursing Director II									
	Social Services Deputy Director									
36	Chief Information Officer	Annual	$	107,347	$	124,792	$	142,236	$	177,121
	Development Services Director	Monthly	$	8,945.58	$	10,399.29	$	11,853.00	$	14,760.08
	Sheriff	Hourly	$	51.6101	$	59.9971	$	68.3840	$	85.1559
37	Assistant HRW Director	Annual	$	112,714	$	131,030	$	149,346	$	185,978
	Economic Development Director	Monthly	$	9,392.83	$	10,919.17	$	12,445.50	$	15,498.17
	Senior Staff Attorney	Hourly	$	54.1904	$	62.9964	$	71.8023	$	89.4142
38	Assistant County Manager	Annual	$	118,350	$	137,582	$	156,813	$	195,276
	Finance Officer	Monthly	$	9,862.50	$	11,465.13	$	13,067.75	$	16,273.00
	Social Services Director	Hourly	$	56.9001	$	66.1462	$	75.3923	$	93.8845
39	Emergency Services Director	Annual	$	124,268	$	144,461	$	164,654	$	205,041
	Local Public Health Director	Monthly	$	10,355.67	$	12,038.42	$	13,721.17	$	17,086.75
		Hourly	$	59.7454	$	69.4538	$	79.1621	$	98.5793
40	HRW Director	Annual	$	130,480	$	151,684	$	172,887	$	215,292
		Monthly	$	10,873.33	$	12,640.29	$	14,407.25	$	17,941.00

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
		Hourly	$ 62.7320	$ 72.9262	$ 83.1203	$ 103.5078
41	Deputy County Manager	Annual	$ 137,004	$ 159,268	$ 181,531	$ 226,058
		Monthly	$ 11,417.00	$ 13,272.29	$ 15,127.58	$ 18,838.17
		Hourly	$ 65.8686	$ 76.5724	$ 87.2762	$ 108.6838
42	Not Used	Annual	$ 143,855	$ 167,231	$ 190,607	$ 237,359
43	Not Used	Annual	$ 151,048	$ 175,593	$ 200,138	$ 249,281
44	Not Used	Annual	$ 158,598	$ 184,371	$ 210,144	$ 261,689
101	Not Used	Annual	$ 41,531	$ 48,279	$ 55,026	$ 68,525
		Monthly	$ 3,460.92	$ 4,023.21	$ 4,585.50	$ 5,710.42
102	Booking Intake Technician	Annual	$ 43,608	$ 50,694	$ 57,780	$ 71,951
		Monthly	$ 3,634.00	$ 4,224.50	$ 4,815.00	$ 5,995.92
103	Emergency Medical Technician	Annual	$ 45,786	$ 53,228	$ 60,669	$ 75,551
	Detention Master Control	Monthly	$ 3,815.50	$ 4,435.63	$ 5,055.75	$ 6,295.92
104	Detention Officer	Annual	$ 48,078	$ 55,890	$ 63,702	$ 79,326
		Monthly	$ 4,006.50	$ 4,657.50	$ 5,308.50	$ 6,610.50
105	Telecommunicator EMD (uses 2288 hrs/yr)	Annual	$ 50,479	$ 58,683	$ 66,886	$ 83,294
		Monthly	$ 4,206.58	$ 4,890.21	$ 5,573.83	$ 6,941.17
106	Detention Corporal	Annual	$ 53,006	$ 61,619	$ 70,232	$ 87,459
	Advanced Emergency Medical Technician	Monthly	$ 4,417.17	$ 5,134.92	$ 5,852.67	$ 7,288.25
107	Deputy Sheriff	Annual	$ 55,656	$ 64,701	$ 73,745	$ 91,831
	Detention Sergeant	Monthly	$ 4,638.00	$ 5,391.71	$ 6,145.42	$ 7,652.58
	Reserve Deputy Sheriff					
	Telecommunications Shift Supervisor					
108	Not Used	Annual	$ 58,437	$ 67,934	$ 77,430	$ 96,424
		Monthly	$ 4,869.75	$ 5,661.13	$ 6,452.50	$ 8,035.33
109	Paramedic (uses 3,340 for FT ees)	Annual	$ 61,361	$ 71,332	$ 81,303	$ 101,244
		Monthly	$ 5,113.42	$ 5,944.33	$ 6,775.25	$ 8,437.00
110	Deputy Fire Marshal	Annual	$ 64,428	$ 74,898	$ 85,367	$ 106,305
	Deputy Sheriff Corporal	Monthly	$ 5,369.00	$ 6,241.46	$ 7,113.92	$ 8,858.75
	Deputy Sheriff Detective					
	Emergency Medical Services Lieutenant					
	Fire Marshal/Plan Reviewer					

Grade	Job Title	Frequency	Minimum	Job Rate	Mid Point	Maximum
111	Community Paramedic	Annual	$ 67,650	$ 78,642	$ 89,634	$ 111,620
	Detective Corporal	Monthly	$ 5,637.50	$ 6,553.50	$ 7,469.50	$ 9,301.67
	Detention Lieutenant					
	EMS District Chief					
112	Computer Forensic Analyst	Annual	$ 71,031	$ 82,575	$ 94,118	$ 117,202
	Deputy Sheriff Sergeant	Monthly	$ 5,919.25	$ 6,881.21	$ 7,843.17	$ 9,766.83
	Detective Sergeant					
	EMS Asst Chief of Operations					
113	Not Used	Annual	$ 74,585	$ 86,704	$ 98,822	$ 123,062
114	Body Worn Camera Administrator	Annual	$ 78,311	$ 91,038	$ 103,764	$ 129,215
	Deputy Sheriff Lieutenant	Monthly	$ 6,525.92	$ 7,586.46	$ 8,647.00	$ 10,767.92
115	Not used	Annual	$ 82,227	$ 95,590	$ 108,953	$ 135,676
		Monthly	$ 6,852.25	$ 7,965.83	$ 9,079.42	$ 11,306.33
116	Not Used	Annual	$ 86,338	$ 100,370	$ 114,401	$ 142,461
117	Deputy Sheriff Captain	Annual	$ 90,656	$ 105,388	$ 120,119	$ 149,585
	Detective Captain	Monthly	$ 7,554.67	$ 8,782.29	$ 10,009.92	$ 12,465.42
	Detention Captain					
	Sheriff CALEA					
118	Not Used	Annual	$ 95,189	$ 110,657	$ 126,125	$ 157,063
119	Deputy Sheriff Major	Annual	$ 99,950	$ 116,192	$ 132,433	$ 164,915
		Monthly	$ 8,329.17	$ 9,682.63	$ 11,036.08	$ 13,742.92
120	Not Used	Annual	$ 104,946	$ 122,001	$ 139,056	$ 173,161

* These positions receive a 5% pay differential for additional duties.

Harnett
COUNTY
NORTH CAROLINA

Attachment C

Harnett County Fiscal Policy

- Originally Adopted: May 7, 2021
- Approved Amendments as of November 7, 2016
- Approved Amendments as of February 17, 2020
- Approved Amendments as of February 15, 2021
- Approved Amendments as of July 1, 2023
- Approved Amendments as of July 1, 2024
- Approved Amendments as of July 1, 2025

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FISCAL POLICY – PURPOSE

Harnett County government exists to meet the needs of residents through the services the County is mandated to provide or has elected to provide. To meet these needs, the County must maintain its financial integrity. In addition, the County must continually prepare to provide services for a growing population. The County's Fiscal Policy is intended to maintain and improve the County's financial condition and preserve its ability to meet future needs. This policy will be reviewed at least annually, and changes will be presented to the Board of Commissioners for approval. An effective policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,
- Enhances short-term and long-term credit worthiness and helps the County achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing a clear and consistent framework for budget and financial decisions,
- Directs attention to the total financial picture of the County, rather than single-issue areas,
- Links long-term financial planning with day-to-day operations, and
- Provides the County Staff, the County Board of Commissioners, and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters.

To these ends, the following fiscal policy is adopted:

CAPITAL IMPROVEMENT PLAN (CIP) POLICIES

1. It is the responsibility of the County Board of Commissioners to provide for the capital equipment and facilities necessary to deliver county services to the residents of the County, as well as provide necessary capital equipment and facilities for the Harnett County Public Schools and the Central Carolina Community College system.
2. North Carolina statutes charge the County Manager with preparation of the recommended capital budget. It shall be his/her responsibility or that of his/her designee to coordinate the CIP process; receive requests from County departments, Harnett County Public Schools, and Central Carolina Community College; and propose a recommended CIP to the Board of Commissioners.

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3. The Board of Commissioners is responsible for adopting a CIP annually and may amend it as needed.
4. All capital projects must be proposed through the County's CIP process.
5. The CIP includes all approved capital projects, including new construction, renovations, vehicles and heavy equipment, new software and other technology, and all other purchases and improvements that meet the threshold for definition as a capital project, currently $100,000 and above.
6. The County will develop a CIP of at least seven years and review and update the plan annually. The Harnett County Public Schools and the Community College System are strongly encouraged to submit their needs through this process, along with prioritization of their requests.
7. After projects are approved in the CIP and before the project can begin, the project must be authorized through one of two means:
   A. Capital project ordinances: A separate capital budget ordinance shall be submitted to the Board of Commissioners for approval for all capital projects that are projected to span more than one fiscal year.
   B. All other capital projects will be budgeted in the operating budget.
8. All capital projects will be assigned a project code by the Finance Officer for tracking and reporting purposes.
9. The CIP will prioritize the maintenance of existing facilities and equipment, and otherwise protect the county's past capital investments. A maintenance and replacement schedule will be developed and followed as funding allows.
10. County departments will provide a written justification and identify the estimated project costs, potential funding sources, and impacts on the operating budget for each proposed capital project and include this information in their requests. The County Manager or his/her designee will review, modify as appropriate, and include this information in the recommended CIP.
11. The County will pursue the most cost-effective strategies for financing the CIP, consistent with prudent fiscal management.

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DEBT POLICIES

1. The County will confine long-term borrowing to critical capital projects that cannot be financed from current revenues unless financing results in a net financial benefit to the county.
2. The County will take a balanced approach to capital funding by utilizing capital reserves and pay-as-you-go funding where possible. Pay-as-you-go funding will come from budgeted appropriations and funds set aside in capital reserves.
3. The county's capital funding strategy should result in the least fiscal impact on current and future taxpayers.
4. When the County finances capital projects by issuing bonds or entering capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
5. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.5%. Net debt is defined as all debt that is tax-supported.
6. Debt Service expenditures as a percent of total governmental fund expenditures should not exceed 15%. Should this ratio exceed 15%, staff must request an exception from the Board of Commissioners stating the justification and expected duration of the policy exception. Exceptions shall be reviewed and approved annually by the Board of Commissioners until compliance is achieved.
7. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
8. Outstanding tax-supported debt principal shall be no less than 50.0% repaid in 10 years.
9. Enterprise Debt Policies:
   A. The Enterprise Fund is responsible for setting rates and charges at such a level which maintains the "self-supporting" nature of the fund.
   B. The County will target a minimum amount of equity funding of 10% of the Enterprise Fund capital improvement plan on a five-year rolling average.
   C. The Enterprise Fund will comply with all applicable bond covenants.

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D. The Enterprise Fund will maintain a debt service coverage ratio as defined by the General Indenture of the Enterprise System Revenue Bonds. These minimum requirements are summarized to be:

1) 1.20x debt service coverage on Parity Indebtedness (Revenues for this measure may include 20% of the balance in the Surplus Account at the end of the preceding Fiscal Year)

2) 1.00x debt service coverage of Parity Indebtedness, General Obligation Indebtedness, Subordinate Indebtedness, Other Indebtedness, and any amount due to the Qualified Reserve Fund or Qualified Reserve Fund Substitute.

RESERVE POLICIES

1. The County will maintain a minimum Unassigned Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to 15% of General Fund Expenditures with a targeted Unassigned Fund Balance equal to 20% of General Fund Expenditures.
2. In the event that funds are available over and beyond the 20% targeted amount, those funds may be transferred to a capital reserve fund, a capital projects fund, to pay down debt or to fund other one-time uses. Such transfers or uses shall be approved by the Board of County Commissioners in conjunction with a staff recommendation based upon a fund balance analysis to be completed within six months of the close of each fiscal year taking into consideration the prior year's financial statements, current year-to-date budget performance, current property tax valuations and the County's most recently adopted capital improvement plan.
3. The County Board may, from time-to-time, utilize fund balances that will reduce Unassigned Fund Balance below the 15% minimum for the purposes of a declared fiscal emergency or other such purpose as to protect or enhance the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the Unassigned Fund Balance to the target level within 36 months. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
4. Enterprise Reserve Policies: The County has adopted a comprehensive strategy for the long-term stability and financial health of each Enterprise Fund that provides for annual increases in fund reserves to an established goal of 50% of operating and maintenance expenses.

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BUDGET DEVELOPMENT POLICIES

1. The County will manage its annual budget to meet its legal and debt obligations, ensure adequate funding of current service levels, meet the priorities of the Board of Commissioners, maintain the County's financial condition, and keep property tax increases to a minimum. The County shall operate under an annual balanced budget ordinance whereby the sum of net revenues and appropriated fund balances equals the expenditure appropriations.
2. The Budget Process will comply with the North Carolina Local Government Budget and Fiscal Control Act.
3. North Carolina statutes charge the County Manager with preparation of the recommended operating budget. It shall be his/her responsibility or that of his/her designee to coordinate the budget process; receive requests from County departments, Harnett County Public Schools, and Central Carolina Community College; and propose a recommended budget to the Board of Commissioners.
4. The Board of Commissioners is responsible for adopting an annual operating budget and may amend it as needed.
5. Use of one-time revenues: One-time revenues should not support ongoing personnel and operating costs. Use of one-time revenues is appropriate for capital outlay, CIP projects, debt retirement, contribution to capital reserve, and other non-recurring expenses. Proceeds from the sale of surplus capital items will go into the County's general capital reserve unless proceeds are otherwise restricted.
6. The County will pursue an aggressive policy to collect current and delinquent property taxes, utility fees, licenses, permits and other revenues due to the County. The County will not waive any revenues due to the County unless those revenues were collected unlawfully.
7. The Finance Officer will generate reports that show actual revenues and expenditures compared to the budget and will present this to the County Board monthly.
8. Budget amendments will be brought to the County Board for consideration as needed.
9. New or increased services: The County should ensure adequate funding of current services before funding new or enhanced services.
10. Mid-year appropriations: All agencies supported by the county must function within the resources made available to them through the annual budget. The county will consider requests for new or expanded programs during the regular budget process. Only in extreme circumstances will such requests be considered outside of the budget process.

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11. Funding-of Outside Agencies: From time to time, the County may elect to provide services through nonprofit agencies if those services meet the standard for public purpose as defined by the NC Constitution and the services can be achieved more cost effectively through the nonprofit. To receive county funding, nonprofits must abide by the county's budget process and deadlines and provide the information requested during the budget process.

12. Grants: The County will pursue federal, state, and private grants to enhance services to County residents. However, the County will limit its financial support of grant- funded programs to avoid commitments that continue beyond funding availability. The County will not continue programs after grants have expired, except as expressly approved by the Board of Commissioners as part of the annual budget process. The grant approval process will proceed as follows:

    a. If a grant does not require any county match, either cash or in-kind, and the county does not expect or is not obligated to continue to fund a position or a program after the expiration of the grant, then the proposal can be reviewed and approved by the County Manager. However, the County Manager may choose to present a grant proposal to the Board for approval, if he/she feels that it is appropriate.

    b. If the grant requires a county match, either cash or in-kind, or the funder expects the county to continue to fund a position or program after the grant is complete, then the grant application must be submitted to the Board of Commissioners for approval.

    c. For grants that require Board of Commissioner approval, but approval cannot be obtained before the grant deadline, the Manager's Office can authorize the application with prior notice to the Chair and Vice Chair and report to the Board of Commissioners at their next meeting. If the Board of Commissioners does not approve the grant proposal, the funder will be notified that the county chooses to withdraw the application.

    d. Departments shall be responsible for timely completion and filing of reports required by the grantor. Missing report deadlines shall be grounds for denying approval of future grant applications.

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e. It will be the general policy of this Board that it will not absorb any reduction in State and Federal funds; however, the Board, in its discretion, may amend the budget ordinance to appropriate additional funds to compensate for the reduction in State and Federal funds so longs as the ordinance, as amended, satisfies the requirements of G.S. 159-8 and 159-13. If the Board does not appropriate additional funds, the **agency shall reduce personnel or program expenditures to stay within the authorized County appropriation.**

f. The policy is extended to any agency that is funded by the County and receives State or Federal funds. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to distribute this policy to each of the agencies that may be involved.

13. New positions: new positions for existing programs and services should be added when there is no other viable option. Alternatives, such as contracting, technology, and reassignment of duties should be fully explored and documented before new positions are funded.

14. Level of budgeting: To tie costs to specific services, departments shall submit budgets for each of their divisions or program areas. Department heads are authorized to **request** transfers of operating funds between their **budgeted** divisions. The Budget Officer must approve transfers. Transfers made from salary and wage accounts shall not result in an increase of salary obligations. Transfers into capital outlay lines shall not result in the purchase of additional capital items not previously approved by the Board of Commissioners. The County shall adopt budgets at the department level. Commissioners reserve the right to review and/or adopt budgets at a greater level of detail.

15. Justification for funding: Departments and agencies requesting funding from the county
    a. Should justify their requests in terms of maintaining or increasing service levels. Departments should measure their performance in key service areas and periodically compare their performance to other jurisdictions to discover efficiencies and develop best management practices.

16. Contingency funds: Departments shall not include contingency funds in their respective budgets. The county shall include a general contingency fund in its annual budget. The amount of the contingency fund shall not exceed one percent of the annual budget.

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17. Budget Officer: The County Manager serves as the budget officer. He/she is authorized to perform the following functions or delegate them:
    a. Transfer funds within a department without limitation.
    b. Transfer amounts of up to $5,000 between departments of the same fund with a memorandum report on such transfers at the next regular meeting of the Board of Commissioners.
    c. Transfer amounts of up to $50,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners. Greater amounts can be made available upon the agreement of the Board of Commissioners.
    d. Employ temporary help from time to time to meet circumstances.
    e. Execute contracts if funds for the contract have been approved as part of the annual budget and the contract does not exceed the funds appropriated, the contract's term does not exceed three years, all applicable state laws and county policies regarding purchasing are followed, and the contract does not exceed $250,000.
    f. Execute on behalf of the Board of Commissioners any other contract, change order, purchase order or other instrument incurring any obligation which is specifically approved by the Board of Commissioners.
    g. Authorize payment in an amount not to exceed $5,000 in settlement of any liability claims against the County or against any of its officers or employees.
18. Enterprise Funds:
    a. The County maintains Enterprise Funds (primarily water and wastewater and solid waste) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County Fiscal Policy with any exceptions noted in the policy.
    b. Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in either the capital improvement plan or the annual budget request, depending on the cost of the improvement.

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c. Service rates:

i. Service rates will be reviewed annually as part of the budget process.

ii. Service rates will be adjusted as needed to provide adequate funding for the proper operation, maintenance, and expansion of the system.

iii. Service rates will be adjusted as necessary to meet bond covenants, debt service obligations, and the Adopted Fiscal Policy.

EDUCATION FUNDING POLICIES

1. It is the intent of the County to appropriate funding to the Board of Education to assure that the necessary resources are provided for current expenses and to meet the low- wealth funding requirements.
2. The County will provide current expense funding based upon the most recent known 2nd month average daily membership (ADM) times the most recent known Three-Year Average of Appropriations as determined by the NC Department of Public Instruction.
3. The County will provide funds for Capital and Capital Maintenance. An amount equivalent to 65% of the prior year's lottery proceeds will be disbursed based upon the adopted budget ordinance.
4. The County will detail the amounts to be budgeted under this policy as part of the annual budget ordinance.

CASH MANAGEMENT/ INVESTMENT POLICIES

1. It is the intent of the County that public funds will be invested in interest bearing accounts to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.

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2. Up to one-half (50%) of the appropriations to Non-County Agencies and to non-debt supported capital outlays for County Departments can be encumbered prior to December. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County' s Budgeted Revenues will be realized.
3. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally combined.
4. Cash Flows will be forecasted, and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
5. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
6. Maturity: All investments will mature in no more than sixty (60) months from their purchase date.
7. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in book-entry form in the name of the County with the County's third-party Custodian (Safekeeping Agent).
8. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository if such funds are secured in accordance with NCGS-159 (31). The County may invest idle funds in the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than "AAA", and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.
9. Diversification: No more than 25% of the County's investment funds may be invested in commercial paper.
10. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Officer.

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SUMMARY OF KEY POLICY RATIOS

Ratio	***Target***
Tax Supported Debt to Assessed Value:	<2.5%
Tax Supported Debt Service vs. Expenditures:	<15.0%
Tax Supported 10- Year Payout Ratio:	>50.0%
General Fund Unassigned Fund Balance as a Percent of Operating Budget:	>15.0%
Enterprise Fund Pay-go Capital (5-year Rolling Average):	>10.0%
Enterprise Fund Parity Debt Service Coverage (with 20% of Surplus Account)	>1.20x
Enterprise Fund Debt Service Coverage on all Indebtedness:	>1.00x
Enterprise Fund Reserves as a Percent of Operating and Maintenance:	>50%

Harnett
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Attachment D

Approved Best Management Practices for Capital Projects & Change Orders

Harnett COUNTY NORTH CAROLINA

Attachment D: Framework for Best Management Practices for Capital Projects & Change Orders

1. Standardization of contract documents.
2. Change Orders and Claims shall be handled in accordance with the Contract Documents.
3. Where contractor delays will not result, the cost for a contract change order shall be negotiated prior to authorization to do the work. The itemized cost proposal will be reviewed by the originating department, legal, finance and administration prior to final approval.
4. Work change directives will be used where work must be done on an emergency basis or when contractor delays through no fault of the contractor will result.
5. There should be consideration for exemptions in cases of special emergency involving the health and safety of the citizens and their property.
6. The County Manager shall have the authority to execute and approve change orders and the associated budget amendment up to five percent (5%) of the contract amount. This specifically includes the transfer of contingency funds. Notification of such actions will be provided to the Board of Commissioners via the County Manager's Report.
7. The estimated quantities of items of unit price work are not guaranteed and are solely for the purpose of comparison of bids and determine an initial contract price. Determinations of the actual quantities and classification of unit price work performed by contractor will be made by Engineer and reconciled in the final adjusting change order.

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Attachment E

Harnett Regional Water 2026-2027

Capital Improvement Program

HARNETT REGIONAL WATER

Capital Improvement Plan
2026-2027

EXECUTIVE SUMMARY

The capital improvement plan attached herewith is a working tool developed by the HRW staff to give guidance toward the County's water and sewer infrastructure development and capital needs program. It consists of an assessment of the current water and wastewater systems and projects these capital needs over a ten-year period. This plan is offered to the Board to seek their guidance and input as they look toward Harnett County's future. This plan should be a helpful fiscal planning tool that allows us to forecast capital demands on revenues and borrowing power to help avoid overextending ourselves financially during the next ten years and beyond. HRW recommends that the review and approval of this capital improvement plan be accomplished annually as part of the budget process. General approval of this document by resolution does not commit the Board to specific approval of any one project or expenditure, nor does it appropriate money for any project. This would still be accomplished through separate capital project ordinances. The approval by resolution from the Board simply approves the capital improvement plan as a plan for the forecast period.

DESCRIPTION OF COUNTY

Demographics. The County, formed in 1855, has a projected population of 136,709. The per capita income for the County is $47,518 and the median household income is $69,012 (23rd in NC). The poverty rate is 13.7% and the unemployment rate currently stands at 3.6%.

Land Area Configurations. Harnett County is located in the south central portion of North Carolina. It lies partially in the Coastal Plain and partially in the Piedmont section. The eastern two-thirds of the County exhibit topographic features common to the Coastal Plain region of North Carolina. It is an area of level to gently rolling terrain with elevations ranging from 100 to 300 feet above sea level. The major underlying geological formation includes sedimentary rocks consisting mostly of unconsolidated sands and clays. Topographical features of the western part of the County resemble the Piedmont region of North Carolina. It is an area of steeper hills with elevations as high as 450 feet above sea level. The major underlying geological formation includes crystalline rocks, such as granite and slate.

Mission Statement.

"Harnett Regional Water provides high quality water and wastewater services to residents and businesses in Harnett County and the surrounding region. The organization is focused on customer service and is committed to environmental stewardship. Its position on the Cape Fear River, combined with significant investments in infrastructure and foresight from past and current leaders, will allow Harnett Regional Water to continue to serve the rapidly growing central region of North Carolina." HRW continues to grow from a single county water and sewer department to a regional water and wastewater provider.

Description of Existing Facilities. Harnett Regional Water provides water and/or wastewater services to approximately 120,000 Harnett County residents. HRW also provides public water to customers in Counties contiguous to ours. These Counties include Cumberland, Johnston, Moore, Lee, and Wake. The Harnett County Regional Water Treatment Plant supplies water to the Harnett County municipalities of Lillington, Angier, Erwin, and Coats. It supplies water to the Towns of Fuquay-Varina and Holly Springs in Wake County and also the Towns of Spring Lake and Linden in Cumberland County. It also jointly supplies water to Fort Bragg through a partnership with the Public Works Commission of Fayetteville. The Harnett County Regional Water Treatment Plant utilizes the Cape Fear River as the source for the system's drinking water and currently has a treatment capacity of forty-two million gallons a day (42 MGD). HRW's water system consists of nine County water and sewer districts. Each of these districts exists as a separate legal entity pursuant to Chapter 162A of the North Carolina General Statutes. The County maintains and operates the districts for a fee equal to the districts' debt service amount. This amount is paid from general revenues received from water and/or wastewater sales from the various districts. The County established a "Harnett County Public Utilities Fund" in 1998 that consolidated accounting for the operation of these districts. This allowed the department to budget revenues and expenditures in a consolidated manner rather than nine individual district budgets. HRW provides wastewater treatment to the Towns of Angier, Coats and Lillington in Harnett County. HRW also provides wastewater treatment to the Town of Fuquay-Varina in Wake County and Fort Bragg Army Base in Cumberland County. HRW was established in 1982 with approximately 600 water customers and 8 employees. We have grown in the forty-three years since to approximately 44,000 water customers, 14,000 sewer customers and 120 employees. HRW infrastructure consists of approximately 1,490 miles of water mains, 420 miles of sewer collection mains and totals over $403 million dollars in assets. In addition to the 42 million gallon per day regional water plant mentioned above, other assets include 2 wastewater treatment plants with a combined treatment capacity of 22.5 million gallons per day, 20 elevated water storage tanks with 8.9 million gallons of capacity, 18.2 million gallons of ground storage capacity, a 60 million gallon reservoir, 24 water booster stations with pumping capacity of 133 million gallons per day and 105 sewer lift stations. Approximately 95% of Harnett County residents now have access to public water. As is apparent from the above history, HRW has experienced tremendous growth and accomplishment through the valiant efforts and foresight of past and present Harnett County Commissioners and staff. Their dedication to a countywide water and strategically located sanitary sewer system is the reason for the utility's success.

WATER SYSTEM

Treatment Facility. HRW's existing 42 mgd (million gallons per day) regional water treatment facility was recently upgraded to that capacity in FY 2016-17 at a cost of approximately $12 million dollars. The project added four new filters, an upgraded alum sludge disposal system, new backwash/chemical storage and modified the raw water intake and raw water/reservoir low-lift pump stations. Moore County, Johnston County, the Towns of Holly Springs and Fuquay-Varina in Wake County, as well as Fort Bragg in Cumberland County are the current capacity holders in the Harnett County Regional Water Treatment Facility. Currently, HRW is piloting the current treatment facility to establish what improvements will be needed to safely remove PFAS and PFOA (and other such chemicals) from our water supply to meet newly imposed EPA guidelines taking effect in 2029. It is estimated the WTP PFAS Improvements Project will cost approximately $95 million dollars and begin in FY 2028. Due to the tremendous residential growth in the County, Harnett Regional Water is also committed to building a new 10-15 mgd water treatment facility in the Erwin area of the County. Our planning estimates project the new plant will be needed to supplement the existing Harnett Regional Water Treatment Plant by the end of this decade. Cost estimates are currently approximately $240 million dollars for the project as it will be funded by revenue bonds and HRW reserves. There is also the strong possibility that other surrounding entities will be interested in purchasing capacity in the new planned water treatment facility. Those discussions have already begun.

Water Supply Plan. The State of North Carolina requires that all water systems submit an approved water supply plan annually. This plan is currently being updated by the HRW staff. The purpose of this plan is to provide evidence to the

State that the water system is providing adequate planning for the supply of water through a designated planning period. Water supply planning is also continuing in the area of hydraulic modeling as the engineering firm of Hazen & Sawyer is engaged in providing an updated water hydraulic model of our entire distribution system. This will be critical importance in planning and directing future water resources to accommodate new growth.

Water Conservation Measures. Harnett County amended its Water Shortage & Conservation Ordinance in the spring of 2008. The ordinance was amended in response to the drought conditions in our area over the last several years. The ordinance now more clearly defines the stages of water conservation and what triggers their enactment. It also established a normal irrigation schedule and increased the department's enforcement authority during emergencies. Our water supply is a critical resource that must be protected at all costs.

Water Distribution System.

HRW is in design discussions with the Town of Holly Springs in Wake County to upgrade our distribution system by constructing a 24 MGD intermediate pump station and 1 million gallon elevated storage tank to complete HRW's ability to supply the Town with their entire 10 MGD water capacity allocation. This project is estimated to cost approximately $23 million dollars and would be jointly funded from the Town of Holly Springs and HRW. It is estimated to begin in FY 26 and is still in the negotiating stages with the Town of Holly Springs. The Erwin St. Matthews Road Utility Extension Project is currently underway and will make needed water and wastewater improvements in certain areas of the Town. This project is estimated to cost $1.8 million dollars. Other planned water projects in Erwin include the Erwin Downtown Utility Project which will connect several buildings in the downtown area to a different water transmission line to improve existing water quality. This project is estimated to cost approximately $600,000 and should begin in FY 27. The Northwest Water Rehabilitation Project consists of the rehabilitation and replacement of several thousand feet of water transmission mains in the Northwest area of the County. This is needed due to the age of the existing infrastructure and the recurring leaks caused by the pipe insufficiencies. This project is projected to begin in FY 28 and cost approximately $6 million dollars.

Regional Interconnects. As you are aware, Harnett County's water system is interconnected to several area public water systems that we do not provide water to including: the City of Dunn, the Town of Benson, the City of Raleigh, the Town of Apex, the City of Fayetteville (PWC), the City of Durham, and finally the Town of Cary. These connections are of a vital importance in the event of emergency water shortage conditions. The ability to provide and receive additional water from these various sources makes all of these systems more dependent upon each other and truly interconnected in a regional manner. HRW is a member of the Triangle Water Supply Partnership and our water system participates with the triangle water utilities in regional water supply planning, with the goal of collaboratively planning for, maintaining, and implementing, long-term sustainable and secure water supplies for our region in the future.

WASTEWATER SYSTEM

Wastewater Treatment and Collection. The County currently owns two active wastewater treatment plants, the North Harnett Regional Wastewater Treatment Plant and the South Harnett Regional Wastewater Plant. The South Harnett plant began operation in June 2009 and has a capacity of 15 mgd. It serves all of the southern area of the County and Fort Bragg. The North Harnett Wastewater Treatment Plant has a capacity of 7.5 MGD and recently underwent major modifications to its filters and bio-solids storage facilities as part of the North Harnett Wastewater Treatment Plant Upgrade Project. This project was completed in FY 2020-21 at a cost of approximately $11 million dollars. The North Harnett Wastewater Treatment Plant is also under construction for a major capacity upgrade which will increase the plant's capacity to 16.5 MGD. This project costs approximately $112 million dollars and includes participation from our regional wastewater partner towns of Angier, Fuquay-Varina and Lillington. This major expansion is expected to be complete in FY 28. The Southwest Wastewater Pump Station & Force Main Project consists of the renovation of our regional sewer lift station and the construction of approximately 5 miles of 20 inch sewer force main along Hwy 87 in the Southwest portion of Harnett County. This project is currently under design and is estimated to cost approximately $11.5

million dollars and construction should get underway in FY 27. The Buies Creek-Coats Collection System Upgrade is a planned upgrade of the collection transmission system that transports the wastewater from this area of the County to the North Harnett Wastewater Treatment Plant. This upgrade is needed to support additional growth in these areas including the planned residential subdivisions located in the vicinity of these needed improvements This project is estimated to cost approximately $11 million dollars and should begin in FY 28.

Regional Wastewater Facilities. Harnett County has commissioned four different engineers since 1968 to look at comprehensive approaches to the long-range planning of Harnett County's water and wastewater needs. The most recent of these is the Northern Harnett Wastewater Master Plan for the Districts in the northern section of the County. This study was authored by Hazen and Sawyer and was completed in FY 2017-18. All of these wastewater plans have concluded that a regional approach utilizing a consolidation of systems is the best plan practical for protection of public health and economic development. There will continue to be County development of services which will extend from existing facilities; and, due to the escalating cost of expansion and operating expenses, it is likely that other regions within the County will be attempting to regionalize systems within the next ten years. In addition to this, regulatory restraints will force regionalization to happen in order to eliminate as many discharges into our water basin as possible. Areas outside the County, which are tributary to our drainage basins and wastewater treatment facilities, (i.e. southern Wake County and northern Cumberland County as recent examples) also provide realistic opportunities for regionalization. These relationships should be nurtured to provide the greatest scale of economy in building additional wastewater collection lines to serve Harnett County citizens.

FINANCIAL PLANNING

Revenue Projections. Revenue projections for the next 10 years are difficult if not impossible to correctly predict. They are tied to a myriad of factors including residential and commercial growth in the County, local and regional economic conditions, and the ability of our utility to meet all future water and sewer needs throughout the County and region. Before we can attempt to predict future revenues, we need to look at current revenue trends for the last several fiscal years.

HRW Operating Revenues

Financial Period	Operating Revenues
FY 15-16	$34,446,531
FY 16-17	$35,872,649
FY 17-18	$39,203,558
FY 18-19	$39,987,902
FY 19-20	$41,091,355
FY 20-21	$42,140,995
FY 21-22	$49,139,362
FY 22-23	$49,568,547
FY 23-24	$58,498,680
FY 24-25	$65,573,510

You can see from these figures that annual revenues increased by $31,126,979 in the last nine fiscal years. This represents a 90% increase in annual operating revenues in that time span. Most of this increase is due to the growth of water and wastewater infrastructure throughout the County and increasing growth of water supply to the surrounding region. Rates must be adjusted to cover the ever increasing cost of service to include debt repayment and meet capital reserve targets to cover emergencies and capital project funding. The overall financial strategy of the Department is to continue to maximize revenues consistent with an even pace of residential and commercial/industrial growth within the County. Expenditures will be kept in line consistent with adequately maintaining treatment and distribution systems while emphasizing regulatory compliance in all areas. Harnett Regional Water is at a historical crossroads in the sense that 95% of all County residents have access to water. Additional access to water has been the primary source of a growing revenue base in the past. However, since most areas within the County now have access to water, future revenue growth will be directly correlated to the Department's goal to provide access to sewer to densely populated unincorporated areas of the County and the Department's ever increasingly important role as a regional water and wastewater treatment provider to surrounding municipalities, counties and Fort Bragg.

Capital Project Budget Summary

Attachment 1 is a capital project budget summary that combines all the proposed capital projects discussed earlier in this report. It provides a snapshot of anticipated capital needs over the next ten years. The expenditures section shows each projects total budget. The revenue section shows the expected funding sources for each year.

EXPENDITURES

Project Name	Total Cost FY 2026-27	Total Cost FY 2027-28	Total Cost FY 2028-29	Total Cost FY 2029-30	Total Cost FY 2030-31	Total Cost FY 2031-32	Total Cost FY 2032-33	Total Cost FY 2033-34	Total Cost FY 2034-35	Total Cost FY 2035-36	Totals
NHWWTP Capacity Upgrade	$111,376,000										$111,376,000
SW WW PS & FM	$11,518,388										$11,518,388
Erwin St Matthews Rd Utility Ext Project	$1,770,420										$1,770,420
Erwin Downtown Utility Project	$526,357										$526,357
Old Hamilton Rd Water Extension Project	$1,596,073										$1,596,073
Wake County Distribution Upgrade	$22,650,000										$22,650,000
BCC Collection System Upgrade		$10,793,200									$10,793,200
WTP PFAS Ugrade Project		$95,000,000									$95,000,000
NW Water Rehabilitation Project		$6,000,000									$6,000,000
Northeast Harnett Regional WTP Project			$240,000,000								$240,000,000
Harnett Jetport Utility Extension Project				$2,500,000							$2,500,000
NW Water Transmission					$8,200,000						$8,200,000
WTP Property Acquistion-Watkins 50 acres						$1,000,000					$1,000,000
SC Tank 5 Construction (Doc's/Nursery)							$2,090,000				$2,090,000
BCC Collection System Upgrade Ph II								$3,750,000			$3,750,000
Southwest Regional GST									$3,004,180		$3,004,180
MW Tank 6/SW Transmission Connect										$390,000	$390,000
Totals	$149,437,238	$111,793,200	$240,000,000	$2,500,000	$8,200,000	$1,000,000	$2,090,000	$3,750,000	$3,004,180	$390,000	$522,164,618

REVENUES

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35	FY 2035-36	Totals
Grants from all sources	$28,300,000	$15,793,200									$44,093,200
Revenue Bonds			$50,000,000								$50,000,000
State Revolving Loans		$50,000,000	$30,000,000								$80,000,000
Regional Entity Participation			$120,000,000								$120,000,000
Holly Springs	$15,875,000										$15,875,000
Fuquay Varina	$42,075,378										$42,075,378
Angier	$15,468,889										$15,468,889
Lillington	$6,187,556										$6,187,556
Harnett Regional Water Reserves	**$41,530,415**	$46,000,000	$40,000,000	$2,500,000	$8,200,000	$1,000,000	$2,090,000	$3,750,000	$3,004,180	$390,000	$148,464,595
Totals	$149,437,238	$111,793,200	$240,000,000	$2,500,000	$8,200,000	$1,000,000	$2,090,000	$3,750,000	$3,004,180	$390,000	$522,164,618

Debt Summary

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35	FY 2035-36	Totals
Actual New Debt	$0	$50,000,000	$80,000,000	$0	$0	$0	$0	$0	$0		$130,000,000

Planned Rate Increases

Current Rates/Water	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35	FY 2035-36	Totals
$22/2,000 min	no change	$24.00	no change	no change	no change	$26.00	no change	no change	no change	$29.00	
$5.75/1,000 gal above min	no change	$6.00	no change	no change	no change	$6.25	no change	no change	no change	$6.50	
$3.00 Bulk Rate	no change	$3.45	no change	no change	no change	$3.70	no change	no change	no change	$3.95	
$2.35 Bulk Rate Capacity Holders	no change	$2.70	no change	no change	no change	$3.00	no change	no change	no change	$3.30	
% increase	no change	7%/15%	no change	no change	no change	7%/11%	no change	no change	no change	8%/10%	
Monthly $ Increase in Avg Bill	n/a	$2.75	n/a	n/a	n/a	$2.75	n/a	n/a	n/a	$3.75	
Revenue from increase	$0	$3,000,000	$0	$0	$0	$3,300,000	$0	$0	$0	$3,750,000	$10,050,000

Current Rates/Sewer	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35	FY 2035-36	Totals
$16 Flat	no change	$17.00	no change	no change	no change	$18.00	no change	no change	no change	$20.00	
$6.5/1,000 gals	no change	$7.00	no change	no change	no change	$7.50	no change	no change	no change	$8.00	
$2.75 Bulk Rate Capacity Holders	no change	$3.15	no change	no change	no change	$3.50	no change	no change	no change	$3.85	
% increase	no change	7%/15%	no change	no change	no change	7%/11%	no change	no change	no change	8%/10%	
Monthly $ Increase in Avg Bill	n/a	$3.50	n/a	n/a	n/a	$3.50	n/a	n/a	n/a	$4.50	
Revenue from increase	$0	$1,135,000	$0	$0	$0	$1,270,000	$0	$0	$0	$1,680,000	$4,085,000

Attachment 1

Duly adopted this the 30th day of June 2026, upon motion made by Commissioner Matthews, seconded by Commissioner Nicol, and adopted by the following vote:

Ayes: 5 Noes: ____ Absent: ____

Board of Commissioners of the County of Harnett

By: ______________________

Eddie Jaggers, Chairman of the Board and of the governing body of all Water and Sewer Districts of Harnett County

ATTEST:

____

Melissa Capps, Clerk to the Board

Harnett
COUNTY
NORTH CAROLINA

Attachment F

Approved Harnett Regional Water - Water and Sewer Ordinance

WATER AND SEWER ORDINANCE

July 1, 2023

HARNETT REGIONAL WATER
WATER AND SEWER ORDINANCE

BOARD OF COUNTY COMMISSIONERS

Matthew Nicol – Chairman
William Morris – Vice-Chairman
Lewis Weatherspoon
Barbara McKoy
W. Brooks Matthews

COUNTY OFFICIALS

Brent Trout, County Manager
Steve Ward, Director

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AN ORDINANCE REGULATING THE USE OF WATER AND SEWER FACILITIES OPERATED BY HARNETT REGIONAL WATER FIXING RENTS, RATES, FEES AND OTHER CHARGES AND PROVIDING FOR COLLECTION OF SAME.

BE IT ORDAINED BY THE COUNTY BOARD OF COMMISSIONERS OF HARNETT COUNTY.

Section 1. Authority.

This ordinance is adopted pursuant to North Carolina General Statutes 153A-275, 162A-85.5 and 162A Article 6 for the purpose of providing adequate and reasonable rules and regulations to protect and regulate water supply and distribution systems and sewer collection systems owned or operated by HRW. The ordinance is also adopted pursuant to North Carolina General Statutes 153A-277, 162A-85.13, 162A-88, 162A-92 and 162A Article 8 for the purpose of establishing a schedule of rents, rates, fees, charges and penalties for the use of and services furnished by water supply and distribution systems and sewer collection systems owned or operated by HRW.

Section 2. Definitions.

Air-Gap Separation is an unobstructed vertical distance through the atmosphere between the lowest opening from any pipe or faucet supplying water to a tank, plumbing fixture, or other device and the flood level rim of the receptacle.

Allocation is the assignment or apportionment of water and/or sewer to serve a certain defined area.

Auxiliary Intake is any piping connection or other device whereby water may be secured from a source other than the public water supply.

Backflow is any flow of water into the public water supply form any other source due to a cross-connection, auxiliary intake, interconnection, backpressure, backsiphonage, any combination thereof, or other cause.

Backpressure is any pressure on any source of water other than the public water supply which may be greater than the pressure on the public water supply and may result in a backflow.

Backflow Prevention Device is an approved effective device method used to prevent backflow from occurring in the potable water supply. The type of device shall be based on degree of hazard, existing or potential.

Backsiphonage is any circumstance in which the pressure on the public water supply may be reduced to the point that the elevation and atmospheric pressure on a source of water other than the public water supply may result in a pressure to be greater than the pressure on the public water supply and may result in a back flow.

Building is a structure as defined in *Volume VII, One and Two Families, and Volume I, General Construction,* of the *NC State Building Code.*

Capacity represents the ability to treat or move water and/or sewer. Typically, capacity is expressed in gallons per day (GPD) or million gallons per day (MGD).

Confinement Device is a backflow prevention device that is installed within a private plumbing or distribution system to isolate a localized hazard from the remainder of said system.

Connection is that part of the water service line which runs from the main to the property line, including all appurtenances to make the service complete and ready for use.

Contractor A person or entity, licensed by the State of North Carolina Licensing Board, under contract to the Developer to perform the construction of water and sewer infrastructure of the Development.

Consumer is the person legally or equitably responsible for the payment of charges for water or sewer on any premises.

Containment Device is a backflow prevention device installed at the point of separation between the public water supply and a private service or private distribution system at the point of metering.

Controlled By is owned, operated or leased by.

Cross-Connection is any physical connection whereby the public water supply is connected with any other water supply system, whether public or private, either inside or outside of any building or buildings, in such a manner that a flow of water into the public water supply is possible either through the manipulation of valves or because of ineffective check or back-pressure of any other arrangement.

Cut-Off Valve is a valve used to regulate the water supply to the consumer’s premises.

Department shall mean Harnett Regional Water.

Developer Any person, firm, corporation, or other legal entity improving property for commercial, industrial or residential purposes.

Development Property improved for commercial, industrial or residential purposes.

District shall mean any HRW water and sewer district established pursuant to Article 6, Chapter 162A of the North Carolina General Statutes.

Double Check Valve is an assembly composed of two single, spring-loaded independently operating check valves, including tightly closing shut-off valves located at each end of the assembly, and having suitable connections for testing the water tightness of each check valve.

Dual Check Valve is a device containing two independently acting check valves in series.

Easement shall mean an acquired legal right for the specific use of land owned by others.

Engineer of Record A person licensed as a Professional Engineer in good standing with the North Carolina State Board of Registration for Professional Engineers and Land Surveyors acting as an agent for the Developer with regard to water and sewer line extensions.

Fire Line is a system of pipes and equipment used to supply water in an emergency for extinguishing fire.

Flow is the actual amount of water and/or sewer being treated or moved. Flow is frequently expressed in gallons per day (GPD) or million gallons per day (MGD).

Full Service Sprinkler Connection is a separate metered connection originating at a main and running to the property line, and includes all appurtenances to make the connection complete and ready for use. This connection is independent of any other water connection on the premises and shall not be connected to any plumbing or other pipeline where residual water therefrom is required to be discharged into the sewer system.

HRW shall mean Harnett Regional Water.

Improved Street is any street having a wearing surface of concrete, brick, stone block, asphalt, or any bituminous compound.

Interconnection is any system of piping or other arrangement whereby the public water supply is connected directly with a sewer, drain, conduit, pool, heat exchanger, storage reservoir, or other device which does or may contain sewage or other waste or substance which would be capable of imparting contamination to the public water supply.

Lateral is that portion of the water connection which does not include meter, box or meter setter or connection.

Main is the pipe usually laid in a street running parallel to the property line which distributes water or collects sewer.

May is permissive (see “shall).

NCDEQ North Carolina Department of Environmental Quality

NCDWQ North Carolina Division of Water Quality

Occupant is the consumer who is actually in possession or control of any premises.

Owner is the person having legal or equitable title to any premises.

Payment Plan is an agreed upon schedule for satisfying a consumer’s delinquent account status.

Person is an individual, firm, association, partnership or corporation.

Premises are land, building, or other structure and appurtenances thereto.

Pressure Vacuum Breaker is an assembly containing an independently operating spring loaded check valve and an independently operating loaded air inlet valve located on the discharge side of the check valve. The assembly must be equipped with suitable connections for testing the proper operation of the device and tightly closing shut-off valves located at each end of the assembly.

Public Water Supply is the water and waterworks system of HRW, and its consumers outside the County boundary, for the provision of piped water for human consumption, and which supply is recognized as a public and community water system by the North Carolina Department of Environmental Quality, Division of Environmental Health, Public Water Supply Section.

Record Drawings -Drawings prepared by the Engineer that indicate the details of the system following the construction phase and that at least meet the minimum standards set forth by the State of North Carolina and the North Carolina Licensing Board for Engineers and Land Surveyors and the HRW Sanitary Sewer and Water Specification

Reduced Pressure Zone Principle Backflow Prevention Device (RPZ) is a device containing within its structure, two spring loaded independently operating check valves, together with an automatically operating check valves, together with an automatically operating pressure differential relief valve located between the two check valves. The first check valve reduces the supply pressure a predetermined amount so that during normal flow and at cessation of formal flow the pressure between the checks shall be less that the supply pressure. In case of leakage of either check valve, the differential relief valve, by discharging into the atmosphere, shall operate to maintain the pressure between the check valves less than the supply pressure. The device shall have suitable connections for testing, including tightly closing shut-off valves located at each end.

Retrofitted Sprinkler Connection is a second metered connection originating at a point along that segment of the existing service line between the main and the first or existing meter and running to the property line, and includes all appurtenances to make the connections complete and ready for use. The Retrofitted Sprinkler Connection shall not be connected to any plumbing or other pipeline where residual water therefrom is required to be discharged into the sewer system.

Service Line is a water line which may service a house, business, apartments, etc. which runs from the street to the establishment being served.

Shall is mandatory (see “may”).

Standard Size Main refers to a six-inch diameter water main and an eight-inch diameter sewer main.

Subdivision The division of a tract, parcel, or lot into two or more lots or building sites or other divisions for the purpose, whether immediate or future, of sale, legacy, or building development and includes all division of land involving a new street or change in existing streets to include re-subdivision. Subdivision shall also refer to uses of land not ordinarily considered a subdivision, but requiring utility installations. Examples of these uses are mobile home parks, multi-family projects townhouses, and planned unit developments.

System Development Fee A charge or assessment for service imposed with respect to new development to fund costs of capital improvements necessitated by and attributable to such new development, to recoup costs of existing facilities which serve such new development, or a combination of those costs. The term includes amortized charges, lump-sum charges, and any other fee that functions as described by this definition regardless of terminology.

Unit refers to a residential housing unit such as an apartment, condominium or duplex.

Unusual Conditions to mean delays in acquiring materials, parts and (or) supplies, rock encountered in construction and other items which might cause delays not under the control of HRW.

Water and Sewer Plans An engineered drawing, signed and seal by the Engineer of Record, in conformance with the HRW Sanitary Sewer and Water Specifications that delineates the water and sewer infrastructure as well as other on-site improvements proposed for the development of the subject property.

Section 3. Water Laterals and Tap-On.

Water laterals will be installed only at the request of the Owner or his agent. When the lateral terminates at the property line, the meter shall not be set and the lateral shall not be used until the owner of the property or his agent applies for service.

Section 4. Connection To Be Made By HRW Only Upon Application.

The construction of water laterals within the street right-of-way and the setting of meters shall be the responsibility of HRW. The construction of such lateral or the setting of such meter shall be done only after the written application therefor has been approved. The only exception to this provision will be when laterals and meter yokes are installed by Developer’s contractors in new subdivisions in compliance with Rules, Regulations and Specifications as shall be established by HRW from time to time.

Section 5. Application for Connection.

Every application for water service shall list, on forms provided by HRW, the property owner, the applicant’s name, social security number, driver’s license number, phone number, and all other relative forms of identification required by HRW, the street on which the lot is located, the number of the house or a description of the lot location, the number of all types of fixtures planned in the building now and proposed for the future, the distance from the property line where service comes from the street to the furthermost point of the building as planned, and the name of the plumber who will do the work. This application shall be filed not less than ten days before the proposed connection is desired. Unusual conditions may be just cause for additional time in providing the services required. When the size of the service and the cost of the connection have been determined, the applicant shall deposit the previously determined cost and shall be issued a permit for the desired connection.

Section 6. Disapproval of Application.

If, in the opinion of HRW through its duly constituted authority, the water connection applied for will be of such size or character as to put too great a demand on any part of the system and disrupt the HRW's ordinary water service (500 GPM at 20 PSI residual plus normal service requirements), it shall disapprove the application until such time as adequate means are provided by the applicant to eliminate the unsatisfactory condition. If, at any time, changes are made by a consumer in his service requirements so as to create an unsatisfactory condition in the HRW's water service, HRW shall require the consumer to adopt remedial measures to eliminate the unsatisfactory condition. HRW shall not in any way be responsible for any cost or inconvenience caused by a change in service requirements after an application has been approved, or by an installation before the application has been approved.

Section 7. Separate Water and Sewer Connections and Meters Required.

Each building shall have a separate meter, and where practicable shall have a separate water lateral. In the event that one lateral is used for two dwellings, commercial or industrial buildings, or used to serve two or more meters for the same dwelling, commercial or industrial buildings, a separate cut-off shall be provided for each meter. However, there shall be an exception to the requirement for separate water meters in the case of groups of mobile homes or apartment developments under single ownership. In the case of said groups of mobile homes or apartment developments of more than ten (10) units, one meter shall be used for the entire project unless additional meters are deemed necessary by the proper HRW authority, and the following conditions shall be met:

(a) Bills will be rendered to the Owner of the property.

(b) The bill will be calculated by a minimum charge for the master meter and for each of the total number of units included thereafter, and calculating the remaining bill based on the total consumption passing through the master meter above the minimum; provided, however, owners of ten or fewer multiple units may elect to have water metered directly to each unit and the charge therefore billed directly to the user in each unit.

(c) Should any portion of the development be sold, the owners shall be responsible for paying whatever additional costs would be involved in bringing the divided development into compliance with this article.

Section 8. Connections And Meters To Remain Property of HRW.

All meters, boxes, pipes and other equipment furnished and installed by HRW in a water or sewer connection shall remain the property of the HRW. If, after an installation is completed, the property owner requests that a meter or lateral be changed in size and this request is approved by HRW, the property owner shall pay for the change of lateral as though it were a new connection and shall pay or be credited the difference of the cost of meters in the original and new installations according to the then current price of the two meters.

Section 9. Maintenance Of Meters And Connections.

All meter and water laterals shall be maintained by HRW at the HRW's expense.

Section 10. Connection To Other Supply and Cross-Connection Control.

No part of the HRW's water system shall be connected to any source of water supply other than those authorized by official action of the County Board of Commissioners. If, on any premises, both HRW water and water from any other source is used, the piping shall be completely separate. Pipes carrying water from a source other than HRW's supply shall be painted yellow. It shall be unlawful for any person to cause a cross-connection, auxiliary intake, or interconnection to be made with the public water supply; or allow one to exist for any purpose whatsoever.

HRW has the responsibility to inspect properties served by the public water supply where cross-connections with the public water supply are deemed possible. The frequency of these inspections shall be set by the department. HRW shall have the right to enter, at reasonable time, any nonresidential property served by a connection to the public water supply for the purpose of conducting these inspections. In those cases in which the property owner chooses not to provide such access, HRW may designate the location as a high hazard in accordance with the paragraphs below.

The following uses shall be classified as hazardous uses:

(a) Hazardous uses include, but are not limited to: pumps or tanks handling sewage, radioactive, lethal, or toxic substances, boiler and steam connections, sewer waste lines, low inlets to receptacles containing toxic substances, coils or jackets used as heat exchangers, flush valve toilets without vacuum breaks, bacterial and viral materials, private wells or other private water supply, irrigation systems, water systems or hose connections, booster pumps, carbonation equipment, or similar hazard potential as determined by the Department.

(b) Any location at which the nature or mode of operation within a premise are such that frequent alterations are made to the plumbing or at which there is a likelihood in the determination of the Department that protective measures may be subverted, altered, or disconnected.

(c) Any facility which contains, but is not limited to, a bottling plant, cannery, a building having five or more stories, battery manufacturer, exterminator, greenhouse, chemical processing plant, dairy, dye works, film laboratory, car wash, hospital, commercial laboratory, laundry, metal fabrication operation, mortuary, swimming pool, morgue, x-ray equipment, medical office with laboratory, aspirator, medical washing equipment, packing house, plating plant, poultry house, power plant, nuclear reactor, pumped fire sprinkler or riser system or those equipped with facilities for the introduction of freeze preventive chemicals or other substances other than water.

All installations described in the above paragraphs (a)-(c) shall be deemed hazardous uses, and must have a containment device in the form of a reduced pressure zone backflow prevention device provided that, if the consumer demonstrates to the satisfaction of HRW that sufficient internal confinement devices have been installed and tested. The Department may require that the consumer provide engineering drawings sealed by a professional engineer of installations within the premises, which provide complete internal protection against cross-connection as approved by the Department. Any such connection shall be considered another connection for the purpose of determining the type of containment device required. Each internal confinement device shall be one of the following, as approved by HRW or their authorized representative: reduced pressure zone principle backflow prevention device, double check valve backflow prevention device, air gap, vacuum break-pressure type, or dual check valve. Each reduced pressure zone principle backflow prevention device serving as an internal confinement device shall have a mesh strainer immediately upstream of the inlet gate valve.

Services to single-family residential units, not otherwise required by this ordinance to have other containment devices, may have a containment device in the form of a dual check valve. HRW supplies this dual check valve when residential connections are installed. On all other services which other containment devices are required the owner’s representative shall be required to install these devices prior to the installation of a meter by HRW. On all such services for which meters have been applied prior to the adoption of this ordinance, said dual check valve shall be installed by HRW, provided that the Department reserves the right to charge the owner or occupant of any residence for the cost of said device and its installation. Maintenance of dual check valve containment devices installed in accordance with this section shall be conducted by the Department.

All other connections to the public water supply of HRW shall have containment devices in the form of double check valve backflow prevention devices as set forth in the following paragraph. This shall include water mains installed by HRW, including but not limited to mobile home parks, apartments, group housing projects, and other private distribution systems, or similar hazard potential as determined by HRW or their authorized representative.

All containment devices shall be installed according to the following procedure:

(a) The containment devices shall be located off street right-of-way on the water main side of any plumbing connection. When installed in a building, the device shall be located on the service line immediately after its entrance into the building. Each containment and confinement device shall be installed in a location which is physically accessible for inspection and testing as determined by HRW. Containment devices which have been buried in the ground do not satisfy the provisions of this ordinance. Each reduced pressure principle zone device shall be installed such that flooding of the device is unlikely as determined by the Department.

(b) HRW shall maintain a list of approved manufacturers and models of hazard containment devices and drawings of standard installations, copies to be made available through the administration office of the Department. All installations and materials shall conform to HRW standards.

(c) In those cases in which containment and/or confinement devices have been previously installed by any party, the responsibility for maintenance, testing, and replacement as applicable shall be with the consumer.

(d) The cost of said means of containment, and any other plumbing modifications necessary and convenient thereto, and the testing and maintenance thereof is to be paid for by the consumer.

Upon identification of a hazard, or hazard potential, as defined in this section of the ordinance, HRW shall notify the consumer, of record, of the property on which the hazard exists of the following:

(a) Location of the Hazard
(b) Nature of the Hazard Observed
(c) Date of the Hazard Observed
(d) Applicable Section of the Ordinance
(e) Requirements of the Ordinance

Such notification to be made by certified mail, with return receipt requested.

HRW shall be notified by the consumer when the nature of use of the property changes so as to change the hazard classification of that property, as set forth in this ordinance.

The consumer at each property at which containment and/or confinement device(s) have been installed shall have each containment or confinement device(s) tested on an annual basis, and perform any routine maintenance to such device as recommended by the manufacturer, and provide the Department with a report of that inspection and work. The consumer shall cause such maintenance, or repairs to be made, rendering the device fully operational. Failure of the consumer to perform that testing and maintenance shall cause for the premises to be deemed an immediate public health hazard. HRW may immediately thereafter discontinue public water supply service to that premises and service shall not be restored until such devices have been rendered fully operational. Where the use of water is critical to the continuance of normal operations or protection of life, property, and equipment, duplicate containment or confinement devices shall be provided by the property owner to avoid the necessity of discontinuing water service to test or repair the device(s).

Consumer responsibilities under this section include:

(a) The consumer shall, as required in this ordinance and upon notification, install the hazard containment device(s) as required within ninety (90) days of the date of notification.

(b) If, after expiration of ninety (90) days, the containment device(s) has not been installed in conformance with the standards set forth in this ordinance and by the Department, in proper working condition, the Department may discontinue the public water supply at that premises, and service shall not be restored until such devices have been installed. The Department may permit an extension of up to ninety (90) additional days if compliance efforts are underway and the existence of hardship can be determined.

(c) HRW shall bear no liability for direct or consequential damages caused by the discontinuance of service pursuant to this ordinance.

Section 11. <u>When Water Meters Read</u>.

All water meters on water systems controlled by HRW shall be read monthly unless unforeseen circumstances dictate otherwise.

Section 12. Adjustment Of Overcharges.

HRW shall have the authority to adjust one water and/or sewer monthly bill per twelve months after determining that the bill is excessive, upon the following conditions:

(a) If the cause is a defect in a water meter, the water bill shall be reduced to the average amount of such bill for the preceding three (3) months.

(b) When proof of repair is furnished to substantiate a leak, the water bill shall be reduced by fifty percent (50%) of the amount by which it exceeds the average amount of the consumer's bill for the preceding three (3) months. The average is then added back in to determine the final amount. Leak adjustments for sewer accounts are determined by reducing the sewer bill to the preceding three month average.

(c) If the cause is of an undetermined origin, and it does not appear upon investigation that the occupant or occupants of the premises served were in any way at fault for the excessive water bill, the adjusted bill shall be calculated the same as in (b) of this rule.

(d) All metered water lost due to negligence on the part of the user will be charged at the normal rate, and no adjustment of the bill shall be made.

Section 13. Meter Tests.

Any consumer may have a test of his water meter made upon payment in advance of a fee of actual cost of the test for any size meter. A deposit for the estimated cost of the test is required before such test is conducted. If the consumption shown on the meter in question is greater than twice the average consumption for the preceding six months, the fee for testing the meter shall be waived. Since the most accurate water meters suitable for general use require a margin of approximately two and one-half percent for error, any meter which shows upon test an error not greater than two and one-half percent shall not be considered defective. If the meter is found to be over-registering in excess of two and one-half percent, refund shall be made in accordance with Section 12 (a) above, and the deposit paid for the test shall be refunded.

Section 14. Bulk Water Usage.

HRW allows consumers or commercial establishments to use bulk water from public fire hydrants through the use of portable hydrant meters after an application has been made and deposit has been paid. The actual deposit shall be determined by HRW according to the size of the hydrant meter and is refundable upon the satisfactory return of the meter. Failure to return the meter in a timely fashion will result in the customer being charged for the full prevailing cost of the hydrant meter. A chain of custody form will be used to annotate the serial number of the hydrant meter, the customer name and relevant billing information, and the signature of the customer requesting the meter. A daily, monthly or yearly rental rate will be billed to the customer according to the desired usage. Any customer requesting to keep the meter for a year will be provided to pay that rental rate at the time of meter issuance or the beginning of each new yearly billing period. The water user also agrees to pay for water obtained at the rate of $7.00 per 1,000 gallons. A chain of custody form will be used to annotate the serial number of the hydrant meter, the customer name and relevant billing information, and the signature of the customer requesting the meter. The applicant shall be responsible for any damage to the hydrant, meter, backflow, connections, etc., used in the installation and the cost of any such damage shall be taken from the deposit. After deducting the water bill, appropriate rental rate and any cost of damage to the installation, HRW shall refund the balance of the deposit to the applicant as soon as the meter is removed and returned to the HRW's stock. While in use, no wrench shall be used on the hydrant except a hydrant wrench furnished by HRW. If scarred by unauthorized methods, the cost of nut and labor to repair shall be charged to person responsible. Should the water bill, rental rate and cost of damage exceed the deposit, the user shall pay the amount of such excess to HRW.

Section 15. Tampering With Meters and Stopcocks.

No person, except an employee of HRW, shall turn the stopcock installed in each meter box nor shall any person construct or have constructed any bypass around any meter except as may be installed and sealed by HRW. The fact that water is cut on to any premises by a person without the prior knowledge of either HRW or the consumer shall not relieve the consumer of liability for such unauthorized use of water. A minimum fee of $100.00 shall be imposed upon the consumer where such tampering or unauthorized use of water has occurred.

Section 16. No Guarantee Of Quality, Quantity Of Pressure Of Water Supply .

Neither the District nor HRW guarantees the quality, quantity or pressure of its water supply. It is hereby made a portion of the terms on which HRW and the District furnish water to consumers that HRW and the District shall in no case be liable to any consumer for any defect on quality or any deficiency in quantity or pressure; that HRW and the District shall not be liable to any consumer for damages resulting from turning on or the complete or partial cutting off of water; and no deduction shall be made from any water bill by reason of any such defect or deficiency. No HRW employee shall take responsibility for telling a property owner or occupant how best to care for his boiler, heater or other equipment which is affected by the discontinuance, either temporary or permanent, of his water supply. The owner or occupant shall be entirely responsible for his equipment and shall hold HRW and the District in no way responsible for damage thereof.

Section 17. Protection Of Water Supply.

No person shall contaminate any portion of HRW or of the Districts' water supply whether the same is in a reservoir, or tank, or pipe.

Section 18. Repealing Clause.

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. If any section, paragraph, subdivision, clause or provision of this ordinance shall be adjudged invalid, such adjudication shall apply only to such section, paragraph, subdivision, clause or provision so adjudged, and the remainder of this ordinance shall be deemed valid and effective.

Section 19. Procedures.

(a) Service will be supplied only to those who apply.

(b) Users will make application for service, in person or online, at HRW and at the same time make the deposit guarantee required below. A $15.00 account set-up fee and/or transfer fee of the same amount is due upon initial account set up or subsequent transfer of a consumer's water service to another address.

(c) The amount of deposit shall be determined by entering all responsible consumer information into an On-line Utility Database. If the consumer or consumers have a history of outstanding debt to other utilities, a copy of the amount of debt and the utility to which it is owed shall be provided to the consumer at the time of application. A credit score is determined by this procedure.

(d) Property owners, if approved by the procedure described in Section 19 (c) shall not be required to make a deposit. If the property owner is not approved by the above described procedure, they will be charged a minimum deposit of $50.00. This deposit will be refunded after one year of no penalties such as delinquent or reconnection fees. All other consumers, if approved by the procedure described above, shall make a minimum cash deposit of $50.00 per service requested. All other consumers with a delinquent credit history will be charged a minimum deposit of $100.00 per service requested. Deposits shall not accrue interest. All consumers who qualify as commercial users under the current rate structure shall be exempt from this deposit requirement.

(e) All property owners with no established accounts, must provide HRW with a deed or purchase agreement for the property where water and/or sewer service will be provided. All other users must provide HRW with a copy of a rental or lease agreement for the property where water and/or sewer service will be provided. All consumers identified as financially responsible parties on the rental or lease agreement shall be listed as responsible parties on the account at setup by HRW.

(f) HRW may reject any application for service not available under a standard rate or which involves excessive service cost, or which may affect the supply of service to other customers or for other good and sufficient reasons.

(g) HRW may reject any application for service when the applicant is delinquent in payment of any bills incurred for service or connection fees previously supplied at any location, provided that when the Owner of the premises has been served water and has not paid for the same, HRW shall not be required to render service to anyone at said location where the water was used until said water bill has been paid.

(h) The person or persons in whose name the account is under shall be responsible for payment of all bills incurred in connection with the service furnished.

(i) A separate deposit is required for each meter and/or service connection requested.

(j) The deposit receipt is not negotiable and can be redeemed only at HRW.

(k) The deposit required by this ordinance or part remaining thereof will be refunded upon payment of final bill and final accounting except in instances described in section (d) above in which it may be refunded earlier.

(l) Final bills are prorated based upon the number of days service is provided.

Section 20. Initial Or Minimum Charge.

(a) The initial or minimum charge, as provided in the rate schedule, shall be made for each service installed, regardless of location.

(b) In resort or seasonal areas where service is furnished to a consumer during certain months only, the minimum charge per service for the period of non-use shall be the regular minimum as set out in the published rates of HRW.

(c) Water furnished for a given lot shall be used on that lot only. Each consumer's service must be separately metered at a single delivery and metering point. Each commercial unit and each storeroom or stall used for business purposes shall have a separate meter. All commercial use including storerooms and stalls for business purposes shall be metered separately from any residential use and vice versa, whether now in service or to be installed in the future.

(d) Consumers shall be responsible for paying the minimum monthly water and/or sewer bill whether or not water and/or sewer is actually used as long as the service is not turned off by request of the consumer.

Section 21. HRW's Responsibility And Liability.

(a) HRW shall run a service line from its distribution line to the property line where the distribution line runs immediately adjacent and parallel to the property to be served, and for which a tap-on fee, and system development fee(s) then in effect, will be charged. The tap-on-fee is subject to deviate from the set rate due to cost of the service installation.

(b) HRW may install a meter at the property line or, at HRW's option, on the consumer's property or in a location mutually agreed upon.

(c) When two or more meters are to be installed on the same premises for different consumers, they shall be closely grouped and each clearly designated to which consumer it applies.

(d) HRW does not assume the responsibility of inspecting the consumer's piping or apparatus and will not be responsible therefor.

(e) HRW reserves the right to refuse service unless the consumer's lines or piping are installed in such manner as to prevent cross-connections or backflow.

(f) HRW shall not be liable for damage of any kind whatsoever resulting from water or the use of water on the consumer's premises, unless such damage results directly from negligence on the part of HRW. HRW shall not be responsible for any damage done by or resulting from any defect in the piping, fixtures, or appliances on the consumer's premises. HRW shall not be responsible for negligence of third persons or forces beyond the control of HRW resulting in any interruption of service.

(g) Under normal conditions, the consumer will be notified of any anticipated interruption of service.

Section 22. Consumer's Responsibility.

(a) Piping on the consumer's premises must be so arranged that the connections are conveniently located with respect to HRW's lines or mains.

(b) If the consumer's piping on the consumer's premises is so arranged that HRW is called upon to provide additional meters, each place of metering will be considered as a separate and individual account.

(c) Where meter is placed on premises of a consumer, a suitable place shall be provided by consumer for placing such meter, unobstructed and accessible at all times to the meter reader.

(d) The consumer shall furnish and maintain the service line on the consumer's side of the meter; HRW to provide a like service on HRW's side of such meter.

(e) The consumer's piping and apparatus shall be installed and maintained by the consumer at the consumer's expense in a safe and efficient manner and in accordance with HRW's rules, regulations, specifications, and ordinances and in full compliance with the sanitary regulations of the North Carolina State Board of Health.

(f) The consumer shall guarantee proper protection for all property controlled by HRW and placed on the consumer's premises by HRW or any predecessor in interest to HRW and shall permit access to it only by authorized representatives of HRW.

(g) In the event that any loss or damage to such property or any accident or injury to persons or property is caused by or results from the negligence or wrongful act of the consumer, his agents, or employees, the cost of the necessary repairs or replacements shall be paid by the consumer to HRW and any liability otherwise resulting shall be assumed by the consumer.

(h) The amount of such loss or damage or the cost of repairs shall be added to the consumer's bill; and if not paid, service may be discontinued by HRW.

Section 23. Access To Premises.

HRW personnel shall have access at all reasonable hours to the premises of the consumer for the purpose of installing or removing property controlled by HRW, inspecting piping, reading or testing meters, or for any other purpose in connection with HRW's service and facilities.

Section 24. Change of Occupancy.

(a) Not less than three days notice must be given in person or in writing to discontinue service for a change in occupancy. Such notice shall be given at the HRW office which has responsibility for management of water and sewer systems.

(b) The outgoing party shall be responsible for all water consumed up to the time of departure or the time specified for departure, whichever period is longest.

Section 25. Suspension Of Service.

(a) Services may be discontinued at the request of the consumer, provided the consumer pay all current balances. When services are discontinued and all bills paid, the deposit will be refunded in accordance with this Ordinance.

(b) Services may also be discontinued by HRW to any customer whose account remains delinquent for more than ten (10) days. The deposit will be applied by HRW toward settlement of the account. Any balance will be refunded to the consumer; but if the deposit is not sufficient to cover the bill, HRW may proceed to collect the balance in the usual way provided by law for the collection of debts.

(c) Service discontinued for non-payment of bills will be restored, at the request of the consumer only after bills are paid in full, and a service charge of $40.00 paid for each meter reconnected except as set forth hereafter. The consumer being reconnected must also make the required deposit. The consumer may elect to pay an additional service fee of $50.00 to expedite the reconnection process. The payment of this fee will guarantee the reestablishment of water service to the consumer on the same day the account is paid in full.

(d) After a connection has been discontinued for a period of twelve consecutive months HRW may remove the meter base, meter, curb stop valve, meter box and service line for use elsewhere or for storage.

(e) At any time after a connection has been removed an additional service charge equal to the then current tap-on-fee shall be paid as a reconnection fee. Also the consumer must make the required deposit.

(g) HRW reserves the right to discontinue its service without notice for the following additional reasons:

1. To prevent fraud or abuse.
2. Consumers willful disregard for HRW's rules and ordinances.
3. Consumers nonpayment or adherence to agreed-upon payment plan terms.
4. Emergency repairs.
5. Insufficiency of supply due to circumstances beyond HRW's control.
6. Legal processes.
7. Direction of public authorities.
8. Strike, riot, fire, flood, accident, or any unavoidable cause.

(h) HRW may, in addition to prosecution by law, permanently refuse service to any consumer who tampers with a meter or other measuring device.

Section 26. Complaints - Adjustments.

(a) If the consumer believes his bill to be in error, he shall present his claim, in person, at HRW before the bill becomes delinquent. Such claim, if made after the bill has become delinquent, shall not be effective in preventing discontinuance of service as heretofore provided. The consumer may pay such bill under protest, and said payment shall not prejudice his claim.

(b) HRW will make special meter readings at the request of the consumer for a fee of $25.00 provided, however, that if such special reading discloses that the meter was over read, or in error in any way, the fee will be refunded.

(c) Meters will be tested at the request of the consumer upon payment to HRW of the actual cost to HRW of making the test provided, however, if the meter is found to over register or under register beyond two and one-half per centum (2 1/2) of the correct volume, no charge will be made.

(d) If the seal of the meter is broken by other than HRW's representative, or if the meter fails to register correctly, or is stopped for any cause, the consumer shall pay an amount estimated from the record of his previous bills and/or from other proper data.

No modification of rates or any of the stipulations in this ordinance shall be made by any employee of HRW.

Section 27. Classifications, Rates, Fees and Charges.

The following classifications, rates, fees, and charges are adopted:

(a) Classification of Service.

All services are classified under three categories to include residential, commercial, or bulk municipal users. A residential service is a service requiring a meter size up to and including one inch. A commercial service is a service requiring a meter size greater than one inch up to and including two inches. A bulk municipal service is a service requiring a meter size greater than two inches, where the user is a municipality and/or other public body.

(b) Rate Schedule:

(1) Residential:

Water Schedule	Monthly
Flat rate, first 2,000 gallons (minimum)	$ 22.00
All water used over 2,000 gallons	$ 5.75 per 1,000 gallons

Sewer Schedule	Monthly
Flat Rate, no gallons	$ 16.00
Commodity charge	$ 6.50 per 1,000 gallons
Flat sewer rate, one person household	$ 42.00
Flat sewer rate, two or more in household	$ 48.00

(2) Commercial:

Water Schedule	Monthly
Flat rate, first 2,000 gallons (minimum)	$ 30.00
All water used over 2,000 gallons	$ 5.75 per 1,000 gallons

Sewer Schedule	Monthly
Flat rate, no gallons	$ 45.00
Commodity charge	$ 6.50 per 1,000 gallons
Flat rate, institutional, no gallons	$ 300 minimum
Commodity charge	$ 6.50 per 1,000 gallons

(3) Bulk Municipal:

Water-$ 3.00 for each 1,000 gallons used. Where bulk municipal connections exist, HRW may require that the water purchaser guarantee a minimum usage allocation and payment for the same, whether used or not.

Water-Capacity Owners- $2.35 for each 1,000 gallons used. Bulk municipal rates may differ depending upon the purchase of capacity in County owned production facilities and/or other extenuating circumstances deemed by HRW.

Water-Woodlake- $3.20 for each 1,000 gallons used.

Sewer-$ 2.75 for each 1,000 gallons treated.

Sewer-Linden Oaks- $3.00 for each 1,000 gallons treated.

Energy Charges-$.35 for each 1,000 gallons of water used.

Note: Energy charges may differ depending upon the number of pumps required for delivery.

(c) Tap-On-Fees.

Water Services

2	inch connection	$ 3,500
1	inch connection	$ 2,200
3/4	inch connection	$ 1,200

Sewer Services

4 inch gravity connection	$ 1,500
6 inch gravity connection	$ 2,500

8 inch gravity connection	$ 4,000
Step Tank	$ 2,800

Larger connections and/or road bores, including those for bulk municipal connections, shall be negotiated as may be appropriate.

(d) Hydrant Meter Charges.

Services	Charges
3/4 inch hydrant meter	$250.00 Refundable Deposit $5.00/day or $140.00/month rental rate $1,200.00/yearly rate (must be paid up front) $7.00/1,000 gallons
3 inch hydrant meter	$500.00 Refundable Deposit $10.00/day or $280.00/month rental rate $2,500.00/yearly rental rate (must be paid up front) $7.00/1,000 gallons

(e) Septage Hauler Waste Fee

Basic Facilities Charge	$20.00 per Truckload
Usage Charge	$65.00 per 1,000 gallons

This service is available only to those applicants having obtained prior written approval from the HRW Wastewater Division. Waste from septic tanks and portable toilets shall be accepted if it fully conforms with the Harnett County Sewer Use Ordinance.

(f) Rates for persons living outside the District.

Rates for persons living outside of Harnett County and served by HRW water lines owned or operated by HRW or a District shall be equal to rates for persons living inside Harnett County so long as no tax is levied within Harnett County for support of the system; if a tax is levied on users inside Harnett County for the purpose of supporting the water system, then the users outside Harnett County shall pay an increased rate.

(g) Water and Sewer System Development Fees.

System development fees (SDFs) are a one-time charge implemented to recover the costs associated with capital investments made by a utility system to make service available to future users of the system. Such capital costs include the construction of facilities as well as engineering, surveys, land, financing, legal and administrative costs.

These charges are reasonable and necessary and result in a more equitable and economically efficient method of recovery of such costs to handle new growth and to serve new customers without placing an additional financial burden on existing customers solely through inordinate enhancement of water and sewer rates. Water System and Sewer System Development Fees will be charged for all new water and/or sewer services connecting to any water supply or distribution system and/or sewer collection system owned and/or operated by HRW. Determination of water and sewer SDFs were accomplished per a system development fee analysis that met the requirements of N.C.G.S 162A-205 and is posted on HRW's website for review. The SDF rates vary by meter size although larger commercial and industrial connection SDFs may be determined by an equivalent residential unit methodology by HRW staff when potential demands exceed standard meter sizes. All system development fees shall be paid to HRW per N.C.G.S 162A-213 in the manner set forth below: The system development fees for new land subdivision development shall be payable at the time of application for a building permit. In instances of any other new development to include commercial/industrial developments, the full balance of these fees shall be due at the time of application for connection of the individual unit of development or when HRW commits to provide water and/or sewer service to the development, whichever occurs sooner.

In instances where separate agreements are established for land subdivisions that exceed 200 lots, as described in section 29.1 (b) below, these fees will be paid at the time of execution of the agreement and held in escrow until such time as the balance of said fees are drawn down when individual building permits are issued within the development. The fees held in escrow will always be drawn down prior to any individual payments for lots at the time of application for a building permit. If the rate of said fees established by the Harnett County Board of Commissioners increase or decrease while still in escrow then any material difference must be paid or likewise credited to the escrow when the building permit is issued. If for any reason HRW rescinds the capacity allocation, as described in section 29.1 (b) below then all remaining fees for lots without building permits issued still held in escrow will be refunded to the payee.

(h) Plan Review Fees

Plan review fees for extensions of HRW's water and sewer systems shall consist of a $250.00 Preliminary Plan Review for all projects and a $40.00 per lot and/or residential equivalent unit for all types of development. These fees cover plan review, on-site inspections, and one-year warranty inspections.

Section 28. Connection to Existing Systems.

In the event that HRW desires to connect its water distribution system to previously existing systems, all such systems must have the approval of the Division of Health Services, of the North Carolina Department of Human Resources before such connection may take place and all previously existing sources of water must be completely abandoned and rendered incapable of future water production.

Section 29.1 Water and Sewer Extension in New Developments.

Article V, Section 5.3 of the Harnett County Subdivision Regulations describes the basic conditions under which water and sewer extensions are required in HRW's jurisdiction. HRW reserves the right to provide or not provide water and sewer extensions depending upon the availability of water and sewer capacity. The responsibility for extending water and sewer mains to and within new subdivisions or within other new developments lies with the subdivider or Developer, although HRW may in its discretion contract with the subdivider or Developer to install such water or sewer lines with HRW personnel.

(a) Water and Sewer Plan Requirements.
If a water distribution or sewer collection system is to be installed in a subdivision in HRW's jurisdiction, and the system is to be assumed and maintained by HRW immediately upon completion of installation, a complete set of construction plans must be provided for the proposed system. The plans shall be prepared by a N.C licensed professional engineer serving as the Engineer of Record for the development and shall have their seal and signature with the date on each plan. Water and sewer plans shall include a determination of the estimated water and sewer capacity needed to serve the development based on NCDEQ design standards and shall consist of an overall composite plan, large scale individual plans with profiles as needed, detail sheets, grading plans, erosion control plans, specifications and calculations. Plans must also be submitted in electronic formats to include Computer Aided Design (CAD) and/or Portable Document Format (PDF). Plans will provide for the construction of water infrastructure from the point of connection with existing HRW water mains to the meter boxes of the properties to be served and for sewer infrastructure from the sewer clean out to the connection with existing HRW sewer mains. The plans must conform to HRW specifications, N.C. Administrative Code 15A Subchapter 2T Waste Not Discharged to Surface Waters and to Title 15A Subchapter 18C- Rules Governing Public Water Systems.. The engineer shall provide sealed as-built plans and location maps for all valves and hydrant locations upon construction completion.

(b) Capacity Allocation Determination

HRW reserves the right to impose minimum and/or maximum lot counts for each proposed phase within a new land subdivision development to help adequately determine future water and/or sewer capacity allocations and to prohibit excessive review and administrative overhead. Minimum lot counts will be determined on a case by case basis depending upon the development. Land subdivision developments are limited to a maximum of two hundred (200) lots or residential equivalent units. Land subdivision developments that consist of lots greater than two hundred (200) can request an additional water and/or sewer capacity allocation of up to two hundred (200 lots) for a maximum of four hundred (400 lots) per development. This request requires a separate agreement with different requirements for payment of water and sewer system development fees, as outlined in Section 27(g) Water and Sewer System Development Fees. All water and/or sewer improvements within approved phases must be constructed and lots within approved phases must be recorded within two (2) years of receipt of the Authorization to Construct Permit from HRW/NCDEQ. If a minimum of fifty percent (50%) of its planned building permits are not issued within four (4) years from the receipt of the Authorization to Construct Permit from HRW/NCDEQ, HRW reserves the right to rescind the unused amount of capacity for future use and begin the review process again in earnest to include updated plans and construction drawings from the Engineer of Record for the development. Supplementary phase construction requests of a maximum of two hundred (200) lots of the same land subdivision development will be reviewed but not permitted for construction until the above described conditions are met.

(c) Shop Drawing Review.

The developer's Engineer of Record will review all shop drawings for conformance with HRW specifications prior to submittal to HRW. The shop drawing submittal to HRW shall include a cover letter by the developer's Engineer of Record certifying conformance with HRW specifications and summarizing any exceptions or concerns relative to approved drawings and/or HRW standards.

(d) Conformance and Inspection/Oversight.

Improvements shall be installed in accordance with the established specifications, and other applicable policies of HRW. Contractor shall conform to all applicable local, state and federal regulations. No field changes to the plans are allowed without prior written approval from HRW. The Developer shall, at his expense, retain the services of the Engineer of Record for the purposes of providing necessary inspections and supervision of the construction work, record drawings and Engineer certifications. The engineer is responsible to insure that construction is, at all times, in compliance with accepted sanitary engineering practices and the approved plans and specifications. A copy of each Engineer's field report is to be submitted to HRW as each such inspection is made. Water and sewer infrastructure must pass all tests as required by HRW specifications and those of all applicable regulatory agencies. These tests include, but are not limited to, air test, vacuum test, mandrel test, visual test, pressure test, bacteriological test, etc. A HRW inspector must be present during testing. All test results must be submitted to HRW. All tests must be satisfied prior to Final Inspection. Following completion of construction of all water and sewer infrastructure delineated in the approved water and sewer plans a Final Inspection must be requested in writing by the Developer or Developer's engineer. The Developer's engineer and HRW inspector shall prepare a written punch list of any defects or deficiencies noted during this inspection, should any exist. Upon completion of the punch list, the Developer's engineer will schedule another inspection. In the event the number of inspections performed by HRW exceeds two, additional fees may be assessed to the Developer.

(e) Off-site and Over-sizing of Infrastructure.

For developments that are not adjacent to water and sewer infrastructure of sufficient size and capacity to meet the needs of the proposed development, the Developer shall be responsible at their sole expense for the design and construction of any and all improvements to the HRW system deemed necessary to meet the service requirements of the development. The Developer shall incorporate the off-site improvements in the water and sewer plans submitted for the proposed development. These improvements shall be consistent with the HRW Utility Master Plans and conform to the requirements of this policy. The Developer may be required as a condition of approval of this development to install either on-site or off-site improvements of a greater capacity than required to serve their development in order for HRW to serve future developments or to meet other service needs of HRW. If this is the case, HRW shall reimburse the Developer for any additional costs incurred as a result of installing such oversized lines. Under no circumstances will HRW reimburse the Developer for any additional costs associated with the installation of mains equal to or less than 8 inches in diameter for water and 12 inches in diameter for sewer as these sizes would be below or equal to the standard size mains utilized by the HRW.

(f) Easements for Future Water and Sewer Lines.

The Developer shall secure the services of a professional engineer to design the system in accordance with HRW specifications. HRW desires to develop its water and sewer infrastructure in an orderly manner that minimizes energy consumption and makes the most efficient use of existing and proposed infrastructure. To accomplish this, the Developer may be required as a condition of approval of their development to dedicate easements with the boundaries of the development to HRW for placement of future water and sewer infrastructure. The Developer shall incorporate the requested easements in the water and sewer plans submitted for the proposed development. Water and/or wastewater infrastructure proposed for acceptance and ownership by HRW must be in a dedicated utility right-of-way/easements or public right-of-way/easements. The cost associated with the acquisition of any easement or right-of-way contract for extensions of water and/or sewer mains over privately owned lands will be solely borne by the Developer. HRW also prefers that the Developer acquire these rights-of-way privately if at all possible. Further explanation of HRW's participation in easement acquisition for private development is explained in Section 30.2 below.

(g) Transfer of Title.
The Developer shall transfer to HRW, title to all water distribution and sewage collection systems installed by Developer's contractor. Such conveyance is to take effect without further action upon the acceptance of HRW of said installation. As further evidence of said transfer of title, upon completion of the said installation and prior to the rendering of service by HRW, the Developer shall, without cost to HRW:

(1) Convey at no cost to HRW, its successors or assigns by good and sufficient easement deed or dedication in right-of-way in a form satisfactory to HRW a perpetual right, easement and privilege to operate, maintain and repair or replace all water and wastewater mains, pipes, connections, pumps and meters within granted easements upon Developer's property in connection with supplying water and wastewater service to the inhabitants, occupants and customers in Developer's property and secure from each mortgagee and lien or a release of mortgagess' and lienors' interest in the easement and fixtures thereon for so long as the easement is used for the operation, maintenance, repair replacement of water and wastewater mains, pipes, connections, pumps and meters within the easements.

(2) Transfer at no cost to HRW all Developer's right, title and interest in and to all of the water and wastewater supply lines, mains, connections pipes, valves, meters and equipment installed up to and within granted easements and right-of-way for the purpose of supplying water service and wastewater collection for the inhabitants, occupants and customers in Developer's property.

(3) Furnish HRW with an AFFIDAVIT that all persons, firms or corporations who furnished labor or materials used directly or indirectly in the prosecution of the work required to be performed by the Agreement have been paid. Said AFFIDAVIT shall be written in such a form as approved and accepted by HRW.

(4) Furnish HRW with a RELEASE OF LIEN from all contractors and suppliers of materials and/or labor who might have acquired interest into the installations by the supply of materials and/or labor otherwise.

(5) Furnish HRW with all Manufacturers' warranties which Developer might have received or is due to receive on any part of the installations.

(6) Pay to HRW any and all applicable charges which shall be due and payable prior to connection to HRW water and/or wastewater system.

(7) Furnish HRW with a satisfactory warranty on guaranteeing all equipment and infrastructure installed pursuant to this Agreement against defect in materials, equipment of construction for a period of not less than one (1) year from date of acceptance of same by HRW. Said warranty shall be in such a form as approved and accepted by HRW.

(h) Metering Requirements.
Each individual apartment, residence, unit or business, must have an individual meters with the exception of existing apartment complexes, condominiums, shopping centers, mobile home parks and residential developments where lines do not meet HRW standards. These qualifications for the use of master meters, rather than individual meters, are clearly defined in section 7 of the Harnett County Ordinance Regulating The Use Of Water Facilities.

(1) Meters meeting HRW specification and of appropriate size for desired application shall be furnished to the HRW at the expense of the Developer and shall become the property of HRW.

(2) Each occupancy or property owner must post a security deposit and setup fee, as listed in Section 20 (d) of the above-mentioned ordinance, prior to activation of the service.

(3) All water lines and meter services must be in a right-of-way with a.minimum width of twenty (20) feet and dedicated to HRW for the operation and maintenance of said water lines and meter services.

Section 29.2 Acquisition of Easements For Developers In County Participation Projects

Should a Developer encounter problems acquiring utility right-of-way across private property for a project, he may request a meeting with the HRW Director, or his designee, to discuss gaining assistance from HRW. For eligibility of participation by HRW, the subject water or sewer line must serve a public purpose or benefit as defined in HRW's case as providing a minimum value, for residential developments, of $350,000 tax base per lot and a minimum number of 50 lots. Commercial or industrial developments will be reviewed on a case by case basis to determine their value. The Director will review and make a determination as to possible eligibility for participation. If the Director determines there is a valid basis for participation, the process will be explained to the Developer. Agreement to participate by the Developer will result in a letter of recommendation to the Legal Services Department and the County Manager. If the Legal Services Department agrees that participation is warranted then they shall notify the Developer in writing and then in conjunction with HRW meet with the Developer to review their obligations. All property maps and descriptions will need to be approved by HRW and need to comply with these standards and procedures.

(a) One (1) copy of blueprint of each map with a copy of the descriptions of the taking shall be submitted by the Developer's engineering firm/surveyor for review. The map and descriptions need to be sealed by a professional surveyor.

(b) Legal will contact the Developer's engineering firm/surveyor after review is completed so that review comments can be addressed.

(c) The Developer's engineering firm/surveyor will have to re-submit a copy of blueprint of the corrected plans and a copy of the corrected descriptions, together with all the copies marked with corrections requests.

(d) When Legal is satisfied that all changes have been made, the Developer's engineering firm/surveyor will be contacted and asked of submission of the following items:

1) The original mylar of the plans, signed, sealed and dated by a professional surveyor.
2) A copy of the legal description, signed, sealed, and dated by a professional surveyor.
3) A dxf of dwg drawing file submitted on a flash drive or through email, for all computer-generated with the drawings. This file should be on project coordinated (I.e. NAD83 coordinates). Also an ASCII points file, with the point number, coordinates, and descriptor of each point.

(e) The Developer's attorney will need to prepare the required deeds and contact the County's Legal Department for the approval of the deeds.

(f) The Developer or his attorney will furnish the Legal Department with a copy of the deeds after they have been recorded in the Office of the Register of Deeds of Harnett County, NC.

(g) In lieu or preparing property maps, legal descriptions, deeds and deeds of assignment, the Developer may choose to have his surveyor prepare a plat of recordation. The Legal Department will still review the plats. Once the maps have been finalized they will need to be submitted to the Planning Department for their review. The Developer may then have the owners sign dedications statements on the plat.

(h) In the event that the property owner denies the Developer's surveyor access to the property, the surveyor shall compile the maps needed for the easements from publicly available sources and use these documents to estimate the easement square footages required. The estimated value of the easements, per square footage, based on the independent appraisal shall be multiplied by the estimated required square footage of the easement as a basis of offer. This offer may be considered as sufficient proof that a good-faith effort was made. Final settlement value will be contingent upon a survey meeting HCDPU's requirements as stated above.

(i) The Developer shall send letters to the property owners requesting permission of site access and HRW will initiate contact with the affected property owners to alert them to the activity. Based on the approved drawings and descriptions, the Developer commissions an independent appraisal of the properties. An offer shall be in writing to the property owner and sent via certified mail, return receipt requested. Upon refusal of the offer, as detailed above:

(j) HRW will schedule a meeting with the Developer and the affected property owner(s) to; discuss the situation, explain the necessity for the project (e.g. public good, public necessity, coordination with the long-term infrastructure development of the County), and ascertain that an offer has been made and effused. Furnish Legal Department copies of correspondence as written documentation.

(k) If condemnation proceedings are the only option left to obtain the necessary easements, a Board of Commissioner Agenda item from the Harnett Regional Water Director to the County Manager must be prepared and sent and copied to the Legal Department.

(l) Legal Department will notify the Developer and the affected property owners as to the date, which the Board of Commissioners will consider the request.

(m) Board of Commissioners will decide as to whether or not to direct Legal to initiate the condemnation process of the property in question. Condemnation under this Policy shall be subject to the Board of Commissioners findings of public purpose, public necessity, and approval of exercise of eminent domain.

(n) Upon the Board of Commissioners approval and prior to HRW staff starting action, the Developer to deposit with HRW twice the amount of the estimated cost of the right-of-way.

The Developer will have the right to have his attorney participate in the process in conjunction with HRW attorneys. If the Developer elects not to, he shall furnish a waiver to HRW to that effect. Upon obtaining the right-of-way, HRW shall refund to the Developer all funds (item m) over and above those required to obtain the right-of-way. In the event that condemnation becomes and is approved by County Commissioners, the Developer shall write a letter to HRW stating that he will be fully responsible for any and all cost and expenses awarded by the court in the condemnation case. For County projects, that letter will be written to the County Development Services Department. At the option of HRW, the Developer may be required to deposit additional funds up to five times the amount of the estimated right-of-way value. HRW will retain these funds until completion of the judgment, at which time any remaining monies will be returned to the Developer. The money on deposit with HRW will bear no interest.

Section 29.3 Extension of Water and Sewer Lines Within County.

(a) HRW currently extends service by 3 methods:

1. Capital Projects using Loan & Grants to fund.
2. Private Development within public rights-of-way or dedicated rights-of-way funded by private funds.
3. Co-operative Projects - between HRW and private sector for commercial and industrial development. The amount of HRW funds contributed to a co-operative project is guaranteed to be repaid to HRW by the Developer in net tax proceeds from the improved Property within the first five years. If the net tax proceeds received within the five year period fail to equal HRW's fiscal contribution to the project, the Developer shall pay the difference to HRW.

(b) HRW proposes to designate, from the Harnett Regional Water Fund, certain restricted annual appropriations for the development of water and sewer line extensions within Harnett County. All requests for extensions shall be rated on the following point system.

1. Public Health Severity	40 points
2. Cost Feasibility Based Upon Return of Investment	40 points
3. Contributed Capital by Individual or Business	20 points
Points Maximum	100 Points

The responsibility for rating each request will be with the Director of Harnett Regional Water or the designee of the Director. A minimum score of 50 points is required in order for the Harnett County Board of Commissioners to consider the request.

Section 29.4 Extensions Outside of County.

(a) HRW has no responsibility to provide water or sewer service to property located outside the County. However, upon request, HRW may extend its water or sewer lines to serve properties outside the County when it determines that it is in the County's best interest to do so.

(b) Any owner of property outside the County who seeks an extension of HRW's water or sewer system to serve the property shall submit an application for extension to HRW. The owner shall provide all information HRW deems necessary to determine whether the requested extension is feasible and in the County's best interest.

(c) The responsibility for, and the entire cost of, extending a water or sewer line to serve property outside the County shall be borne by the property owner requesting the extension.

Section 29.5 Extensions Made by Other than HRW Personnel.

(a) Extensions of HRW's water or sewer system installed by other than HRW personnel, whether inside or outside the county, shall be installed by a licensed utility contractor in accordance with the provisions of this policy as well as other HRW specifications and requirements. Among other matters, such specifications shall govern the size of all lines, their locations, grades, materials used, manner of installation and provision for future extensions.

(b) No construction or any addition to HRW's water or sewer system shall commence until detailed plans have been reviewed and approved by the Director of Harnett Regional Water or the designee of the Director. Such plans shall include whatever information the administrator deems necessary to determine whether the proposed extension complies with all applicable HRW specifications and requirements.

(c) Water lines intended for addition to HRW owned water system will be allowed to connect to the system if installed within the rights-of-way of a dedicated street or if adequate permanent easements are provided. Sewer lines shall also be installed within public street rights-of-way wherever practical, but HRW may accept sewer lines constructed on private property (where the topography makes this necessary) if adequate permanent easements are provided.

(d) To protect street surfaces, HRW shall require that whenever extensions of water or sewer lines are made to properties or within new subdivisions, laterals be extended to all properties expected to tap onto such water or sewer lines.

Section 29.6 Observation by HRW of Work Done by Others.

(a) All work on the extension of water or sewer lines not performed by HRW forces (whether inside or outside the county), shall be subject to observation by HRW. If, in the judgment of the Director of Harnett Regional Water, or the Director's designee, there is a demonstrated lack of competent supervision by a contractor, the administrator may at his option:

1. Stop work until approved supervision is obtained and the work is done in accordance with HRW specifications and requirements;

   or

2. Provide observation by HRW personnel.

(b) Observation of a project by HRW does not consist of or imply supervision. The person requesting the extension is solely responsible for ensuring that the project is completed according to State approved plans and HRW specifications.

Section 29.7 Dedication of Water and Sewer Line Extensions.

(a) All water and sewer mains constructed and connected with the water and/or sewer facilities of HRW pursuant to this section shall be conveyed to and become the property of HRW upon completion and acceptance by HRW. Connection to the system and acceptance by HRW shall constitute dedication of a water or sewer main extension by the person responsible for the extension.

(b) Following dedication as provided in Subsection (a), HRW shall have exclusive control of all water or sewer lines and shall be responsible for their maintenance, repair and operation. However, the conveyor of additions to the system shall guarantee the entire project against defective material and workmanship for a period of twelve (12) months from the date of acceptance of the project, including such incidental damages as may arise from such claims.

Section 30. Delinquent Service Fees.

(a) Except as provided in subsection (e) of this section, when a consumer shall have failed to pay their account (as specified in subsection c of this section) by the due date set forth on their bill, a delinquent service fee shall be imposed upon the consumer and the amount of such fee shall be added to the balance due.

(b) The amount of the delinquent service fee provided for in this section shall be the sum of ten ($10.00) dollars.

(c) A consumer shall have failed to pay their account when the full amount charged to the consumer for service supplied as stated on their bill has not been paid over to and received by HRW by 5:00p.m. on the due date set forth on the bill.

(d) The bill which shall be mailed to a consumer setting forth the charges due for services supplied, shall state the due date, the amount of the bill if paid by the due date, the amount of the bill if paid after the due date and shall further state that if payment is not made by the due date that the delinquent service fee will be charged.

(e) When a consumer has paid all bills rendered to him by the due date set forth on each bill for twelve consecutive billing periods, should that consumer then make a payment after a due date, the delinquent service fee shall be waived for that period.

Section 31. Sprinkler Connections.

(a) Application for Full Service and Retrofitted Sprinkler Connections shall be made in person at HRW. Forms to be used in application processing shall be administratively prepared and matters otherwise associated with service application shall be processed pursuant to and in accordance with the rules, regulations, policies and/or procedures applicable to the service district within which the premises to be served is located.

(b) The same schedule of connection or tap-on-fees applicable in the service district within which the premises to be served is located shall apply with respect to Full Service Sprinkler Connections.

(c) The following schedule of connection or tap-on-fees shall apply in all service districts to the Retrofitted Sprinkler Connection:

2 inch connection	$2,000.00
1 1/2 inch connection	900.00
1 inch connection	650.00
3/4 inch connection	500.00

The above connection fees do not include associated meter or other necessary equipment charges.

(d) The same schedule of rates, including the monthly minimum charge, applicable in the service district within which the premises to be served is located shall apply with respect to Full Service Sprinkler Connections. No sewer charges shall be made to the Consumer based upon the water consumption of the Full Service Sprinkler Connection.

(e) The same schedule of rates applicable in the service district within which the premises to be served is located shall apply with respect to Retrofitted Sprinkler Connections. No monthly minimum charge will be made except during those months when the connection has been used. No sewer charges shall be made to the Consumer based upon the water consumption of the Retrofitted Sprinkler Connection.

(e) Except as specifically provided in this Section, all of the other rules, regulations, policies and/or procedures applicable to the service district within which the premises to be served is located shall be applicable with respect to Full Service and Retrofitted Sprinkler Connections.

Section 32. Provision for Cut-Off Valve

Any person desiring to connect to a water supply and distribution system owned and/or operated by HRW shall be required to install a cut-off valve of a minimum size of 3/4” onto the service line running from the meter box to the consumer’s premises. This cut-off valve shall be located within twelve (12) inches of the connection of the customer’s service line to the meter box. A diagram showing a typical installation of such cut-off valve is attached hereto and made part of this section.

This section shall be enforceable in addition to the minimum requirements of the North Carolina State Building Code regarding plumbing and placement of cut-off valves.

Duly Adopted this 5th day of June 2023, upon motion made by Commissioner Morris and adopted by the following vote:

Ayes 4 Noes 0 Absent 1.

Board of Commissioners of the County Harnett County

By: ______________________
Matthew Nicol, Chairman of the Board and of the Governing body of the Water and Sewer Districts of Harnett County.

Appendix 2

Harnett County
Approved 2027 -2033

Capital Improvements Program Summary

Table of Contents

About the Capital Improvements Program (CIP)

The CIP is a long-term plan for funding the County's major capital needs. It shows how facilities, equipment, and other projects that cost $100,000 or more could be scheduled and funded over the next seven years, beginning in FY 2027 .

It is important to state upfront that this is a **PLAN**, not a **BUDGET**, since a budget controls the actual spending of allocated funds. While staff attempts to be as accurate as possible, it is difficult to estimate project costs exactly, particularly early in the planning process. Before funds can be spent, they must be budgeted through the operating budget or, in most cases, through a separately adopted project ordinance.

The same is true for operating costs, particularly for new facilities. As facilities are being planned, staff attempts to identify operating costs, such as staffing and utilities. The cost of these items depends on final square footage and operational issues that may not be apparent until the facility is far along in planning.

CIP Process

The CIP is a plan which is updated annually and may be modified at any time to reflect changing conditions. A CIP is a systematic way of anticipating, planning, and budgeting for major projects. The adoption of a CIP can improve the credit worthiness (bond rating) of a jurisdiction.

Timeline for adoption:

CIP requests originate at the department/agency level. Requests were submitted on or before October 25,2025.

The Manager's Office is responsible for reviewing new and existing requests and recommending a proposed CIP to the Board of Commissioners. The recommended CIP was presented on December 1, 2025. During the December 9, 2025, work session, Commissioners reviewed the recommendation in detail..

Public comment was held on December 15, 2025.

The CIP was adopted on January 5, 2026.

Overall Approach

Keep in mind that the Capital Improvement Program is just a plan. While a great deal of effort and analysis have gone into the development of the CIP, it will most likely change during the fiscal year. The CIP will continue to be reviewed throughout the year, and recommended plan changes will be presented to the Board of Commissioners for consideration.

Board of Education

The Board of Education has requested approximately $549 million (in today's dollars) in new facility requests. The County currently does not have the resources to pay for these facilities, so these projects are shown as future projects in the CIP.

In April 2025, as part of its FY 2026 budget request, the Board of Education presented a list of facility needs to the Board of Commissioners. The list and how the CIP addresses these needs are as follows (per the Board of Education document, costs shown below are estimates and do not include escalation or maintenance-type requests):

Category/Projects		April 2025 Estimated Cost	How CIP Addresses
Current Projects			
Flatwoods Middle School (1100 seats, land procured)	$	85,591,525	Included as a funded project
Lillington-Shawtown Elementary School Gym Addition	$	8,000,000	Inlcluded as a funded project
School Nutrition Freezer/Cooler Project	$	4,200,000	Inlcluded as a funded project
Tier 1 Projects (1 - 2 years)			
Highland High School (2000 seats, land procured)	$	100,000,000	Included as a future project
New School Transportation Facility (McNeill Street property)	$	15,401,352	Included as a future project
Harnett Early College/CTE High School/Career Tech Center	$	30,000,000	Included as a future project
Triton High School Auxiliary Gym Addition	$	10,000,000	Included as a future project
Buies Creek Elementary School Replacement	$	35,000,000	Included as a future project
Tier 2 Projects (3 to 4 years)			
LaFayette Year-Round School Gym Renovations	$	1,000,000	Included as a future project
HCHS/THS/WHHS Renovations		TBD	Not submitted as a CIP request
Tier 3 Projects (5 to 6 years)			
Southwest (NC 87 corridor) Elementary School	$	45,000,000	Not submitted as a CIP request
Northern/Northwest Harnett-area Elementary School	$	45,000,000	Not submitted as a CIP request
North Harnett Primary Renovations		TBD	Not submitted as a CIP request
Tier 4 Projects (Beyond 7 years)			
Western Harnett-area Middle School	$	85,000,000	Not submitted as a CIP request—beyond CIP timeframe
Northwestern Harnett-area Middle School (land procured)	$	85,000,000	Not submitted as a CIP request—beyond CIP timeframe
Other School Renovations (school-by-school basis)		TBD	Not submitted as a CIP request—beyond CIP timeframe

Project Evaluation and Prioritization Criteria

Each new project is reviewed by the CIP Management Team, which consists of the County Manager, Deputy County Manager, Assistant County Managers, and Finance Officer..

Each project is evaluated based on the following criteria: safety, mandate, timing/linkages, economic impact, efficiencies, maintain current service levels, improve access of service/information, improve quality of service, add service, operating budget impact, consistency with strategic plan/community support/ impact, and financing.

Each project is scored and prioritized based on the following criteria:

- Imperative (must do): correct danger to public health & safety, meet legal obligation, alleviate immediate service/facility deficiency, prevent irreparable damage (Score 3)
- Essential (should do): rehabilitate/replace obsolete facility, stimulate economic growth, reduce future operating costs, leverage grants (Score 2)
- Important (could do): provides new or expanded service, promotes intergovernmental cooperation, reduces energy use, enhances cultural or natural resources (Score 1)
- Don't do: not recommended at this time (Score 0)

Recommended Changes

The FY 2026-2032 CIP was approved by the Board of Commissioners on January 6, 2025.

Changes to previously approved CIP include the following:

- **Harnett County Schools – Bleacher Replacement:** Remove and replace existing, unsafe telescopic bleachers at Harnett Central Middle School and Western Harnett Middle School to meet current building and accessibility safety codes, including the provision of proper handrails, aisle steps, end rails, and integrated ADA-compliant seating [+325,366].
- **Harnett County Schools –** Resurfacing of Rubberized Tracks: Resurface the rubberized tracks at Western Harnett High School, Triton High School, and Harnett Central High School to prevent safety hazards for student-athletes [+538,344].
- **Harnett County Sheriff's Office - Detention Center Body-Worn Camera System:** Purchase and install body-worn camera kiosk of 30 camera units and 1 spare unit [+230,753].
- **Harnett County Sheriff's Office - Detention Center Surveillance Cameras & Digital Storage - Upgrade:** Upgrade the video surveillance cameras and digital storage at the Harnett County Detention Center [+389,352].
- **Harnett County Sheriff's Office - Records Software Replacement:** Replace the records management system (RMS) software, which was last upgraded in 2020. The system supports the Sheriff's Records and Jail Management Systems, as well as 911 Communications CAD and Protocols [+857,654].
- **Harnett Regional Jetport (HRJ) – Hangar Development:** Construct three-unit corporate box hangars to provide adequate space to store larger aircraft used by many businesses [+5,600,000].

- **Parks & Recreation – Ballfield LED Lighting Retrofit:** Retrofit existing ballfield lighting systems at Neills Creek Park and Barbecue Creek Park to energy-efficient LED lighting [+730,000].
- **Parks & Recreation – Bunnlevel Community Park:** Develop a new community park on the Bunnlevel Ruritan property to include a playground, picnic shelter, small open space, and parking area [+298,236].

Add Future Projects

- **Emergency Services - Emergency Services Facility Addition:** Construct a 6,705 square foot addition to the existing facility as identified in the Harnett County, North Carolina | Approved Capital Improvements Program 2027-2033 Project Evaluation and Prioritization Criteria 11 Introduction Dewberry Engineering space needs study. The addition will include office space, a classroom, and storage areas.
- **Emergency Services - Emergency Services Warehouse:** Construct a 23,000 square foot warehouse on the existing Emergency Services facility property as identified in the Dewberry Engineering space needs study. The warehouse will be used to store response and recovery resources critical to emergency operations.
- **Harnett Area Rural Transit System (HARTS):** Construct an addition to and renovate the existing HARTS facility and parking lot to support the growing needs of staff and an expanding fleet of transit vehicles.
- **Parks & Recreation – Anderson Creek Nature Center and Library:** Design and construct a multi-use facility at the Anderson Creek Park to serve as a collaborative initiative between Parks and Recreation, Board of Elections, and the Public Library.

The CIP encompasses both high-level summaries of major projects, revenues, and operating expenses, and in-depth analyses of individual projects, including justifications, detailed cost estimates, funding sources, and potential budgetary implications.

Assumptions

Generally, construction costs are inflated 6-10% per year. Staff also recommends a 5-10% contingency for most projects.

Other project costs, such as equipment, and operating costs are usually inflated by a factor of 3% per year, unless there is good reason to use another inflationary factor (which will be noted).

Operating costs are generally inflated 3% per year unless costs are fixed by contract.

Debt Indicators

As the list above demonstrates, there are significant future projects on the horizon, namely school facilities and the construction of a new animal shelter and farmers market. All these projects will require that the county issue debt in order to fund them. Harnett County already has a fairly high debt burden (figures below are from the NC Treasurer's 2024 Analysis of Debt report):

- The debt to appraised value ratio is 0.935%. The average ratio of counties 100,000 to 249,999 population is 0.943%. The highest ratio in the population group is 1.510%.

> Harnett County's debt per capita (what each resident would owe if the debt had to be repaid today) is $1,028. The average debt per capita for the population group is $1,038. The highest debt per capita in this group is $1,832.

The County currently contributes $11 million from the general fund to fund existing and planned future debt. In addition, sales tax restricted for education is accumulated for debt. The County should be judicious about issuing new debt and work closely with Harnett County Schools to identify top priorities for funding.

Action Summary

Project Status

New

Parks & Recreation - Ballfield LED Lighting Retrofit
Harnett County Schools - Bleacher Replacement
Parks & Recreation - Bunnlevel Community Park
Harnett County Sheriff - Detention Body-Worn Camera System
Harnett County Sheriff - Detention Center Surveillance Cameras & Digital Storage - Upgrade
Harnett Regional Jetport (HRJ) - Hangar Development
Harnett County Sheriff - Records Software Replacement
Harnett County Schools - Resurfacing of Rubberized Tracks

Approved-No Contracts

Harnett County Sheriff - Angier VIPER Radio Tower
Parks & Recreation - Boone Trail Park Development Phase 2
Parks & Recreation - Cape Fear Shiner Park Development Phase 2
Emergency Medical Services (EMS) - Cardiac Monitors Replacement
Central Carolina Community College (CCCC) - CCCC - Capital Maintenance & Replacement Fund
Harnett County Schools - Child Nutrition Freezer/Cooler
Emergency Medical Services (EMS) - Convalescent Transport Unit Replacements
Information Technology - Core Server Infrastructure Upgrade/Replacement
Emergency Medical Services (EMS) - County Morgue
Harnett County Schools - Early College at Dunn Relocation/Renovation
Emergency Medical Services (EMS) - Emergency Medical Services Capital Reserve Appropriation
Emergency Medical Services (EMS) - Emergency Transport Unit Remounts
Emergency Medical Services (EMS) - Emergency Transport Unit Replacements
Central Carolina Community College (CCCC) - Etheridge Renovations
Facilities Maintenance - Facilities Capital Maintenance & Replacement Fund
Cooperative Extension - Farmers Market Phase 1
Fleet Maintenance - Fleet Maintenance Facility Improvement
Harnett County Sheriff - Generator Purchase and Installation
Parks & Recreation - Greenway Trail Construction Capital Reserve Appropriation
Harnett County Schools - Harnett County Schools Maintenance Fund
Harentt Area Rural Transit System (HARTS) - HARTS Vehicle Replacement
Harentt Area Rural Transit System (HARTS) - HARTS Vehicle Replacement Capital Reserve Fund
Development Services - Highland School Road Extension

Central Carolina Community College (CCCC) - Miriello Renovations
Parks & Recreation - Neills Creek Park Master Plan and Park Development Phase 1
Parks & Recreation - Neills Creek Park Restroom, Concession & Maintenance Building
Parks & Recreation - Northwest Harnett Park Development
Parks & Recreation - Parks & Recreation Capital Reserve Appropriation
Harnett Regional Jetport (HRJ) - Runway Extension
Harnett County Sheriff - Sheriff Capital Reserve Appropriation
Harnett County Sheriff - Spout Springs VIPER Radio Tower
Emergency Medical Services (EMS) - Stretchers and Power Load Equipment Replacement

Approved-Contracts Let

Parks & Recreation - Anderson Creek Park Development Phase 3
Animal Services - Animal Shelter Replacement
Parks & Recreation - Boone Trail Park Development Phase 1
Information Technology - Broadband Expansion Initiative
Information Technology - Core Storage Infrastructure Upgrade/Replacement
Harnett County Schools - Flatwoods Middle School
Harnett Regional Jetport (HRJ) - Fuel Tank Replacement
Harnett County Schools - Lillington-Shawtown Elementary School Gym Addition
Public Library - Mobile Outreach Vehicle
Solid Waste - Northwest Convenience Center Relocation
Parks & Recreation - Patriots Park Development Phase 3
Public Library - Radio Frequency Identification (RFID) Installation in Branches
Harnett County Schools - Stadium Lighting Upgrades

Substantially Complete

Harnett County Schools - New Northwest Harnett Elementary School

Future

Parks & Recreation - Anderson Creek Nature Center and Library
Parks & Recreation - Anderson Creek Park Development (Future Phases)
Board of Elections - Board of Elections Facility Replacement/Renovation
Parks & Recreation - Boone Trail Park Development (Future Phases)
Harnett County Schools - Buies Creek Elementary School Replacement
Facilities Maintenance - Courthouse Shell-Space Upfit
Harnett County Schools - Custodial & Grounds Warehouse Replacement
Harnett County Sheriff - Detention Center Housing Unit Addition
Central Carolina Community College (CCCC) - Drainage System Repair

Emergency Services - Emergency Services Facility Addition
Emergency Services - Emergency Services Warehouse
Harnett County Sheriff - Evidence Storage & Crime Scene Processing Bay
Harnett County Schools - Flatwoods Elementary School
Harnett County Schools - Harnett County Early College/Career Technology Center (Lillington)
Harnett County Schools - Harnett County Schools Transportation Maintenance Facility Replacement
Harentt Area Rural Transit System (HARTS) - HARTS Transit Center Addition and Renovation
Harnett County Schools - Lafayette Elementary School Renovation
Harnett County Schools - New Highland High School
Harnett County Schools - Triton High School Auxiliary Gym Addition

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	
Animal Services											-
Animal Shelter Replacement	10,544,118	345,331	882,155	5,020,092	4,296,540	-	-	-	-	-	10,544,118
Animal Services Total	***10,544,118***	***345,331***	***882,155***	***5,020,092***	***4,296,540***	**-**	**-**	**-**	**-**	**-**	**10,544,118**
Board of Elections											-
Board of Elections Facility Replacement/Renovation	-	-	-	65,000	-	-	-	-	-	-	65,000
Board of Elections Total				***65,000***							**65,000**
CCCC - Capital Maintenance & Replacement Fund	-	589,000	589,000	589,000	589,000	589,000	589,000	200,000	200,000	200,000	4,134,000
Etheridge Renovations	1,880,920	-	-	-	-	-	-	1,880,920	-	-	1,880,920
Miriello HVAC Replacement	210,000	210,000	-	-	-	-	-	-	-	-	210,000
Miriello Renovations	1,648,081	-	-	1,648,081	-	-	-	-	-	-	1,648,081
Central Carolina Community College (CCCC) Total	***3,739,001***	***799,000***	***589,000***	***2,237,081***	***589,000***	***589,000***	***589,000***	***2,080,920***	***200,000***	***200,000***	**7,873,001**
Agricultural Center Educational Kitchen	180,000	180,000	-	-	-	-	-	-	-	-	180,000
Farmers Market Phase 1	800,000	-	100,000	-	700,000	-	-	-	-	-	800,000
Cooperative Extension Total	***980,000***	***180,000***	***100,000***		***700,000***						**980,000**
Second Floor Upfit	1,200,000	1,088,414	-	-	-	-	-	-	-	-	1,088,414
Department of Social Services (DSS) Total	***1,200,000***	***1,088,414***									**1,088,414**
Comprehensive Land Use Plan Update	219,000	224,800	-	-	-	-	-	-	-	-	224,800
Highland School Road Extension	3,479,000	-	80,000	3,399,000	-	-	-	-	-	-	3,479,000
Development Services Total	***3,698,000***	***224,800***	***80,000***	***3,399,000***							**3,703,800**

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	Total
Cardiac Monitors Replacement	610,855	-	-	1,305,077	-	-	-	-	-	-	1,305,077
Convalescent Transport Unit Replacements	-	580,125	141,136	140,357	144,568	148,905	153,372	157,973	162,712	167,594	1,796,742
County Morgue	396,100	-	396,100	-	-	-	-	-	-	-	396,100
Emergency Medical Services Capital Reserve Appropriation	-	1,790,000	850,000	1,275,412	600,000	600,000	600,000	400,000	400,000	400,000	6,915,412
Emergency Transport Unit Remounts	-	493,918	-	-	-	304,461	312,841	321,221	329,601	168,991	1,931,033
Emergency Transport Unit Replacements	-	1,566,613	285,709	288,419	296,820	-	-	322,022	-	-	2,759,583
Stretchers and Power Load Equipment Replacement	1,163,524	-	-	-	-	-	-	1,163,524	-	-	1,163,524
Emergency Services Facility Addition	-	-	-	65,000	-	-	-	-	-	-	65,000
Emergency Services Warehouse	-	-	-	65,000	-	-	-	-	-	-	65,000
Emergency Services Total	-	-	-	***130,000***	-	-	-	-	-	-	**130,000**
Facilities Capital Maintenance & Replacement Fund		1,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000
Facilities Maintenance Total	-	***1,000,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	**5,000,000**
Fleet Maintenance Facility Improvement	775,000	-	775,000	-	-	-	-	-	-	-	775,000
Fleet Maintenance Total	***775,000***	-	***775,000***	-	-	-	-	-	-	-	**775,000**
Harentt Area Rural Transit System (HARTS)											
HARTS Transit Center Addition and Renovation	-	-	-	75,000	-	-	-	-	-	-	75,000
HARTS Vehicle Replacement	-	121,381	130,339	134,249	-	141,821	145,738	149,672	-	157,556	980,756
HARTS Vehicle Replacement Capital Reserve Fund			120,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	995,000
Harentt Area Rural Transit System (HARTS) Total	-	***121,381***	***250,339***	***334,249***	***125,000***	***266,821***	***270,738***	***274,672***	***125,000***	***282,556***	**2,050,756**

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	
Bleacher Replacement	-	-	325,366	-	-	-	-	-	-	-	325,366
Child Nutrition Freezer/Cooler	4,294,035		2,427,035	1,867,000							4,294,035
Early College at Dunn Relocation/Renovation	565,000	565,000	-	-	-	-	-	-	-	-	565,000
Flatwoods Middle School	86,729,910	9,634,118	51,459,181	25,636,611	-	-	-	-	-	-	86,729,910
Harnett County Schools Maintenance Fund	-	5,641,415	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	16,841,415
Johnsonville Elementary School Phase 1 Expansion & Renovation	5,196,130	5,178,064	-	-	-	-	-	-	-	-	5,178,064
Lillington-Shawtown Elementary School Gym Addition	7,285,000	2,185,326	5,099,674	-	-	-	-	-	-	-	7,285,000
New Northwest Harnett Elementary School	45,802,344	45,802,344	-	-	-	-	-	-	-	-	45,802,344
Resurfacing of Rubberized Tracks	-	-	-	162,998	375,346	-	-	-	-	-	538,344
Stadium Lighting Upgrades	-	-	1,415,000	-	-	-	-	-	-	-	1,415,000
Harnett County Schools Total	***149,872,419***	***69,006,267***	***62,126,256***	***29,066,609***	***1,775,346***	***1,400,000***	***1,400,000***	***1,400,000***	***1,400,000***	***1,400,000***	**168,974,478**
Angier VIPER Radio Tower	-	-	-	-	-	-	-	-	-	2,070,000	2,070,000
Detention Body-Worn Camera System	-	-	73,445	39,327	39,327	39,327	39,327	-	-	-	230,753
Detention Center Body Scanner System	166,000	160,300									160,300
Detention Center Surveillance Cameras & Digital Storage - Upgrade	-	-	389,352	-	-	-	-	-	-	-	389,352
Generator Purchase and Installation	2,700,000	-	2,700,000	-	-	-	-	-	-	-	2,700,000
Records Software Replacement	857,654	486,020	371,634	-	-	-	-	-	-	-	857,654
Sheriff Body-Worn Camera System	506,940	101,388	101,388	101,388	101,388	101,388	-	-	-	-	506,940
Sheriff Capital Reserve Appropriation	-	4,580,591	650,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	7,505,591
Spout Springs VIPER Radio Tower										2,070,000	2,070,000
Harnett County Sheriff Total	***4,230,594***	***5,328,299***	***4,285,819***	***465,715***	***465,715***	***465,715***	***364,327***	***325,000***	***325,000***	***4,465,000***	**16,490,590**

Total Cost of Each Project by Year

		Fiscal Year									
PROJECT BUDGET	**Budget**	**Prior to 2026**	**Current Year: 2026**	**Year 1: 2027**	**Year 2: 2028**	**Year 3: 2029**	**Year 4: 2030**	**Year 5: 2031**	**Year 6: 2032**	**Year 7: 2033**	**Total**
Fuel Tank Replacement	1,716,314	114,640	10,509	1,885,890	-	-	-	-	-	-	2,011,039
Hangar Development	5,600,000	-	551,728	5,048,272	-	-	-	-	-	-	5,600,000
Harnett Regional Jetport Master Plan Update	414,357	413,454	-	-	-	-	-	-	-	-	413,454
New Terminal Construction	6,391,150	7,244,421	-	-	-	-	-	-	-	-	7,244,421
Runway Extension	15,600,000	239,335	1,490,665	13,870,000							15,600,000
Harnett Regional Jetport (HRJ) Total	***29,721,821***	***8,011,850***	***2,052,902***	***20,804,162***	**-**	**-**	**-**	**-**	**-**	**-**	**30,868,914**
Information Technology											
Broadband Expansion Initiative	6,128,626	6,128,626	-	-	-	-	-	-	-	-	6,128,626
Core Server Infrastructure Upgrade/Replacement	1,736,753	789,433	249,000	-	-	-	-	-	-	-	1,038,433
Core Storage Infrastructure Upgrade/Replacement	500,000	-	467,695	-	-	-	-	-	-	-	467,695
Information Technology Total	***8,365,379***	***6,918,059***	***716,695***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7,634,754**

HARNETT COUNTY

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year: Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	Total
Parks & Recreation											
Anderson Creek Nature Center and Library	-	-	-	45,000	-	-	-	-	-	7,695,000	7,740,000
Anderson Creek Park Development Phase 3	140,612	-	139,932	-	-	-	-	-	-	-	139,932
Ballfield LED Lighting Retrofit	-	-	-	235,000	220,000	275,000	-	-	-	-	730,000
Boone Trail Park Development Phase 1	135,000	15,687	119,313	-	-	-	-	-	-	-	135,000
Boone Trail Park Development Phase 2	478,305	-	-	-	-	-	-	-	478,305	-	478,305
Bunnlevel Community Park	**-**	**-**	**-**	**-**	**298,236**	**-**	**-**	**-**	**-**	**-**	**298,236**
Cape Fear Shiner Park Development Phase 2	780,379	-	517,779	336,821	-	-	-	-	-	-	854,600
Greenway Trail Construction Capital Reserve Appropriation	-	583,762	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,383,762
Neills Creek Park Master Plan and Park Development Phase 1	1,506,922	73,768	149,400	1,590,000	-	-	-	-	-	-	1,813,168
Neills Creek Park Restroom, Concession & Maintenance Building	444,225	109,225	335,000	-	-	-	-	-	-	-	444,225
Northwest Harnett Park Development	1,442,500	11,864	53,136	561,500	816,000	-	-	-	-	-	1,442,500
Parks & Recreation Capital Reserve Appropriation	-	1,950,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	3,550,000
Patriots Park Development Phase 3	271,550	22,550	249,000	-	-	-	-	-	-	-	271,550
Parks & Recreation Total	***5,199,493***	***2,766,856***	***1,863,560***	***3,068,321***	***1,634,236***	***575,000***	***300,000***	***300,000***	***778,305***	***7,995,000***	**19,281,278**
Public Library											
Mobile Outreach Vehicle	315,605	-	283,220	32,385	-	-	-	-	-	-	315,605
Radio Frequency Identification (RFID) Installation in Branches	141,601	-	141,601	-	-	-	-	-	-	-	141,601
Public Library Total	***457,206***	***-***	***424,821***	***32,385***	***-***	***-***	***-***	***-***	***-***	***-***	**457,206**
Grand Total	220,953,510	100,220,913	76,319,492	68,131,879	11,127,225	4,849,902	4,490,278	7,245,332	4,220,618	15,579,141	292,184,780

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Northwest Convenience Center Relocation	2,128,281	151,594	1,976,687	-	-	-	-	-	-	-	2,128,281
Solid Waste Total	***2,128,281***	***151,594***	***1,976,687***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,128,281**
Grand Total	2,128,281	151,594	1,976,687	-	-	-	-	-	-	-	2,128,281

HARNETT COUNTY

Funding Sources

PROJECT BUDGET	Budget	Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	Total
						Fiscal Year					
	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Animal Services	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	1,365,239	345,331	882,155	137,753	-	-	-	-	-	-	1,365,239
Debt Proceeds	9,178,879	-	-	4,882,339	4,296,540	-	-	-	-	-	9,178,879
Animal Services Total	***10,544,118***	***345,331***	***882,155***	***5,020,092***	***4,296,540***	**-**	**-**	**-**	**-**	**-**	**10,544,118**
Board of Elections	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	-	-	65,000	-	-	-	-	-	-	65,000
Board of Elections Total	**-**	**-**	**-**	***65,000***	**-**	**-**	**-**	**-**	**-**	**-**	**65,000**
Central Carolina Community College (CCCC)	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	210,000	210,000	-	-	-	-	-	-	-	-	210,000
CCCC Capital Reserves	3,529,001	-	-	1,648,081	-	-	-	1,880,920	-	-	3,529,001
Transfer from General Fund	-	589,000	589,000	589,000	589,000	589,000	589,000	200,000	200,000	200,000	4,134,000
Central Carolina Community College (CCCC) Total	***3,739,001***	***799,000***	***589,000***	***2,237,081***	***589,000***	***589,000***	***589,000***	***2,080,920***	***200,000***	***200,000***	**7,873,001**
Cooperative Extension	-	-	-	-	-	-	-	-	-	-	-
Grants, Gifts, Etc.	930,000	130,000	100,000	-	700,000	-	-	-	-	-	930,000
Transfer from General Fund	50,000	50,000	-	-	-	-	-	-	-	-	50,000
Cooperative Extension Total	***980,000***	***180,000***	***100,000***	**-**	***700,000***	**-**	**-**	**-**	**-**	**-**	**980,000**
Department of Social Services (DSS)	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	1,200,000	1,088,414	-	-	-	-	-	-	-	-	1,088,414
Department of Social Services (DSS) Total	***1,200,000***	***1,088,414***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,088,414**
Development Services	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	914,800	224,800	16,000	679,800	-	-	-	-	-	-	920,600
Grants, Gifts, Etc.	2,783,200	-	64,000	2,719,200	-	-	-	-	-	-	2,783,200
Development Services Total	***3,698,000***	***224,800***	***80,000***	***3,399,000***	**-**	**-**	**-**	**-**	**-**	**-**	**3,703,800**
Emergency Medical Services (EMS)	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	396,100	-	396,100	-	-	-	-	-	-	-	396,100
EMS Capital Reserves	1,774,379	2,640,656	426,845	1,733,853	441,388	453,366	466,213	1,964,740	492,313	336,585	8,955,959
Transfer from General Fund	-	1,790,000	850,000	1,275,412	600,000	600,000	600,000	400,000	400,000	400,000	6,915,412
Emergency Medical Services (EMS) Total	***2,170,479***	***4,430,656***	***1,672,945***	***3,009,265***	***1,041,388***	***1,053,366***	***1,066,213***	***2,364,740***	***892,313***	***736,585***	**16,267,471**

Funding Sources

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	
Emergency Services	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	-	-	130,000	-	-	-	-	-	-	130,000
Emergency Services Total	-	-	-	***130,000***	-	-	-	-	-	-	**130,000**
Facilities Maintenance	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	1,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000
Facilities Maintenance Total	-	***1,000,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	**5,000,000**
Fleet Maintenance	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	775,000	-	775,000	-	-	-	-	-	-	-	775,000
Fleet Maintenance Total	***775,000***	-	***775,000***	-	-	-	-	-	-	-	**775,000**
Harentt Area Rural Transit System (HARTS)	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	-	-	75,000	-	-	-	-	-	-	75,000
HARTS Capital Reserves	-	121,381	130,339	134,249	-	141,821	145,738	149,672	-	157,556	980,756
Transfer from General Fund	-	-	120,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	995,000
Harentt Area Rural Transit System (HARTS) Total	-	***121,381***	***250,339***	***334,249***	***125,000***	***266,821***	***270,738***	***274,672***	***125,000***	***282,556***	**2,050,756**
Harnett County Schools	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	5,641,415	3,140,366	162,998	375,346	-	-	-	-	-	9,320,125
Capital Reserves Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	98,777,303	12,287,802	58,985,890	27,503,611	-	-	-	-	-	-	98,777,303
General Fund Fund Balance	-	-	-	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	9,800,000
General Obligation Bonds	35,070,664	35,067,164	-	-	-	-	-	-	-	-	35,067,164
Grants, Gifts, Etc.	10,000,000	10,000,000	-	-	-	-	-	-	-	-	10,000,000
Interest	96,130	78,064	-	-	-	-	-	-	-	-	78,064
Lottery Proceeds	1,931,680	1,931,680	-	-	-	-	-	-	-	-	1,931,680
Other	-	3,500	-	-	-	-	-	-	-	-	3,500
Transfer from Capital Project	585,486	585,486	-	-	-	-	-	-	-	-	585,486
Transfer from Special Revenue	3,411,156	3,411,156	-	-	-	-	-	-	-	-	3,411,156
Harnett County Schools Total	***149,872,419***	***69,006,267***	***62,126,256***	***29,066,609***	***1,775,346***	***1,400,000***	***1,400,000***	***1,400,000***	***1,400,000***	***1,400,000***	**168,974,478**

Funding Sources

		Fiscal Year									
PROJECT BUDGET	**Budget**	**Prior to 2026**	**Current Year: 2026**	**Year 1: 2027**	**Year 2: 2028**	**Year 3: 2029**	**Year 4: 2030**	**Year 5: 2031**	**Year 6: 2032**	**Year 7: 2033**	**Total**
Harnett County Sheriff	-	-	-	-	-	-	-	-	-	-	-
911 Funds	486,020	486,020	-	-	-	-	-	-	-	-	486,020
Asset Forfeiture Funds	432,776	101,388	404,833	-	-	-	-	-	-	-	506,221
General Fund Fund Balance	304,164	-	-	140,715	140,715	140,715	39,327	-	-	-	461,472
Grants, Gifts, Etc.	2,866,000	160,300	2,700,000	-	-	-	-	-	-	-	2,860,300
Interest	-	-	389,352	-	-	-	-	-	-	-	389,352
Radio Fund	-	-	-	-	-	-	-	-	-	2,070,000	2,070,000
Sheriff's Capital Reserves	141,634	-	141,634	-	-	-	-	-	-	-	141,634
Transfer from General Fund	-	4,580,591	650,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	7,505,591
Transfer from Special Revenue	-	-	-	-	-	-	-	-	-	2,070,000	2,070,000
Harnett County Sheriff Total	***4,230,594***	***5,328,299***	***4,285,819***	***465,715***	***465,715***	***465,715***	***364,327***	***325,000***	***325,000***	***4,465,000***	**16,490,590**
Harnett Regional Jetport (HRJ)	-	-	-	-	-	-	-	-	-	-	-
Airport Capital Reserves	41,436	225,961	-	-	-	-	-	-	-	-	225,961
Capital Reserves	4,700,334	114,640	10,509	4,200,334	-	-	-	-	-	-	4,325,483
Grants, Gifts, Etc.	23,740,963	7,111,422	2,042,393	15,755,890	-	-	-	-	-	-	24,909,705
Interest	391,150	559,827	-	-	-	-	-	-	-	-	559,827
Transfer from Capital Project	847,938	-	-	847,938	-	-	-	-	-	-	847,938
Harnett Regional Jetport (HRJ) Total	***29,721,821***	***8,011,850***	***2,052,902***	***20,804,162***	-	-	-	-	-	-	**30,868,914**
Information Technology	-	-	-	-	-	-	-	-	-	-	-
ARP Fund	1,343,626	1,343,626	-	-	-	-	-	-	-	-	1,343,626
General Fund Fund Balance	2,000,000	2,000,000	-	-	-	-	-	-	-	-	2,000,000
Grants, Gifts, Etc.	2,785,000	2,785,000	-	-	-	-	-	-	-	-	2,785,000
Information Technology Fund	2,236,753	789,433	716,695	-	-	-	-	-	-	-	1,506,128
Information Technology Total	***8,365,379***	***6,918,059***	***716,695***	-	-	-	-	-	-	-	**7,634,754**
Parks & Recreation	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	118,762	-	280,000	220,000	275,000	-	-	-	-	893,762
Debt Proceeds	444,225	109,225	335,000	-	-	-	-	-	-	7,695,000	8,139,225
General Fund Fund Balance	1,265,322	-	-	1,050,900	566,000	-	-	-	-	-	1,616,900
Grants, Gifts, Etc.	1,500,000	-	149,400	1,100,600	250,000	-	-	-	-	-	1,500,000
Parks Capital Reserves	1,618,209	85,632	745,660	336,821	298,236	-	-	-	478,305	-	1,944,654
SCIF Fund	371,737	38,237	333,500	-	-	-	-	-	-	-	371,737
Transfer from General Fund	-	2,415,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	4,815,000
Parks & Recreation Total	***5,199,493***	***2,766,856***	***1,863,560***	***3,068,321***	***1,634,236***	***575,000***	***300,000***	***300,000***	***778,305***	***7,995,000***	**19,281,278**

Funding Sources

PROJECT BUDGET	Budget	Fiscal Year Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	Total
Public Library	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	257,206	-	224,821	32,385	-	-	-	-	-	-	257,206
Grants, Gifts, Etc.	200,000	-	200,000	-	-	-	-	-	-	-	200,000
Public Library Total	***457,206***	-	***424,821***	***32,385***	-	-	-	-	-	-	**457,206**
Grand Total	**220,953,510**	**100,220,913**	**76,319,492**	**68,131,879**	**11,127,225**	**4,849,902**	**4,490,278**	**7,245,332**	**4,220,618**	**15,579,141**	**292,184,780**

HARNETT COUNTY

Funding Sources

PROJECT BUDGET	Budget	Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	Total
		Fiscal Year									
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Interest	272,463	-	272,463	-	-	-	-	-	-	-	272,463
Solid Waste Capital Reserves	1,855,818	151,594	1,704,224	-	-	-	-	-	-	-	1,855,818
Solid Waste Total	***2,128,281***	***151,594***	***1,976,687***	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,128,281**
Grand Total	**2,128,281**	**151,594**	**1,976,687**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,128,281**

Operating Budget Effects

PROJECT BUDGET	Budget	Fiscal Year Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	Total
Animal Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	1,000,000	975,000	950,000	925,000	900,000	875,000	5,625,000
Increased Operating Costs	-	-	-	-	570,350	602,156	597,312	611,326	625,710	640,474	3,647,328
Animal Services Total	-	-	-	-	***1,570,350***	***1,577,156***	***1,547,312***	***1,536,326***	***1,525,710***	***1,515,474***	**9,272,328**
Central Carolina Community College (CCCC)	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	589,000	589,000	589,000	589,000	589,000	589,000	200,000	200,000	200,000	4,134,000
Central Carolina Community College (CCCC) Total	-	***589,000***	***589,000***	***589,000***	***589,000***	***589,000***	***589,000***	***200,000***	***200,000***	***200,000***	**4,134,000**
Emergency Medical Services (EMS)	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	(205,740)	(99,101)	(113,229)	(117,547)	(65,520)	(68,735)	(111,572)	(75,595)	(79,253)	(936,292)
Increased Operating Costs	-	-	-	106,395	104,437	107,570	110,797	114,121	117,545	121,071	781,936
Transfer from General Fund	-	1,790,000	850,000	1,275,412	600,000	600,000	600,000	400,000	400,000	400,000	6,915,412
Emergency Medical Services (EMS) Total	-	***1,584,260***	***750,899***	***1,268,578***	***586,890***	***642,050***	***642,062***	***402,549***	***441,950***	***441,818***	**6,761,056**
Facilities Maintenance	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	1,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000
Facilities Maintenance Total	-	***1,000,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	***500,000***	**5,000,000**
Fleet Maintenance	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	-	8,355	8,606	8,865	9,129	9,404	9,686	9,977	64,022
Fleet Maintenance Total	-	-	-	***8,355***	***8,606***	***8,865***	***9,129***	***9,404***	***9,686***	***9,977***	**64,022**
Harentt Area Rural Transit System (HARTS)	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	2,859	10,851	11,174	11,503	11,839	12,183	12,537	12,921	13,259	99,126
Transfer from General Fund	-	-	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	960,000
Harentt Area Rural Transit System (HARTS) Total	-	***2,859***	***130,851***	***131,174***	***131,503***	***131,839***	***132,183***	***132,537***	***132,921***	***133,259***	**1,059,126**
Harnett County Schools	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	8,526,780	11,233,622	11,107,656	10,795,656	10,486,656	10,177,656	9,868,656	9,559,656	9,250,656	91,006,994
Transfer from General Fund	-	3,661,415	410,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	13,871,415
Harnett County Schools Total	-	***12,188,195***	***11,643,622***	***12,507,656***	***12,195,656***	***11,886,656***	***11,577,656***	***11,268,656***	***10,959,656***	***10,650,656***	**104,878,409**

Operating Budget Effects

		Fiscal Year									
PROJECT BUDGET	Budget	Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	Total
Harnett County Sheriff	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	-	-	(117,097)	(120,610)	(124,228)	(127,955)	(131,794)	(135,748)	(139,820)	(897,252)
Increased Operating Costs	-	-	-	140,715	140,715	140,715	39,327	-	-	-	461,472
Transfer from General Fund	-	4,580,591	650,000	925,000	925,000	925,000	925,000	925,000	925,000	865,000	11,645,591
Harnett County Sheriff Total	-	***4,580,591***	***650,000***	***948,618***	***945,105***	***941,487***	***836,372***	***793,206***	***789,252***	***725,180***	**11,209,811**
Harnett Regional Jetport (HRJ)	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	-	7,500	7,665	7,835	8,010	8,190	8,376	8,567	56,143
Increased Revenue	-	-	-	928	956	985	1,014	1,045	1,076	1,108	7,112
Harnett Regional Jetport (HRJ) Total	-	-	-	***8,428***	***8,621***	***8,820***	***9,024***	***9,235***	***9,452***	***9,675***	**63,255**
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	789,433	-	-	-	-	-	-	-	-	789,433
Information Technology Total	-	***789,433***	-	-	-	-	-	-	-	-	**789,433**
Parks & Recreation	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	-	-	(1,600)	(4,600)	(6,100)	(7,600)	(7,600)	(7,600)	(7,600)	(42,700)
Increased Operating Costs	-	-	1,365	33,006	27,477	28,974	37,281	38,652	45,545	47,187	259,487
Transfer from General Fund	-	2,415,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	4,815,000
Parks & Recreation Total	-	***2,415,000***	***301,365***	***331,406***	***322,877***	***322,874***	***329,681***	***331,052***	***337,945***	***339,587***	**5,031,787**
Public Library	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	3,318	210,933	224,252	230,972	237,893	245,021	252,364	259,927	1,664,680
Public Library Total	-	-	***3,318***	***210,933***	***224,252***	***230,972***	***237,893***	***245,021***	***252,364***	***259,927***	**1,664,680**
Grand Total	-	23,149,338	14,569,055	16,504,148	17,082,860	16,839,719	16,410,312	15,427,986	15,158,936	14,785,553	149,927,907

Operating Budget Effects

PROJECT BUDGET	Budget	Fiscal Year Prior to 2026	Current Year: 2026	Year 1: 2027	Year 2: 2028	Year 3: 2029	Year 4: 2030	Year 5: 2031	Year 6: 2032	Year 7: 2033	Total
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	2,500	(12,500)
Solid Waste Total	-	-	-	*(2,500)*	*(2,500)*	*(2,500)*	*(2,500)*	*(2,500)*	*(2,500)*	*2,500*	**(12,500)**
Grand Total	-	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	2,500	(12,500)

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