



Harnett  
COUNTY  
NORTH CAROLINA

# RECOMMENDED BUDGET

FOR FISCAL YEAR  
2026-2027





**Harnett**  
**C O U N T Y**  

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**NORTH CAROLINA**

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# Introduction



# 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

**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

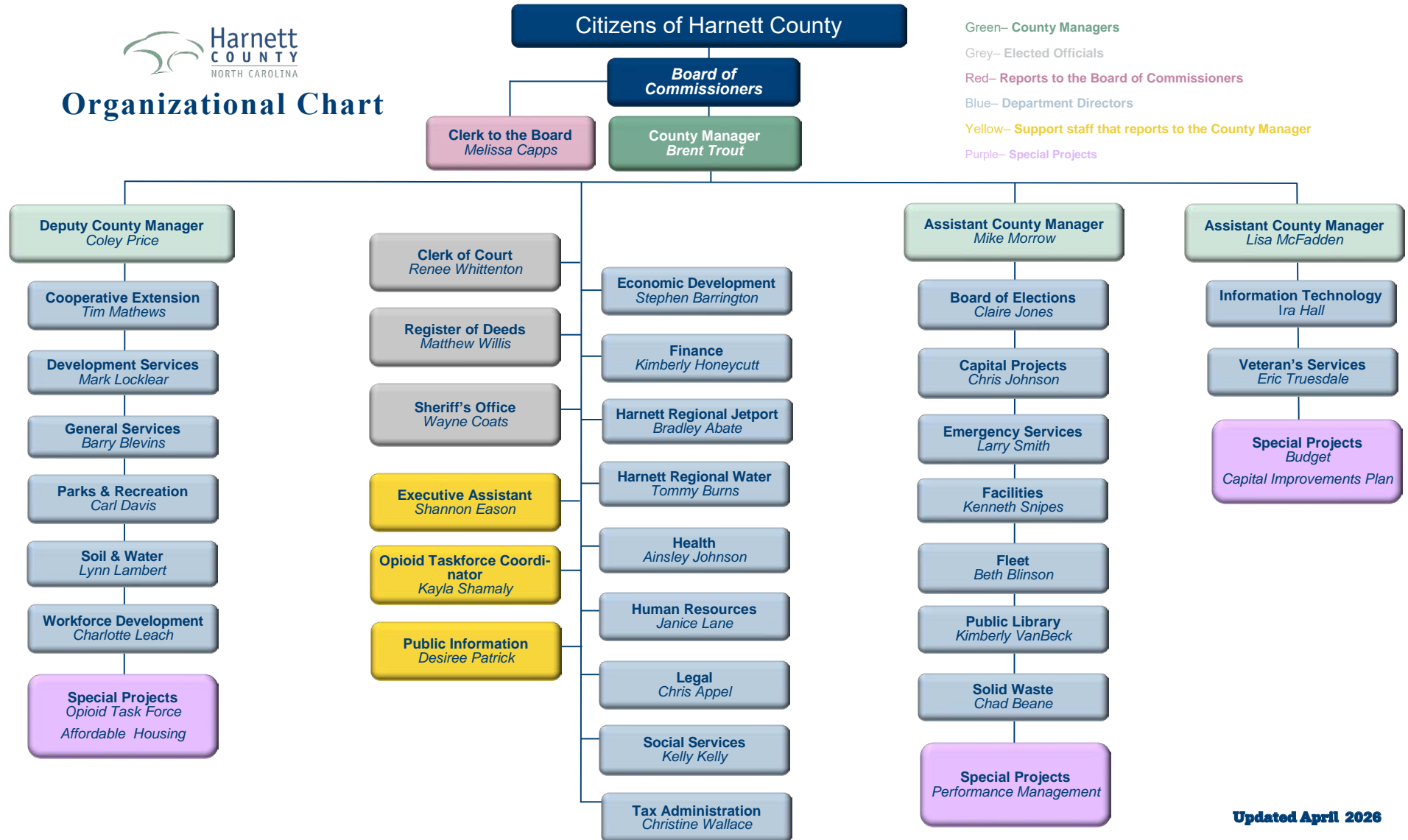
**County Leadership Team**

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 & Risk Management, Janice Lane  
Information Technology, Ira Hall  
Legal Services, 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



Green- County Managers  
 Grey- Elected Officials  
 Red- Reports to the Board of Commissioners  
 Blue- Department Directors  
 Yellow- Support staff that reports to the County Manager  
 Purple- Special Projects

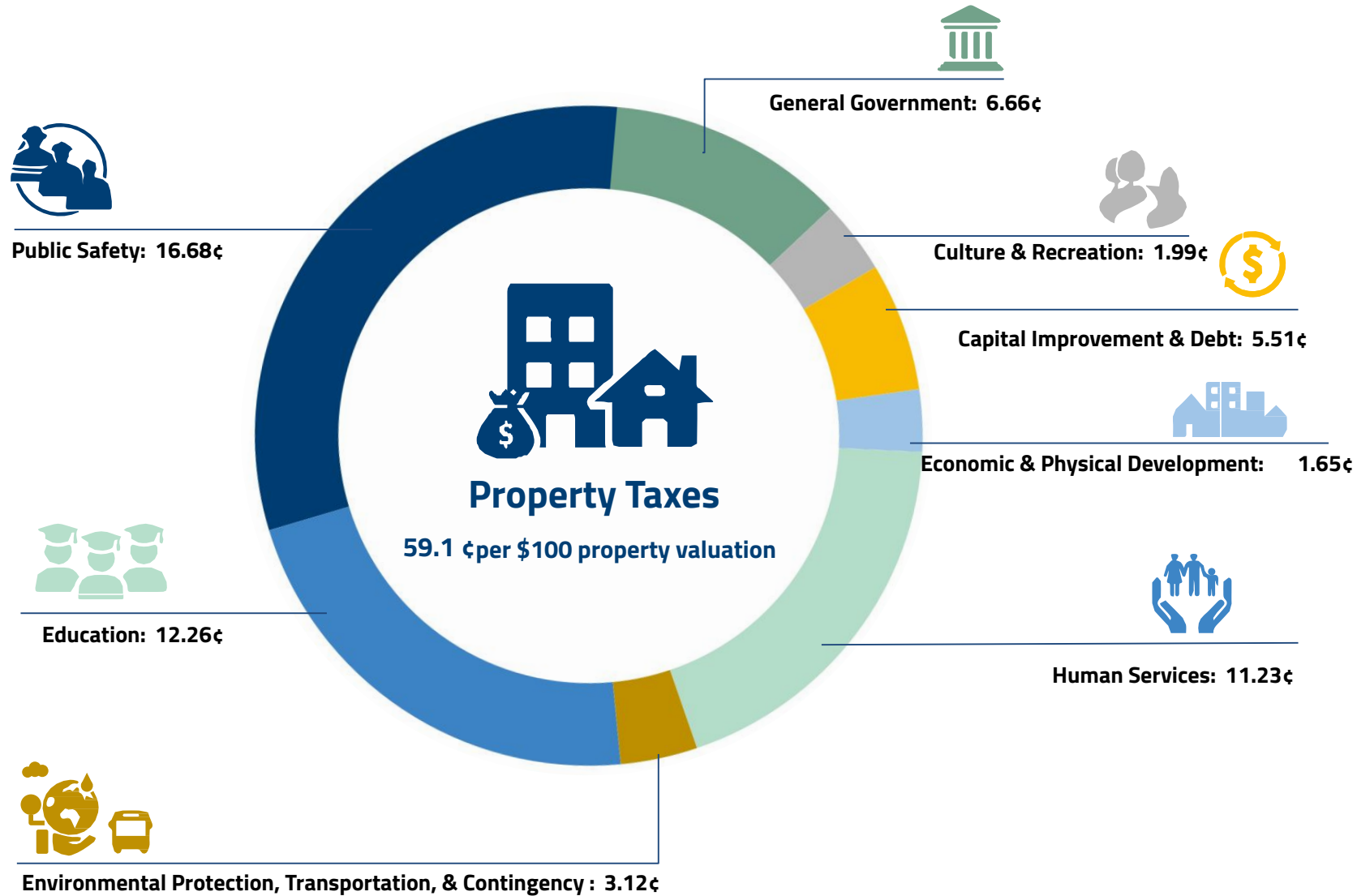
Updated April 2026



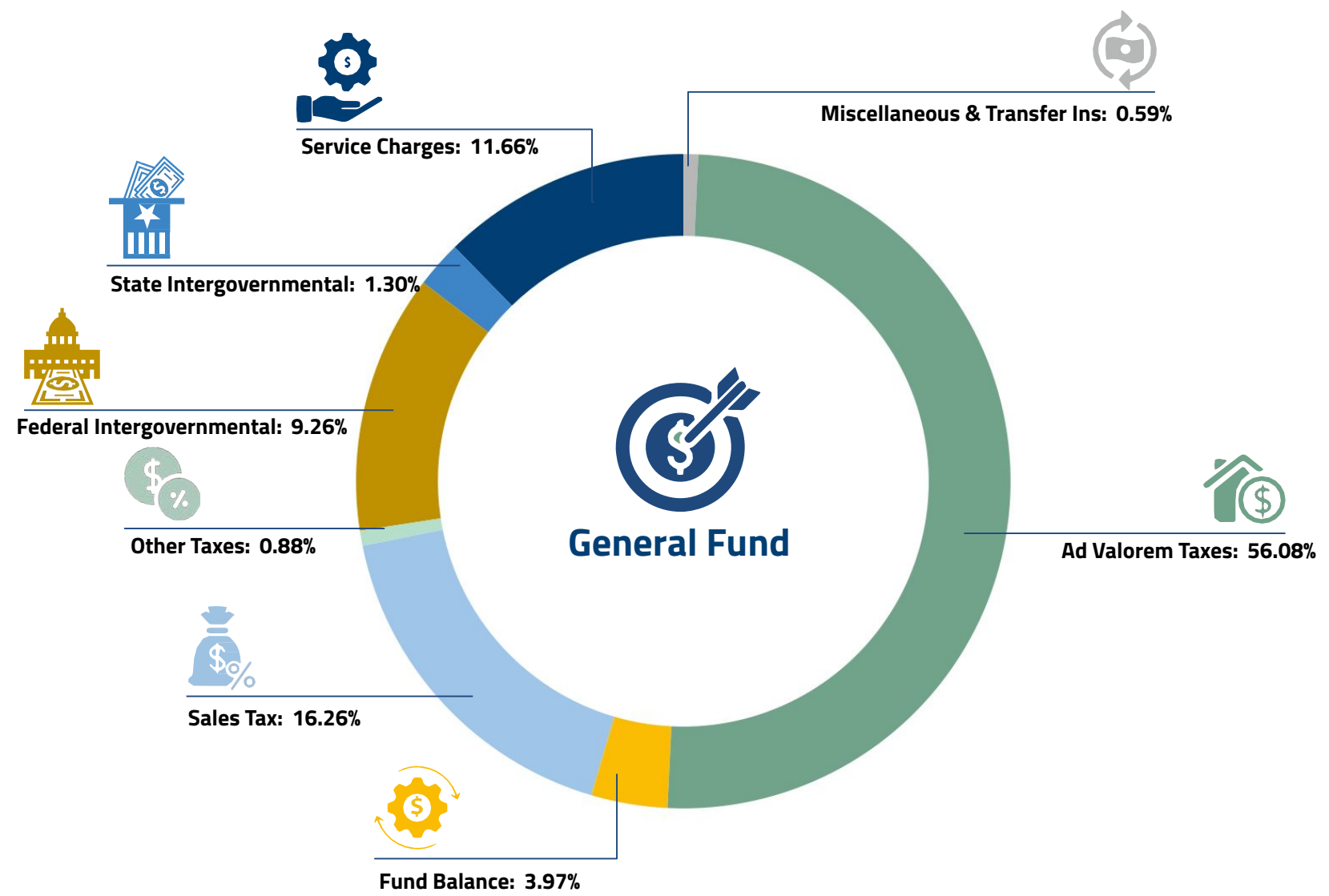
# Fiscal Year 2027: Budget at a Glance



# Your Tax Dollars at Work



# Revenue Sources







# 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	Recommended Variance	Recommended % Inc/Dec
Human Services	34,007,735	38,892,819	40,638,210	241,830	40,880,040	1,987,221	5%
Public Safety	52,237,330	56,552,909	59,658,574	1,046,312	60,704,886	4,151,977	7%
Transportation	3,905,150	4,288,815	3,893,915	416,281	4,310,196	21,381	-%
Environmental Protection	483,669	571,720	607,888	72,993	680,881	109,161	19%
Economic & Physical Development	5,181,551	5,975,509	5,888,743	99,139	5,987,882	12,373	-%
General Government	20,045,039	23,102,864	24,142,552	107,335	24,249,887	1,147,023	5%
Education	38,083,704	42,336,488	42,336,488	2,286,961	44,623,449	2,286,961	5%
Culture & Recreation	5,981,059	6,544,093	6,683,281	631,481	7,314,762	770,669	12%
Contingency	-	6,815,852	6,352,686	-	6,352,686	(463,166)	(7%)
Transfers	17,930,228	15,860,281	20,046,528	-	20,046,528	4,186,247	26%
	<b>177,855,465</b>	<b>200,941,350</b>	<b>210,248,865</b>	<b>4,902,332</b>	<b>215,151,197</b>	<b>14,209,847</b>	<b>7%</b>

*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	-
<b>Dunn/Averasboro</b>	<b>0.110</b>	<b>0.095</b>	<b>0.095</b>	<b>3,032,605</b>	<b>2,681,961</b>	<b>(350,644)</b>
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	-
<b>Total Fire Districts</b>				<b>25,030,817</b>	<b>24,680,173</b>	<b>(350,644)</b>
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 does not 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.

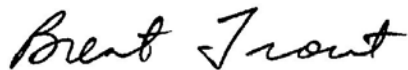
These two investments, totaling approximately \$21 million, account for the \$0.1052 difference between the "revenue-neutral" rate of \$0.4858 and our recommended rate of \$0.591. While the proposed budget includes a planned use of \$8,604,688 from our fund balance, we typically find that unspent department 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,

A handwritten signature in black ink that reads "Brent Trout". The signature is written in a cursive, flowing style.

Brent Trout  
County Manager  
Harnett County





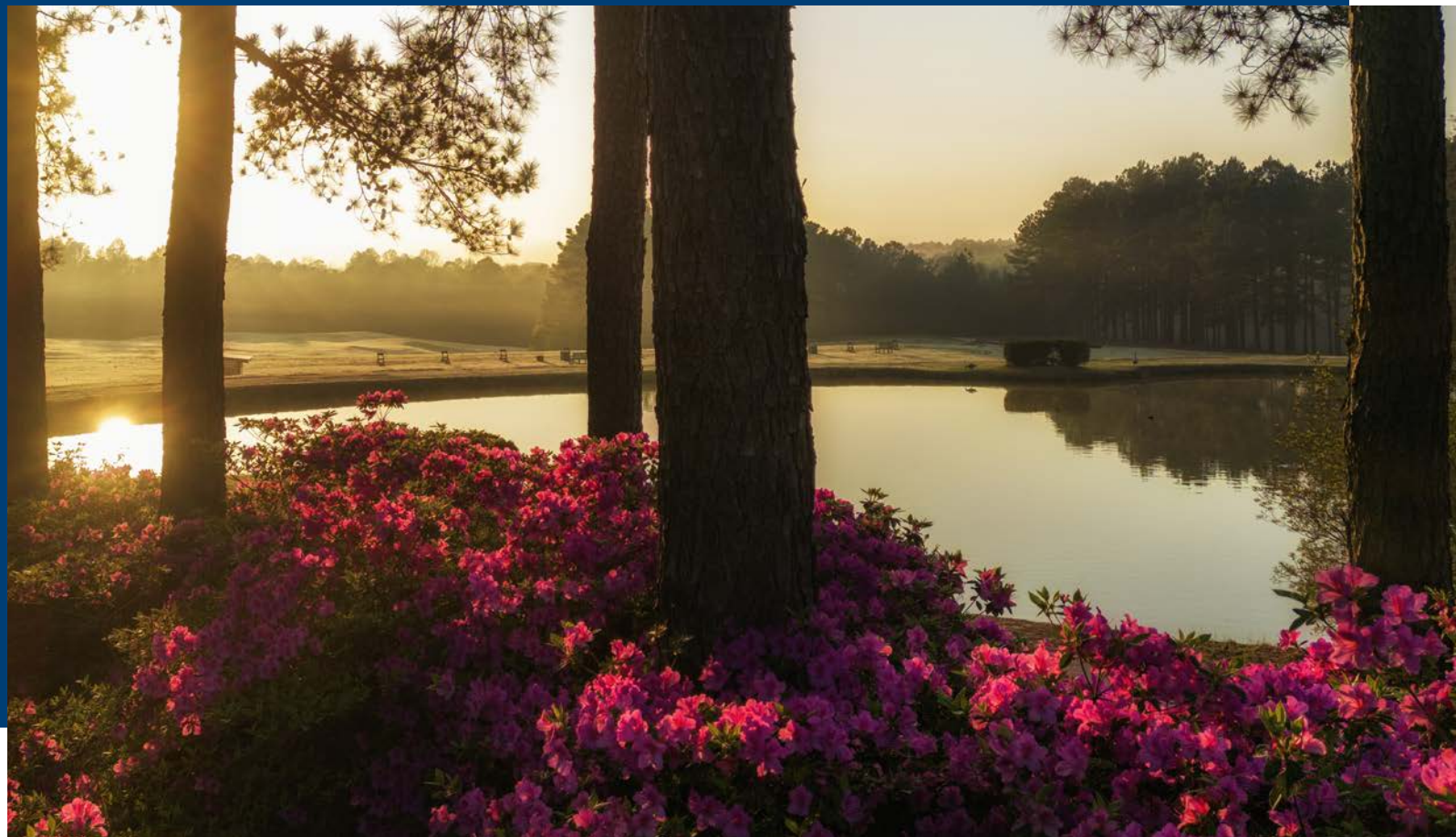
# Budget Process



## 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
Late May, 2026	Board of Commissioners holds budget work session (if needed)
June 1, 2026	Board of Commissioners adopts budget for FY 2027

# Budget Summary



# General Fund Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>								
TAXES - AD VALOREM	83,791,705	89,678,981	92,997,541	120,631,198	-	120,631,198	27,633,657	30%
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	20,716,292	19,536,699	370,101	19,906,800	(809,492)	(4%)
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	23,559,927	25,007,347	68,842	25,076,189	1,516,262	6%
ENTERPRISE CHARGES	6,326	7,617	-	-	-	-	-	-%
FACILITY FEES	3,487	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	343,210	1,608,348	1,212,441	1,267,322	-	1,267,322	54,881	5%
INTERFUND / BUDGETARY	1,955,863	123,345	24,835,572	8,604,688	-	8,604,688	(16,230,884)	(65%)
<b>Total</b>	<b>\$ 164,035,279</b>	<b>\$ 173,979,934</b>	<b>\$ 200,941,773</b>	<b>\$ 214,712,254</b>	<b>\$ 438,943</b>	<b>\$ 215,151,197</b>	<b>\$ 14,209,424</b>	<b>7%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	78,018,104	84,571,412	92,374,007	97,200,313	957,711	98,158,024	5,784,017	6%
PROFESSIONAL SERVICES	2,115,237	1,229,805	1,477,166	1,671,652	-	1,671,652	194,486	13%
SUPPLIES & MATERIALS	4,649,971	4,449,291	5,698,794	5,809,900	68,532	5,878,432	179,638	3%
CURRENT SERVICES	6,179,638	7,287,185	8,824,528	8,976,628	67,968	9,044,596	220,068	2%
FIXED CHARGES	14,363,191	17,844,049	20,768,278	21,504,595	732,582	22,237,177	1,468,899	7%
CAPITAL OUTLAY	2,153,568	143,205	38,500	-	337,694	337,694	299,194	777%
CONTRACTS & GRANTS	3,596	16,197	5,000	5,000	-	5,000	-	-%
NON-CAPITALIZED ASSETS	661,218	1,822,490	1,328,384	682,266	450,884	1,133,150	(195,234)	(15%)
INTERFUND / BUDGETARY	18,017,337	17,930,228	22,676,133	26,399,214	-	26,399,214	3,723,081	16%
EDUCATION	29,937,603	38,083,704	42,336,488	42,336,488	2,286,961	44,623,449	2,286,961	5%
DSS PROGRAMS	4,377,412	4,090,527	5,286,231	5,512,003	-	5,512,003	225,772	4%
WIOA PROGRAM	55,920	83,647	127,841	150,806	-	150,806	22,965	18%
HEALTH	240,568	303,647	-	-	-	-	-	-%
PCARD ENCUMBRANCE	29	78	-	-	-	-	-	-%
<b>Total</b>	<b>\$ 160,773,392</b>	<b>\$ 177,855,465</b>	<b>\$ 200,941,350</b>	<b>\$ 210,248,865</b>	<b>\$ 4,902,332</b>	<b>\$ 215,151,197</b>	<b>\$ 14,209,847</b>	<b>7%</b>

## General Fund Revenue

Revenue:	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended
AD VALOREM TAXES - REAL	73,700,403	77,821,721	82,201,638	108,031,198	-	108,031,198
AD VALOREM TAXES - MOTOR VEHICLE	9,490,053	11,048,274	10,125,903	11,900,000	-	11,900,000
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	18,177,071	15,341,593	337,039	15,678,632
FEDERAL MEDICAID	-	-	-	1,207,714	-	1,207,714
MEDICAID COST SETTLEMENT	-	-	-	366,900	-	366,900
RESTRICTED - STATE	3,252,007	3,556,034	2,539,221	2,567,492	33,062	2,600,554
RESTRICTED - LOCAL	50,103	62,000	-	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	18,045,957	19,324,549	68,842	19,393,391
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	129,648	72,047	-	72,047
INSURANCE SETTLEMENT	159,744	177,974	63,766	-	-	-
LEASE / RENT	155,550	141,543	81,450	174,386	-	174,386
OTHER REVENUE	1,487,932	1,081,676	937,577	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	-	-	24,831,572	8,604,688	-	8,604,688
<b>Total Revenue</b>	<b>\$ 164,035,279</b>	<b>\$ 173,979,934</b>	<b>\$ 200,941,773</b>	<b>\$ 214,712,254</b>	<b>\$ 438,943</b>	<b>\$ 215,151,197</b>





## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	157,241	86,467	102,764	-	-	-	-	(102,764)	(100%)
<b>Total</b>	<b>157,241</b>	<b>86,467</b>	<b>102,764</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(102,764)</b>	<b>(100%)</b>
<b>Expenses</b>									
SUPPLIES & MATERIALS	-	-	10,000	-	-	-	-	(10,000)	(100%)
FIXED CHARGES	157,241	386,467	242,764	150,000	150,000	-	150,000	(92,764)	(38%)
<b>Total</b>	<b>157,241</b>	<b>386,467</b>	<b>252,764</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>(102,764)</b>	<b>(41%)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	1,100	-	-	-	-	(1,100)	(100%)
<b>Total</b>	<b>247,029</b>	<b>252,587</b>	<b>290,940</b>	<b>248,357</b>	<b>248,357</b>	<b>-</b>	<b>248,357</b>	<b>(42,583)</b>	<b>(15%)</b>
<b>Expenses</b>									
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	243,736	250,384	249,855	17,000	266,855	23,119	9%
CURRENT SERVICES	100,081	80,998	123,597	135,083	135,083	-	135,083	11,486	9%
FIXED CHARGES	110,446	233,731	211,786	267,033	217,315	-	217,315	5,529	3%
NON-CAPITALIZED ASSETS	6,358	10,744	45,659	24,599	24,599	1,000	25,599	(20,060)	(44%)
<b>Total</b>	<b>2,047,126</b>	<b>2,290,367</b>	<b>2,530,865</b>	<b>1,074,045</b>	<b>2,632,119</b>	<b>18,000</b>	<b>2,650,119</b>	<b>119,254</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 1,800,097</b>	<b>\$ 2,037,780</b>	<b>\$ 2,239,925</b>	<b>\$ 825,688</b>	<b>\$ 2,383,762</b>	<b>\$ 18,000</b>	<b>\$ 2,401,762</b>	<b>\$ 161,837</b>	<b>7%</b>

### 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 the 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	761	1,019	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	85,502	5,299	10,000	-	-	-	-	(10,000)	(100%)
<b>Total</b>	<b>86,263</b>	<b>6,318</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,000)</b>	<b>(100%)</b>
<b>Expenses</b>									
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	44,448	44,577	44,577	79	44,656	208	0%
CURRENT SERVICES	5,504	9,899	22,802	13,768	13,768	-	13,768	(9,034)	(40%)
FIXED CHARGES	2,537	9,296	9,316	9,226	9,226	-	9,226	(90)	(1%)
NON-CAPITALIZED ASSETS	4,302	5,665	3,858	2,735	2,735	17,964	20,699	16,841	437%
<b>Total</b>	<b>264,042</b>	<b>297,982</b>	<b>323,783</b>	<b>105,554</b>	<b>329,027</b>	<b>50,214</b>	<b>379,241</b>	<b>55,458</b>	<b>17%</b>
<b>Net Cost</b>	<b>\$ 177,779</b>	<b>\$ 291,664</b>	<b>\$ 313,783</b>	<b>\$ 105,554</b>	<b>\$ 329,027</b>	<b>\$ 50,214</b>	<b>\$ 379,241</b>	<b>\$ 65,458</b>	<b>21%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	-	17	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	-	10,000	-	-	-	-	(10,000)	(100%)
<b>Total</b>	<b>-</b>	<b>17</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,000)</b>	<b>(100%)</b>
<b>Expenses</b>									
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	37,901	37,944	36,644	79	36,723	(1,178)	(3%)
CURRENT SERVICES	16,927	16,163	28,210	21,123	21,123	-	21,123	(7,087)	(25%)
FIXED CHARGES	6,738	6,995	7,670	7,880	7,880	-	7,880	210	3%
NON-CAPITALIZED ASSETS	1,276	944	2,338	-	-	1,020	1,020	(1,318)	(56%)
<b>Total</b>	<b>121,440</b>	<b>205,060</b>	<b>265,213</b>	<b>103,242</b>	<b>264,944</b>	<b>65,441</b>	<b>330,385</b>	<b>65,172</b>	<b>25%</b>
<b>Net Cost</b>	<b>\$ 121,440</b>	<b>\$ 205,043</b>	<b>\$ 255,213</b>	<b>\$ 103,242</b>	<b>\$ 264,944</b>	<b>\$ 65,441</b>	<b>\$ 330,385</b>	<b>\$ 75,172</b>	<b>29%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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	-%
<b>Total</b>	-	-	-	<b>1</b>	-	<b>224,786</b>	<b>224,786</b>	<b>224,786</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 224,786</b>	<b>\$ 224,786</b>	<b>\$ 224,786</b>	<b>-%</b>

### 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.

# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	29	14	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	36,043	148	15,000	-	-	-	-	(15,000)	(100%)
<b>Total</b>	<b>36,072</b>	<b>162</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,000)</b>	<b>(100%)</b>
<b>Expenses</b>									
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	32,676	24,872	24,872	79	24,951	(7,725)	(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	-	-	-	-	-	-	-%
<b>Total</b>	<b>159,037</b>	<b>175,669</b>	<b>238,286</b>	<b>75,652</b>	<b>247,286</b>	<b>51,360</b>	<b>298,646</b>	<b>60,360</b>	<b>25%</b>
<b>Net Cost</b>	<b>\$ 122,965</b>	<b>\$ 175,507</b>	<b>\$ 223,286</b>	<b>\$ 75,652</b>	<b>\$ 247,286</b>	<b>\$ 51,360</b>	<b>\$ 298,646</b>	<b>\$ 75,360</b>	<b>34%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	3	3	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	93,507	259	12,036	-	-	-	-	(12,036)	(100%)
<b>Total</b>	<b>93,510</b>	<b>262</b>	<b>12,036</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,036)</b>	<b>(100%)</b>
<b>Expenses</b>									
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	62,391	58,845	58,345	398	58,743	(3,648)	(6%)
CURRENT SERVICES	9,699	13,194	22,128	17,895	19,095	160	19,255	(2,873)	(13%)
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	4,496	5,171	6,071	4,000	10,071	5,575	124%
<b>Total</b>	<b>321,305</b>	<b>332,466</b>	<b>412,837</b>	<b>119,733</b>	<b>425,337</b>	<b>38,729</b>	<b>464,066</b>	<b>51,229</b>	<b>12%</b>
<b>Net Cost</b>	<b>\$ 227,795</b>	<b>\$ 332,204</b>	<b>\$ 400,801</b>	<b>\$ 119,733</b>	<b>\$ 425,337</b>	<b>\$ 38,729</b>	<b>\$ 464,066</b>	<b>\$ 63,265</b>	<b>16%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	3	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	52,106	197	-	-	-	-	-	-	-%
<b>Total</b>	<b>52,109</b>	<b>197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
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	23,745	24,448	24,448	79	24,527	782	3%
CURRENT SERVICES	7,137	14,183	16,505	19,450	19,450	34,100	53,550	37,045	224%
FIXED CHARGES	2,703	7,941	9,014	9,260	9,260	-	9,260	246	3%
NON-CAPITALIZED ASSETS	1,355	560	2,175	6,600	6,600	-	6,600	4,425	203%
PCARD ENCUMBRANCE	20	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>152,480</b>	<b>182,203</b>	<b>240,853</b>	<b>149,446</b>	<b>254,812</b>	<b>91,519</b>	<b>346,331</b>	<b>105,478</b>	<b>44%</b>
<b>Net Cost</b>	<b>\$ 100,371</b>	<b>\$ 182,006</b>	<b>\$ 240,853</b>	<b>\$ 149,446</b>	<b>\$ 254,812</b>	<b>\$ 91,519</b>	<b>\$ 346,331</b>	<b>\$ 105,478</b>	<b>44%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-%
<b>Total</b>	<b>97,400</b>	<b>147,021</b>	<b>168,520</b>	<b>168,520</b>	<b>168,520</b>	<b>-</b>	<b>168,520</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
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	25,590	24,450	24,450	-	24,450	(1,140)	(4%)
SUPPLIES & MATERIALS	126,747	124,219	153,412	164,592	185,483	2,000	187,483	34,071	22%
CURRENT SERVICES	89,031	90,313	167,249	120,236	157,096	340	157,436	(9,813)	(6%)
FIXED CHARGES	397,236	584,105	565,560	616,764	583,766	-	583,766	18,206	3%
CAPITAL OUTLAY	36,690	-	-	-	-	75,878	75,878	75,878	-%
NON-CAPITALIZED ASSETS	48,213	48,615	36,320	36,320	36,320	-	36,320	-	-%
<b>Total</b>	<b>1,836,549</b>	<b>2,110,845</b>	<b>2,279,492</b>	<b>1,152,482</b>	<b>2,379,756</b>	<b>91,432</b>	<b>2,471,188</b>	<b>191,696</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ 1,739,149</b>	<b>\$ 1,963,824</b>	<b>\$ 2,110,972</b>	<b>\$ 983,962</b>	<b>\$ 2,211,236</b>	<b>\$ 91,432</b>	<b>\$ 2,302,668</b>	<b>\$ 191,696</b>	<b>9%</b>

## 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:**

**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.

### **Fund capital expenses to support Parks and Recreation-Ground Maintenance Division located at 455 McKinney Parkway, Lillington:**

Provide capital funding for a mini excavator to support the Parks, Grounds, and Park Development Divisions. This equipment fills a gap between manual labor and heavy machinery, providing digging capabilities in a compact, highly maneuverable frame. The mini excavator will be utilized across multiple divisions for a range of essential maintenance and development tasks, including tree planting, large-scale debris removal, and material handling, as well as ditch cleanout and erosion repair to protect park assets. The unit will be available to assist Facilities and Solid Waste departments. Purchasing a mini excavator reduces the need for external rentals.

Net Cost: \$75,878.



# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	-	-	214	-	-	-	-	(214)	(100%)
<b>Total</b>	-	-	<b>214</b>	-	-	-	-	<b>(214)</b>	<b>(100%)</b>
<b>Expenses</b>									
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	-	-%
<b>Total</b>	<b>315</b>	<b>532</b>	<b>11,422</b>	<b>11,090</b>	<b>11,090</b>	-	<b>11,090</b>	<b>(332)</b>	<b>(3%)</b>
<b>Net Cost</b>	<b>\$ 315</b>	<b>\$ 532</b>	<b>\$ 11,208</b>	<b>\$ 11,090</b>	<b>\$ 11,090</b>	<b>\$ -</b>	<b>\$ 11,090</b>	<b>\$ (118)</b>	<b>(1%)</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	15	12	-	-	-	-	-	-	-%
<b>Total</b>	<b>15</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	383,585	412,248	528,666	447,665	526,972	-	526,972	(1,694)	(0%)
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%)
<b>Total</b>	<b>396,351</b>	<b>430,059</b>	<b>550,695</b>	<b>477,310</b>	<b>554,132</b>	<b>-</b>	<b>554,132</b>	<b>3,437</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 396,336</b>	<b>\$ 430,047</b>	<b>\$ 550,695</b>	<b>\$ 477,310</b>	<b>\$ 554,132</b>	<b>\$ -</b>	<b>\$ 554,132</b>	<b>\$ 3,437</b>	<b>1%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	78,718	32,355	30,754	-	-	-	-	(30,754)	(100%)
SERVICE CHARGES	9,780	16,924	35,000	35,000	50,000	-	50,000	15,000	43%
MISCELLANEOUS INCOME	-	-	-	-	15,000	-	15,000	15,000	-%
<b>Total</b>	<b>88,498</b>	<b>49,279</b>	<b>65,754</b>	<b>35,000</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>(754)</b>	<b>(1%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	77,667	23,648	23,487	-	3,868	-	3,868	(19,619)	(84%)
SUPPLIES & MATERIALS	19,347	21,665	36,506	34,415	60,547	-	60,547	24,041	66%
CURRENT SERVICES	2,042	-	585	585	585	-	585	-	-%
FIXED CHARGES	2,561	2,616	2,668	-	-	-	-	(2,668)	(100%)
NON-CAPITALIZED ASSETS	144	3,575	2,508	-	-	-	-	(2,508)	(100%)
<b>Total</b>	<b>101,761</b>	<b>51,504</b>	<b>65,754</b>	<b>35,000</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>(754)</b>	<b>(1%)</b>
<b>Net Cost</b>	<b>\$ 13,263</b>	<b>\$ 2,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	459,896	376,353	726,678	750,000	750,000	-	750,000	23,322	3%
<b>Total</b>	<b>459,896</b>	<b>376,353</b>	<b>726,678</b>	<b>750,000</b>	<b>750,000</b>	<b>-</b>	<b>750,000</b>	<b>23,322</b>	<b>3%</b>
<b>Expenses</b>									
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%
<b>Total</b>	<b>1,183,740</b>	<b>1,391,430</b>	<b>1,508,562</b>	<b>425,095</b>	<b>1,649,468</b>	<b>-</b>	<b>1,649,468</b>	<b>140,906</b>	<b>9%</b>
<b>Net Cost</b>	<b>\$ 723,844</b>	<b>\$ 1,015,077</b>	<b>\$ 781,884</b>	<b>\$ (324,905)</b>	<b>\$ 899,468</b>	<b>\$ -</b>	<b>\$ 899,468</b>	<b>\$ 117,584</b>	<b>15%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	2,198,844	2,528,924	2,275,231	2,574,948	2,574,948	-	2,574,948	299,717	13%
<b>Total</b>	<b>2,198,844</b>	<b>2,528,924</b>	<b>2,275,231</b>	<b>2,574,948</b>	<b>2,574,948</b>	<b>-</b>	<b>2,574,948</b>	<b>299,717</b>	<b>13%</b>
<b>Expenses</b>									
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	36,565	37,535	37,535	1,484	39,019	2,454	7%
FIXED CHARGES	76,538	132,689	156,828	180,289	166,782	4,700	171,482	14,654	9%
NON-CAPITALIZED ASSETS	2,193	2,649	3,800	2,800	2,800	-	2,800	(1,000)	(26%)
<b>Total</b>	<b>1,275,925</b>	<b>1,517,492</b>	<b>1,742,177</b>	<b>254,294</b>	<b>1,822,360</b>	<b>99,139</b>	<b>1,921,499</b>	<b>179,322</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ (922,919)</b>	<b>\$ (1,011,432)</b>	<b>\$ (533,054)</b>	<b>\$ (2,320,654)</b>	<b>\$ (752,588)</b>	<b>\$ 99,139</b>	<b>\$ (653,449)</b>	<b>\$ (120,395)</b>	<b>23%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	368,619	568,363	662,906	540,527	540,527	-	540,527	(122,379)	(18%)
<b>Total</b>	<b>368,619</b>	<b>568,363</b>	<b>662,906</b>	<b>540,527</b>	<b>540,527</b>	<b>-</b>	<b>540,527</b>	<b>(122,379)</b>	<b>(18%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	313,552	518,108	578,051	67,384	525,740	-	525,740	(52,311)	(9%)
SUPPLIES & MATERIALS	576	1,416	900	1,450	1,450	-	1,450	550	61%
CURRENT SERVICES	7,600	7,794	11,685	12,523	12,523	-	12,523	838	7%
FIXED CHARGES	10,523	34,633	89,745	7,400	7,400	-	7,400	(82,345)	(92%)
NON-CAPITALIZED ASSETS	-	3,755	-	-	-	-	-	-	-%
INTERFUND / BUDGETARY	24,195	-	-	-	-	-	-	-	-%
WIOA PROGRAM	55,920	83,647	127,841	150,806	150,806	-	150,806	22,965	18%
<b>Total</b>	<b>412,366</b>	<b>649,353</b>	<b>808,222</b>	<b>239,563</b>	<b>697,919</b>	<b>-</b>	<b>697,919</b>	<b>(110,303)</b>	<b>(14%)</b>
<b>Net Cost</b>	<b>\$ 43,747</b>	<b>\$ 80,990</b>	<b>\$ 145,316</b>	<b>\$ (300,964)</b>	<b>\$ 157,392</b>	<b>\$ -</b>	<b>\$ 157,392</b>	<b>\$ 12,076</b>	<b>8%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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%)
<b>Total</b>	<b>1,008,798</b>	<b>1,141,181</b>	<b>1,288,677</b>	<b>612,775</b>	<b>1,088,774</b>	<b>-</b>	<b>1,088,774</b>	<b>(199,903)</b>	<b>(16%)</b>
<b>Net Cost</b>	<b>\$ 1,008,798</b>	<b>\$ 1,141,181</b>	<b>\$ 1,288,677</b>	<b>\$ 612,775</b>	<b>\$ 1,088,774</b>	<b>\$ -</b>	<b>\$ 1,088,774</b>	<b>\$ (199,903)</b>	<b>(16%)</b>

# Education Functional Area



# Central Carolina Community College

## Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
EDUCATION	1,636,094	1,779,098	2,341,195	2,628,156	2,341,195	286,961	2,628,156	286,961	12%
<b>Total</b>	<b>1,636,094</b>	<b>1,779,098</b>	<b>2,341,195</b>	<b>2,628,156</b>	<b>2,341,195</b>	<b>286,961</b>	<b>2,628,156</b>	<b>286,961</b>	<b>12%</b>
<b>Net Cost</b>	<b>\$ 1,636,094</b>	<b>\$ 1,779,098</b>	<b>\$ 2,341,195</b>	<b>\$ 2,628,156</b>	<b>\$ 2,341,195</b>	<b>\$ 286,961</b>	<b>\$ 2,628,156</b>	<b>\$ 286,961</b>	<b>12%</b>

## Expansion & Other Notes

**Difference between FY 2026 and FY 2027:** The recommended 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
EDUCATION	28,301,509	36,304,606	39,995,293	48,278,379	39,995,293	2,000,000	41,995,293	2,000,000	5%
<b>Total</b>	<b>28,301,509</b>	<b>36,304,606</b>	<b>39,995,293</b>	<b>48,278,379</b>	<b>39,995,293</b>	<b>2,000,000</b>	<b>41,995,293</b>	<b>2,000,000</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 28,301,509</b>	<b>\$ 36,304,606</b>	<b>\$ 39,995,293</b>	<b>\$ 48,278,379</b>	<b>\$ 39,995,293</b>	<b>\$ 2,000,000</b>	<b>\$ 41,995,293</b>	<b>\$ 2,000,000</b>	<b>5%</b>

## Expansion & Other Notes

The FY 2027 Recommended 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 recommended funding:

- > Provides expansion funding for Harnett County Schools’ discretion (\$2,000,000).
- > The total current expense appropriation budgeted for Fiscal Year 2027 will provide a per pupil funding of \$1,892.53, which is an increase of \$82.13 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.



# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
FIXED CHARGES	11,900	11,900	16,000	16,000	16,000	66,313	82,313	66,313	414%
<b>Total</b>	<b>11,900</b>	<b>11,900</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>66,313</b>	<b>82,313</b>	<b>66,313</b>	<b>414%</b>
<b>Net Cost</b>	<b>\$ 11,900</b>	<b>\$ 11,900</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 66,313</b>	<b>\$ 82,313</b>	<b>\$ 66,313</b>	<b>414%</b>

### Expansion & Other Notes

**Fund operating expenses to increase service contract to support Beaver Management Program in coordination with Soil & Water Conservation located at 126 Alexander Drive, Lillington:** Provide funding to transition the current \$16,000 annual BMAP participation fee to a full-time Cooperative Service Agreement with USDA APHIS to secure a dedicated, licensed trapper for Harnett County. Dedicated beaver management is critical to preventing flooding of structures, agricultural fields, working forests, and public infrastructure. This is particularly vital given the county’s topography along the Cape Fear River and increasing stormwater runoff from rapid development and impervious surfaces. Citizen requests consistently outpace the base \$16,000 agreement, requiring supplemental funding for the past three fiscal years. A full-time agreement eliminates the need for shared services with other counties.

Net Cost: \$66,313.

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
FIXED CHARGES	151,180	109,811	141,907	147,261	147,261	-	147,261	5,354	4%
<b>Total</b>	<b>151,180</b>	<b>109,811</b>	<b>141,907</b>	<b>147,261</b>	<b>147,261</b>	<b>-</b>	<b>147,261</b>	<b>5,354</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ 151,180</b>	<b>\$ 109,811</b>	<b>\$ 141,907</b>	<b>\$ 147,261</b>	<b>\$ 147,261</b>	<b>\$ -</b>	<b>\$ 147,261</b>	<b>\$ 5,354</b>	<b>4%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	-	50,627	24,642	24,642	24,642	-	24,642	-	-%
<b>Total</b>	<b>-</b>	<b>50,627</b>	<b>24,642</b>	<b>24,642</b>	<b>24,642</b>	<b>-</b>	<b>24,642</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	303,228	321,232	366,241	300	385,532	-	385,532	19,291	5%
SUPPLIES & MATERIALS	7,222	5,276	9,700	9,850	9,850	1,320	11,170	1,470	15%
CURRENT SERVICES	6,559	11,341	16,528	28,201	28,201	500	28,701	12,173	74%
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	1,500	1,500	1,500	-	1,500	-	-%
<b>Total</b>	<b>328,970</b>	<b>361,958</b>	<b>413,813</b>	<b>62,011</b>	<b>444,627</b>	<b>6,680</b>	<b>451,307</b>	<b>37,494</b>	<b>9%</b>
<b>Net Cost</b>	<b>\$ 328,970</b>	<b>\$ 311,331</b>	<b>\$ 389,171</b>	<b>\$ 37,369</b>	<b>\$ 419,985</b>	<b>\$ 6,680</b>	<b>\$ 426,665</b>	<b>\$ 37,494</b>	<b>10%</b>

### 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 NCDAs 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	174,943	174,943	174,943	-	350,203	-	350,203	175,260	100%
<b>Total</b>	<b>174,943</b>	<b>174,943</b>	<b>174,943</b>	<b>-</b>	<b>350,203</b>	<b>-</b>	<b>350,203</b>	<b>175,260</b>	<b>100%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,180,268	1,241,137	1,344,782	62,200	1,466,549	-	1,466,549	121,767	9%
PROFESSIONAL SERVICES	37,441	38,435	89,750	38,030	38,030	-	38,030	(51,720)	(58%)
SUPPLIES & MATERIALS	3,224	2,263	8,350	8,650	8,650	-	8,650	300	4%
CURRENT SERVICES	75,217	58,015	86,625	91,364	91,364	-	91,364	4,739	5%
FIXED CHARGES	74,696	84,473	126,968	110,229	117,260	-	117,260	(9,708)	(8%)
NON-CAPITALIZED ASSETS	814	1,339	1,515	1,000	1,000	-	1,000	(515)	(34%)
<b>Total</b>	<b>1,371,660</b>	<b>1,425,662</b>	<b>1,657,990</b>	<b>311,473</b>	<b>1,722,853</b>	<b>-</b>	<b>1,722,853</b>	<b>64,863</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ 1,196,717</b>	<b>\$ 1,250,719</b>	<b>\$ 1,483,047</b>	<b>\$ 311,473</b>	<b>\$ 1,372,650</b>	<b>\$ -</b>	<b>\$ 1,372,650</b>	<b>\$ (110,397)</b>	<b>(7%)</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	47,429	15	40,000	-	-	-	-	(40,000)	(100%)
MISCELLANEOUS INCOME	4,057	-	4,000	-	-	-	-	(4,000)	(100%)
<b>Total</b>	<b>51,486</b>	<b>15</b>	<b>44,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44,000)</b>	<b>(100%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	429,161	449,964	507,882	34,600	576,254	-	576,254	68,372	13%
PROFESSIONAL SERVICES	21,259	11,673	23,200	13,200	13,200	-	13,200	(10,000)	(43%)
SUPPLIES & MATERIALS	8,341	18,361	31,686	23,700	23,700	-	23,700	(7,986)	(25%)
CURRENT SERVICES	77,111	120,972	137,086	87,810	87,810	-	87,810	(49,276)	(36%)
FIXED CHARGES	248,143	278,497	551,922	572,402	445,355	-	445,355	(106,567)	(19%)
NON-CAPITALIZED ASSETS	18,469	17,125	151,593	-	1,870	-	1,870	(149,723)	(99%)
<b>Total</b>	<b>802,484</b>	<b>896,592</b>	<b>1,403,369</b>	<b>731,712</b>	<b>1,148,189</b>	<b>-</b>	<b>1,148,189</b>	<b>(255,180)</b>	<b>(18%)</b>
<b>Net Cost</b>	<b>\$ 750,998</b>	<b>\$ 896,577</b>	<b>\$ 1,359,369</b>	<b>\$ 731,712</b>	<b>\$ 1,148,189</b>	<b>\$ -</b>	<b>\$ 1,148,189</b>	<b>\$ (211,180)</b>	<b>(16%)</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	51,860	91,051	-	-	-	-	-	-	-%
SERVICE CHARGES	92,101	23,157	205,000	-	110,000	-	110,000	(95,000)	(46%)
<b>Total</b>	<b>143,961</b>	<b>114,208</b>	<b>205,000</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>110,000</b>	<b>(95,000)</b>	<b>(46%)</b>
<b>Expenses</b>									
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%
<b>Total</b>	<b>45,360</b>	<b>42,939</b>	<b>111,417</b>	<b>120,152</b>	<b>114,200</b>	<b>-</b>	<b>114,200</b>	<b>2,783</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ (98,601)</b>	<b>\$ (71,269)</b>	<b>\$ (93,583)</b>	<b>\$ 120,152</b>	<b>\$ 4,200</b>	<b>\$ -</b>	<b>\$ 4,200</b>	<b>\$ 97,783</b>	<b>(104%)</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-%
<b>Total</b>	<b>106,984</b>	<b>98,716</b>	<b>19,117</b>	<b>7,572</b>	<b>352,019</b>	<b>-</b>	<b>352,019</b>	<b>332,902</b>	<b>1741%</b>
<b>Expenses</b>									
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	269,579	287,800	287,500	5,462	292,962	23,383	9%
CURRENT SERVICES	2,550,029	2,518,436	2,535,532	2,734,833	2,792,833	7,438	2,800,271	264,739	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	8,398	10,500	10,500	-	10,500	2,102	25%
<b>Total</b>	<b>3,940,618</b>	<b>4,204,471</b>	<b>4,076,694</b>	<b>3,338,687</b>	<b>4,449,616</b>	<b>17,760</b>	<b>4,467,376</b>	<b>390,682</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 3,833,634</b>	<b>\$ 4,105,755</b>	<b>\$ 4,057,577</b>	<b>\$ 3,331,115</b>	<b>\$ 4,097,597</b>	<b>\$ 17,760</b>	<b>\$ 4,115,357</b>	<b>\$ 57,780</b>	<b>1%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	-	2,651	136,983	600	146,227	-	146,227	9,244	7%
SUPPLIES & MATERIALS	-	-	16,910	29,200	29,200	-	29,200	12,290	73%
CURRENT SERVICES	-	-	112,021	109,500	109,500	-	109,500	(2,521)	(2%)
FIXED CHARGES	-	-	8,330	11,840	8,130	-	8,130	(200)	(2%)
<b>Total</b>	-	<b>2,651</b>	<b>274,244</b>	<b>151,140</b>	<b>293,057</b>	-	<b>293,057</b>	<b>18,813</b>	<b>7%</b>
<b>Net Cost</b>	\$ -	\$ 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-	-	-	-	-	-%
<b>Total</b>	<b>325,454</b>	<b>428,373</b>	<b>286,005</b>	<b>-</b>	<b>474,159</b>	<b>-</b>	<b>474,159</b>	<b>188,154</b>	<b>66%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,573,204	1,633,661	1,822,650	3,200	1,946,607	-	1,946,607	123,957	7%
PROFESSIONAL SERVICES	169,985	148,910	233,550	227,840	227,840	-	227,840	(5,710)	(2%)
SUPPLIES & MATERIALS	10,357	6,686	6,105	10,650	10,650	-	10,650	4,545	74%
CURRENT SERVICES	49,977	37,440	67,592	67,680	66,880	-	66,880	(712)	(1%)
FIXED CHARGES	87,386	116,307	136,754	185,663	182,163	-	182,163	45,409	33%
NON-CAPITALIZED ASSETS	3,534	2,366	-	5,800	-	-	-	-	-%
<b>Total</b>	<b>1,894,443</b>	<b>1,945,370</b>	<b>2,266,651</b>	<b>500,833</b>	<b>2,434,140</b>	<b>-</b>	<b>2,434,140</b>	<b>167,489</b>	<b>7%</b>
<b>Net Cost</b>	<b>\$ 1,568,989</b>	<b>\$ 1,516,997</b>	<b>\$ 1,980,646</b>	<b>\$ 500,833</b>	<b>\$ 1,959,981</b>	<b>\$ -</b>	<b>\$ 1,959,981</b>	<b>\$ (20,665)</b>	<b>(1%)</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	722,811	648,798	928,957	795,300	795,300	-	795,300	(133,657)	(14%)
MISCELLANEOUS INCOME	160,385	138,286	63,766	-	-	-	-	(63,766)	(100%)
<b>Total</b>	<b>883,196</b>	<b>787,084</b>	<b>992,723</b>	<b>795,300</b>	<b>795,300</b>	<b>-</b>	<b>795,300</b>	<b>(197,423)</b>	<b>(20%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	354,906	378,826	399,024	1,200	426,726	-	426,726	27,702	7%
SUPPLIES & MATERIALS	362,701	337,736	401,747	370,374	370,374	150	370,524	(31,223)	(8%)
CURRENT SERVICES	361,784	338,493	366,101	324,648	324,648	100	324,748	(41,353)	(11%)
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%
<b>Total</b>	<b>1,108,538</b>	<b>1,083,775</b>	<b>1,194,087</b>	<b>736,911</b>	<b>1,160,703</b>	<b>6,100</b>	<b>1,166,803</b>	<b>(27,284)</b>	<b>(2%)</b>
<b>Net Cost</b>	<b>\$ 225,342</b>	<b>\$ 296,691</b>	<b>\$ 201,364</b>	<b>\$ (58,389)</b>	<b>\$ 365,403</b>	<b>\$ 6,100</b>	<b>\$ 371,503</b>	<b>\$ 170,139</b>	<b>84%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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%)
<b>Total</b>	<b>272,763</b>	<b>295,569</b>	<b>312,954</b>	<b>11,428</b>	<b>335,533</b>	<b>-</b>	<b>335,533</b>	<b>22,579</b>	<b>7%</b>
<b>Net Cost</b>	<b>\$ 272,763</b>	<b>\$ 295,569</b>	<b>\$ 312,954</b>	<b>\$ 11,428</b>	<b>\$ 335,533</b>	<b>\$ -</b>	<b>\$ 335,533</b>	<b>\$ 22,579</b>	<b>7%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	13,585	-	-	-	-	-	-	-	-%
SERVICE CHARGES	154,901	140,819	140,819	-	63,997	-	63,997	(76,822)	(55%)
<b>Total</b>	<b>168,486</b>	<b>140,819</b>	<b>140,819</b>	<b>-</b>	<b>63,997</b>	<b>-</b>	<b>63,997</b>	<b>(76,822)</b>	<b>(55%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	285,943	293,934	320,854	37,200	331,720	-	331,720	10,866	3%
PROFESSIONAL SERVICES	146,900	138,086	84,000	84,000	84,000	-	84,000	-	-%
SUPPLIES & MATERIALS	7,938	7,856	10,073	14,600	14,600	-	14,600	4,527	45%
CURRENT SERVICES	18,845	7,393	20,210	29,249	29,249	-	29,249	9,039	45%
FIXED CHARGES	138,935	119,799	235,661	181,456	181,456	-	181,456	(54,205)	(23%)
<b>Total</b>	<b>598,561</b>	<b>567,068</b>	<b>670,798</b>	<b>346,505</b>	<b>641,025</b>	<b>-</b>	<b>641,025</b>	<b>(29,773)</b>	<b>(4%)</b>
<b>Net Cost</b>	<b>\$ 430,075</b>	<b>\$ 426,249</b>	<b>\$ 529,979</b>	<b>\$ 346,505</b>	<b>\$ 577,028</b>	<b>\$ -</b>	<b>\$ 577,028</b>	<b>\$ 47,049</b>	<b>9%</b>

## Expansion & Other Notes

### Recommended 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	102,355	97,481	97,481	-	102,913	-	102,913	5,432	6%
<b>Total</b>	<b>102,355</b>	<b>97,481</b>	<b>97,481</b>	<b>-</b>	<b>102,913</b>	<b>-</b>	<b>102,913</b>	<b>5,432</b>	<b>6%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	498,229	521,045	639,281	600	692,056	-	692,056	52,775	8%
PROFESSIONAL SERVICES	15,385	16,138	45,233	20,497	20,497	-	20,497	(24,736)	(55%)
SUPPLIES & MATERIALS	26,841	29,293	40,032	40,940	40,940	1,401	42,341	2,309	6%
CURRENT SERVICES	9,116	53,152	54,082	53,270	53,270	-	53,270	(812)	(2%)
FIXED CHARGES	407,120	31,551	34,473	25,921	26,051	-	26,051	(8,422)	(24%)
<b>Total</b>	<b>956,691</b>	<b>651,179</b>	<b>813,101</b>	<b>141,228</b>	<b>832,814</b>	<b>1,401</b>	<b>834,215</b>	<b>21,114</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 854,336</b>	<b>\$ 553,698</b>	<b>\$ 715,620</b>	<b>\$ 141,228</b>	<b>\$ 729,901</b>	<b>\$ 1,401</b>	<b>\$ 731,302</b>	<b>\$ 15,682</b>	<b>2%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	352,474	391,456	196,689	46,000	190,047	-	190,047	(6,642)	(3%)
<b>Total</b>	<b>352,474</b>	<b>391,456</b>	<b>196,689</b>	<b>46,000</b>	<b>190,047</b>	<b>-</b>	<b>190,047</b>	<b>(6,642)</b>	<b>(3%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,691,279	1,740,575	1,874,795	24,500	1,989,082	-	1,989,082	114,287	6%
SUPPLIES & MATERIALS	22,647	17,887	24,250	24,250	24,250	-	24,250	-	-%
CURRENT SERVICES	97,773	73,973	58,770	65,620	65,620	-	65,620	6,850	12%
FIXED CHARGES	1,025,829	183,036	193,580	193,864	192,960	-	192,960	(620)	(0%)
NON-CAPITALIZED ASSETS	512	230	500	500	500	-	500	-	-%
<b>Total</b>	<b>2,838,040</b>	<b>2,015,701</b>	<b>2,151,895</b>	<b>308,734</b>	<b>2,272,412</b>	<b>-</b>	<b>2,272,412</b>	<b>120,517</b>	<b>6%</b>
<b>Net Cost</b>	<b>\$ 2,485,566</b>	<b>\$ 1,624,245</b>	<b>\$ 1,955,206</b>	<b>\$ 262,734</b>	<b>\$ 2,082,365</b>	<b>\$ -</b>	<b>\$ 2,082,365</b>	<b>\$ 127,159</b>	<b>7%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	113,795	131,476	102,409	102,409	32,000	-	32,000	(70,409)	(69%)
<b>Total</b>	<b>113,795</b>	<b>131,476</b>	<b>102,409</b>	<b>102,409</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>(70,409)</b>	<b>(69%)</b>
<b>Expenses</b>									
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%
<b>Total</b>	<b>999,474</b>	<b>1,041,452</b>	<b>1,119,186</b>	<b>268,480</b>	<b>1,151,345</b>	<b>-</b>	<b>1,151,345</b>	<b>32,159</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 885,679</b>	<b>\$ 909,976</b>	<b>\$ 1,016,777</b>	<b>\$ 166,071</b>	<b>\$ 1,119,345</b>	<b>\$ -</b>	<b>\$ 1,119,345</b>	<b>\$ 102,568</b>	<b>10%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
FIXED CHARGES	-	342,472	1,673,435	1,250,033	1,897,251	-	1,897,251	223,816	13%
<b>Total</b>	-	<b>342,472</b>	<b>1,673,435</b>	<b>1,250,033</b>	<b>1,897,251</b>	-	<b>1,897,251</b>	<b>223,816</b>	<b>13%</b>
<b>Net Cost</b>	\$ -	\$ 342,472	\$ 1,673,435	\$ 1,250,033	\$ 1,897,251	\$ -	\$ 1,897,251	\$ 223,816	13%

## Legal Services

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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	209,093	167,274	167,274	-	-	-	-	(167,274)	(100%)
MISCELLANEOUS INCOME	1,364	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>210,457</b>	<b>167,274</b>	<b>167,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(167,274)</b>	<b>(100%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	535,584	572,223	709,028	3,500	769,471	-	769,471	60,443	9%
PROFESSIONAL SERVICES	11,862	7,995	20,000	25,255	75,255	-	75,255	55,255	276%
SUPPLIES & MATERIALS	1,631	1,252	2,140	1,700	1,800	-	1,800	(340)	(16%)
CURRENT SERVICES	5,680	8,218	16,290	17,607	17,982	-	17,982	1,692	10%
FIXED CHARGES	13,713	21,732	25,518	46,322	46,426	-	46,426	20,908	82%
NON-CAPITALIZED ASSETS	3,404	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>571,874</b>	<b>611,420</b>	<b>772,976</b>	<b>94,384</b>	<b>910,934</b>	<b>-</b>	<b>910,934</b>	<b>137,958</b>	<b>18%</b>
<b>Net Cost</b>	<b>\$ 361,417</b>	<b>\$ 444,146</b>	<b>\$ 605,702</b>	<b>\$ 94,384</b>	<b>\$ 910,934</b>	<b>\$ -</b>	<b>\$ 910,934</b>	<b>\$ 305,232</b>	<b>50%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-	-	-	-	-	-%
<b>Total</b>	<b>2,324,236</b>	<b>2,620,816</b>	<b>2,225,000</b>	<b>2,400,000</b>	<b>2,600,000</b>	<b>68,842</b>	<b>2,668,842</b>	<b>443,842</b>	<b>20%</b>
<b>Expenses</b>									
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	5,950	5,800	5,800	1,000	6,800	850	14%
CURRENT SERVICES	12,030	13,168	19,675	19,995	19,995	1,500	21,495	1,820	9%
FIXED CHARGES	96,380	95,559	107,640	114,370	114,270	2,000	116,270	8,630	8%
NON-CAPITALIZED ASSETS	2,132	18,484	3,510	3,000	3,000	-	3,000	(510)	(15%)
<b>Total</b>	<b>896,394</b>	<b>950,478</b>	<b>1,008,053</b>	<b>158,165</b>	<b>1,074,547</b>	<b>68,842</b>	<b>1,143,389</b>	<b>135,336</b>	<b>13%</b>
<b>Net Cost</b>	<b>\$ (1,427,842)</b>	<b>\$ (1,670,338)</b>	<b>\$ (1,216,947)</b>	<b>\$ (2,241,835)</b>	<b>\$ (1,525,453)</b>	<b>\$ -</b>	<b>\$ (1,525,453)</b>	<b>\$ (308,506)</b>	<b>25%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	929,999	1,756,290	974,992	-	1,017,819	-	1,017,819	42,827	4%
<b>Total</b>	<b>929,999</b>	<b>1,756,290</b>	<b>974,992</b>	<b>-</b>	<b>1,017,819</b>	<b>-</b>	<b>1,017,819</b>	<b>42,827</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ 929,999</b>	<b>\$ 1,756,290</b>	<b>\$ 974,992</b>	<b>\$ -</b>	<b>\$ 1,017,819</b>	<b>\$ -</b>	<b>\$ 1,017,819</b>	<b>\$ 42,827</b>	<b>4%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	212,935	191,180	193,723	-	334,460	-	334,460	140,737	73%
MISCELLANEOUS INCOME	139	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>213,074</b>	<b>191,180</b>	<b>193,723</b>	<b>-</b>	<b>334,460</b>	<b>-</b>	<b>334,460</b>	<b>140,737</b>	<b>73%</b>
<b>Expenses</b>									
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	11,809	13,200	13,200	-	13,200	1,391	12%
CURRENT SERVICES	134,381	137,904	209,356	165,520	165,520	-	165,520	(43,836)	(21%)
FIXED CHARGES	367,620	394,437	479,780	489,970	486,044	5,160	491,204	11,424	2%
NON-CAPITALIZED ASSETS	2,380	5,530	7,021	4,100	4,100	-	4,100	(2,921)	(42%)
<b>Total</b>	<b>2,038,553</b>	<b>2,211,950</b>	<b>2,621,022</b>	<b>698,390</b>	<b>2,686,114</b>	<b>13,232</b>	<b>2,699,346</b>	<b>78,324</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 1,825,479</b>	<b>\$ 2,020,770</b>	<b>\$ 2,427,299</b>	<b>\$ 698,390</b>	<b>\$ 2,351,654</b>	<b>\$ 13,232</b>	<b>\$ 2,364,886</b>	<b>\$ (62,413)</b>	<b>(3%)</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	93,306	116,947	138,485	138,485	138,485	-	138,485	-	-%
MISCELLANEOUS INCOME	1,818	262	-	-	-	-	-	-	-%
<b>Total</b>	<b>95,124</b>	<b>117,209</b>	<b>138,485</b>	<b>138,485</b>	<b>138,485</b>	<b>-</b>	<b>138,485</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	88,256	122,211	168,574	-	174,829	-	174,829	6,255	4%
PROFESSIONAL SERVICES	-	-	75	75	75	-	75	-	-%
SUPPLIES & MATERIALS	4,001	5,447	10,610	9,000	9,000	-	9,000	(1,610)	(15%)
CURRENT SERVICES	3,353	4,704	8,090	8,850	8,850	-	8,850	760	9%
FIXED CHARGES	7,028	6,219	11,568	21,308	6,115	-	6,115	(5,453)	(47%)
CONTRACTS & GRANTS	-	11,895	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	-	4,590	-	-	-	-	-	-	-%
<b>Total</b>	<b>102,638</b>	<b>155,066</b>	<b>198,917</b>	<b>39,233</b>	<b>198,869</b>	<b>-</b>	<b>198,869</b>	<b>(48)</b>	<b>(0%)</b>
<b>Net Cost</b>	<b>\$ 7,514</b>	<b>\$ 37,857</b>	<b>\$ 60,432</b>	<b>\$ (99,252)</b>	<b>\$ 60,384</b>	<b>\$ -</b>	<b>\$ 60,384</b>	<b>\$ (48)</b>	<b>(0%)</b>

# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	4,233,062	3,945,935	3,275,031	3,226,266	3,226,266	-	3,226,266	(48,765)	(1%)
SERVICE CHARGES	1,071,666	958,415	730,500	738,500	738,500	-	738,500	8,000	1%
ENTERPRISE CHARGES	25	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	8,751	9,780	9,600	9,500	9,500	-	9,500	(100)	(1%)
<b>Total</b>	<b>5,313,504</b>	<b>4,914,130</b>	<b>4,015,131</b>	<b>3,974,266</b>	<b>3,974,266</b>	<b>-</b>	<b>3,974,266</b>	<b>(40,865)</b>	<b>(1%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	5,874,686	5,876,954	6,379,865	36,537	6,882,955	-	6,882,955	503,090	8%
PROFESSIONAL SERVICES	805,082	260,361	241,352	285,277	285,277	-	285,277	43,925	18%
SUPPLIES & MATERIALS	541,791	347,787	595,939	567,378	567,378	-	567,378	(28,561)	(5%)
CURRENT SERVICES	141,505	630,937	753,977	699,418	699,418	-	699,418	(54,559)	(7%)
FIXED CHARGES	194,824	370,977	415,049	439,960	410,631	-	410,631	(4,418)	(1%)
NON-CAPITALIZED ASSETS	134,556	120,624	58,880	37,706	37,706	-	37,706	(21,174)	(36%)
<b>Total</b>	<b>7,692,444</b>	<b>7,607,640</b>	<b>8,445,062</b>	<b>2,066,276</b>	<b>8,883,365</b>	<b>-</b>	<b>8,883,365</b>	<b>438,303</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 2,378,940</b>	<b>\$ 2,693,510</b>	<b>\$ 4,429,931</b>	<b>\$ (1,907,990)</b>	<b>\$ 4,909,099</b>	<b>\$ -</b>	<b>\$ 4,909,099</b>	<b>\$ 479,168</b>	<b>11%</b>

## 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 SHIP Program, and others.

### Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>1,199,387</b>	<b>1,145,179</b>	<b>1,284,779</b>	<b>1,106,683</b>	<b>1,106,683</b>	<b>-</b>	<b>1,106,683</b>	<b>(178,096)</b>	<b>(14%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	733,239	881,606	938,473	18,980	972,000	-	972,000	33,527	4%
PROFESSIONAL SERVICES	621,292	206,219	220,238	220,238	220,238	-	220,238	-	-%
SUPPLIES & MATERIALS	26,102	20,548	76,047	31,906	31,906	-	31,906	(44,141)	(58%)
CURRENT SERVICES	98,587	480,050	696,625	613,753	613,753	-	613,753	(82,872)	(12%)
FIXED CHARGES	47,664	48,941	75,097	65,153	62,548	-	62,548	(12,549)	(17%)
NON-CAPITALIZED ASSETS	5,534	9,393	49,270	8,647	8,647	-	8,647	(40,623)	(82%)
<b>Total</b>	<b>1,532,418</b>	<b>1,646,757</b>	<b>2,055,750</b>	<b>958,677</b>	<b>1,909,092</b>	<b>-</b>	<b>1,909,092</b>	<b>(146,658)</b>	<b>(7%)</b>
<b>Net Cost</b>	<b>\$ 333,031</b>	<b>\$ 501,578</b>	<b>\$ 770,971</b>	<b>\$ (148,006)</b>	<b>\$ 802,409</b>	<b>\$ -</b>	<b>\$ 802,409</b>	<b>\$ 31,438</b>	<b>4%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	29,759	29,264	26,000	28,000	28,000	-	28,000	2,000	8%
<b>Total</b>	<b>29,759</b>	<b>29,264</b>	<b>26,000</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>	<b>28,000</b>	<b>2,000</b>	<b>8%</b>
<b>Expenses</b>									
FIXED CHARGES	605,678	609,672	814,000	814,000	814,000	-	814,000	-	-%
<b>Total</b>	<b>605,678</b>	<b>609,672</b>	<b>814,000</b>	<b>814,000</b>	<b>814,000</b>	<b>-</b>	<b>814,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ 575,919</b>	<b>\$ 580,408</b>	<b>\$ 788,000</b>	<b>\$ 786,000</b>	<b>\$ 786,000</b>	<b>\$ -</b>	<b>\$ 786,000</b>	<b>\$ (2,000)</b>	<b>(0%)</b>

### Expansion & Other Notes

**Recommended 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	2,174	5,163	37,399	2,000	2,000	-	2,000	(35,399)	(95%)
<b>Total</b>	<b>2,174</b>	<b>5,163</b>	<b>37,399</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>(35,399)</b>	<b>(95%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	396,381	450,319	496,731	650	546,226	-	546,226	49,495	10%
SUPPLIES & MATERIALS	2,745	3,248	14,753	3,850	3,850	-	3,850	(10,903)	(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%)
<b>Total</b>	<b>417,728</b>	<b>489,282</b>	<b>586,432</b>	<b>56,380</b>	<b>602,086</b>	<b>-</b>	<b>602,086</b>	<b>15,654</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 415,554</b>	<b>\$ 484,119</b>	<b>\$ 549,033</b>	<b>\$ 54,380</b>	<b>\$ 600,086</b>	<b>\$ -</b>	<b>\$ 600,086</b>	<b>\$ 51,053</b>	<b>9%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	12,466,436	13,592,877	13,192,503	13,101,538	13,101,538	72,547	13,174,085	(18,418)	(0%)
SERVICE CHARGES	1,777	3,480	700	1,000	1,000	-	1,000	300	43%
MISCELLANEOUS INCOME	80,172	102,062	105,100	190,100	165,100	-	165,100	60,000	57%
INTERFUND / BUDGETARY	-	85,145	-	-	-	-	-	-	-%
<b>Total</b>	<b>12,548,385</b>	<b>13,783,564</b>	<b>13,298,303</b>	<b>13,292,638</b>	<b>13,267,638</b>	<b>72,547</b>	<b>13,340,185</b>	<b>41,882</b>	<b>0%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	15,940,014	17,696,854	19,619,507	203,276	20,920,058	217,269	21,137,327	1,517,820	8%
PROFESSIONAL SERVICES	62,475	61,631	60,750	112,580	94,050	-	94,050	33,300	55%
SUPPLIES & MATERIALS	76,007	77,871	97,387	92,600	92,600	1,260	93,860	(3,527)	(4%)
CURRENT SERVICES	336,581	304,238	451,664	462,326	391,930	456	392,386	(59,278)	(13%)
FIXED CHARGES	677,678	1,066,469	1,231,256	1,221,814	1,210,157	12,155	1,222,312	(8,944)	(1%)
NON-CAPITALIZED ASSETS	76,654	201,728	45,863	34,863	10,000	10,690	20,690	(25,173)	(55%)
DSS PROGRAMS	4,377,412	4,090,527	5,286,231	5,571,183	5,512,003	-	5,512,003	225,772	4%
<b>Total</b>	<b>21,546,821</b>	<b>23,499,318</b>	<b>26,792,658</b>	<b>7,698,642</b>	<b>28,230,798</b>	<b>241,830</b>	<b>28,472,628</b>	<b>1,679,970</b>	<b>6%</b>
<b>Net Cost</b>	<b>\$ 8,998,436</b>	<b>\$ 9,715,754</b>	<b>\$ 13,494,355</b>	<b>\$ (5,593,996)</b>	<b>\$ 14,963,160</b>	<b>\$ 169,283</b>	<b>\$ 15,132,443</b>	<b>\$ 1,638,088</b>	<b>12%</b>

### Expansion & Other Notes

**Total Social Services Budget:** The FY 2027 recommended 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	10,518,878	11,734,929	11,150,305	11,150,305	11,150,305	72,547	11,222,852	72,547	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	-	-	-	-	-	-	-%
<b>Total</b>	<b>10,500,669</b>	<b>11,822,452</b>	<b>11,151,005</b>	<b>11,151,305</b>	<b>11,151,305</b>	<b>72,547</b>	<b>11,223,852</b>	<b>72,847</b>	<b>1%</b>
<b>Expenses</b>									
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	85,853	83,100	83,100	1,260	84,360	(1,493)	(2%)
CURRENT SERVICES	270,993	229,049	296,982	311,479	283,479	456	283,935	(13,047)	(4%)
FIXED CHARGES	519,932	936,107	1,057,363	1,079,468	1,061,818	12,155	1,073,973	16,610	2%
NON-CAPITALIZED ASSETS	70,031	190,280	33,363	34,863	10,000	10,690	20,690	(12,673)	(38%)
DSS PROGRAMS	174,896	220,355	209,500	297,880	238,700	-	238,700	29,200	14%
<b>Total</b>	<b>2,794,602</b>	<b>3,393,082</b>	<b>3,680,943</b>	<b>1,939,335</b>	<b>3,797,170</b>	<b>24,561</b>	<b>3,821,731</b>	<b>140,788</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ (7,706,067)</b>	<b>\$ (8,429,370)</b>	<b>\$ (7,470,062)</b>	<b>\$ (9,211,970)</b>	<b>\$ (7,354,135)</b>	<b>\$ (47,986)</b>	<b>\$ (7,402,121)</b>	<b>\$ 67,941</b>	<b>(1%)</b>

### 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.

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	14,936	16,136	6,534	4,000	4,000	-	4,000	(2,534)	(39%)
<b>Total</b>	<b>14,936</b>	<b>16,136</b>	<b>6,534</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>(2,534)</b>	<b>(39%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	199,985	215,844	242,047	24,494	259,896	-	259,896	17,849	7%
SUPPLIES & MATERIALS	-	1,250	1,534	-	-	-	-	(1,534)	(100%)
CURRENT SERVICES	-	6,749	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	-	4,995	-	-	-	-	-	-	-%
DSS PROGRAMS	233,691	242,005	290,000	290,000	290,000	-	290,000	-	-%
<b>Total</b>	<b>433,676</b>	<b>470,843</b>	<b>533,581</b>	<b>314,494</b>	<b>549,896</b>	<b>-</b>	<b>549,896</b>	<b>16,315</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 418,740</b>	<b>\$ 454,707</b>	<b>\$ 527,047</b>	<b>\$ 310,494</b>	<b>\$ 545,896</b>	<b>\$ -</b>	<b>\$ 545,896</b>	<b>\$ 18,849</b>	<b>4%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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	300	5,850	5,850	-	5,850	5,550	1850%
DSS PROGRAMS	549,515	605,468	705,000	1,005,000	1,005,000	-	1,005,000	300,000	43%
<b>Total</b>	<b>2,390,814</b>	<b>2,729,914</b>	<b>2,981,517</b>	<b>1,036,857</b>	<b>3,430,495</b>	<b>67,897</b>	<b>3,498,392</b>	<b>516,875</b>	<b>17%</b>
<b>Net Cost</b>	<b>\$ 2,390,814</b>	<b>\$ 2,729,914</b>	<b>\$ 2,981,517</b>	<b>\$ 1,036,857</b>	<b>\$ 3,430,495</b>	<b>\$ 67,897</b>	<b>\$ 3,498,392</b>	<b>\$ 516,875</b>	<b>17%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	13,386	17,333	15,000	21,000	21,000	-	21,000	6,000	40%
MISCELLANEOUS INCOME	2,191	2,920	-	-	-	-	-	-	-%
<b>Total</b>	<b>15,577</b>	<b>20,253</b>	<b>15,000</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>	<b>6,000</b>	<b>40%</b>
<b>Expenses</b>									
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	135,564	139,458	139,458	-	139,458	3,894	3%
<b>Total</b>	<b>1,217,479</b>	<b>1,279,065</b>	<b>1,460,773</b>	<b>141,425</b>	<b>1,647,092</b>	<b>-</b>	<b>1,647,092</b>	<b>186,319</b>	<b>13%</b>
<b>Net Cost</b>	<b>\$ 1,201,902</b>	<b>\$ 1,258,812</b>	<b>\$ 1,445,773</b>	<b>\$ 120,425</b>	<b>\$ 1,626,092</b>	<b>\$ -</b>	<b>\$ 1,626,092</b>	<b>\$ 180,319</b>	<b>12%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	474,730	485,706	461,868	-	474,970	-	474,970	13,102	3%
<b>Total</b>	<b>474,730</b>	<b>485,706</b>	<b>461,868</b>	<b>-</b>	<b>474,970</b>	<b>-</b>	<b>474,970</b>	<b>13,102</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 474,730</b>	<b>\$ 485,706</b>	<b>\$ 461,868</b>	<b>\$ -</b>	<b>\$ 474,970</b>	<b>\$ -</b>	<b>\$ 474,970</b>	<b>\$ 13,102</b>	<b>3%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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	4,645	45,362	12,766	-	12,766	8,121	175%
FIXED CHARGES	-	-	-	-	500	-	500	500	-%
<b>Total</b>	<b>2,321,405</b>	<b>2,518,586</b>	<b>2,779,610</b>	<b>45,362</b>	<b>2,973,772</b>	<b>-</b>	<b>2,973,772</b>	<b>194,162</b>	<b>7%</b>
<b>Net Cost</b>	<b>\$ 2,321,405</b>	<b>\$ 2,518,586</b>	<b>\$ 2,779,610</b>	<b>\$ 45,362</b>	<b>\$ 2,973,772</b>	<b>\$ -</b>	<b>\$ 2,973,772</b>	<b>\$ 194,162</b>	<b>7%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-%
<b>Total</b>	<b>226,699</b>	<b>124,288</b>	<b>241,924</b>	<b>147,493</b>	<b>147,493</b>	<b>-</b>	<b>147,493</b>	<b>(94,431)</b>	<b>(39%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,358,836	1,425,055	1,577,786	-	1,682,127	-	1,682,127	104,341	7%
SUPPLIES & MATERIALS	-	-	500	-	-	-	-	(500)	(100%)
CURRENT SERVICES	20,866	54,889	122,824	51,593	51,593	-	51,593	(71,231)	(58%)
FIXED CHARGES	157,746	130,362	173,893	142,226	147,719	-	147,719	(26,174)	(15%)
NON-CAPITALIZED ASSETS	6,623	6,453	12,500	-	-	-	-	(12,500)	(100%)
DSS PROGRAMS	42,329	40,329	81,200	53,200	53,200	-	53,200	(28,000)	(34%)
<b>Total</b>	<b>1,586,400</b>	<b>1,657,088</b>	<b>1,968,703</b>	<b>247,019</b>	<b>1,934,639</b>	<b>-</b>	<b>1,934,639</b>	<b>(34,064)</b>	<b>(2%)</b>
<b>Net Cost</b>	<b>\$ 1,359,701</b>	<b>\$ 1,532,800</b>	<b>\$ 1,726,779</b>	<b>\$ 99,526</b>	<b>\$ 1,787,146</b>	<b>\$ -</b>	<b>\$ 1,787,146</b>	<b>\$ 60,367</b>	<b>4%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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%)
<b>Total</b>	<b>284,776</b>	<b>230,413</b>	<b>404,502</b>	<b>111,341</b>	<b>332,706</b>	<b>-</b>	<b>332,706</b>	<b>(71,796)</b>	<b>(18%)</b>
<b>Net Cost</b>	<b>\$ 284,776</b>	<b>\$ 230,413</b>	<b>\$ 404,502</b>	<b>\$ 111,341</b>	<b>\$ 332,706</b>	<b>\$ -</b>	<b>\$ 332,706</b>	<b>\$ (71,796)</b>	<b>(18%)</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,931,152	2,546,372	2,857,210	-	3,088,161	-	3,088,161	230,951	8%
CURRENT SERVICES	-	170	400	5,950	5,950	-	5,950	5,550	1388%
<b>Total</b>	<b>1,931,152</b>	<b>2,546,542</b>	<b>2,857,610</b>	<b>5,950</b>	<b>3,094,111</b>	<b>-</b>	<b>3,094,111</b>	<b>236,501</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ 1,931,152</b>	<b>\$ 2,546,542</b>	<b>\$ 2,857,610</b>	<b>\$ 5,950</b>	<b>\$ 3,094,111</b>	<b>\$ -</b>	<b>\$ 3,094,111</b>	<b>\$ 236,501</b>	<b>8%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	26,890	58,139	35,000	120,000	120,000	-	120,000	85,000	243%
<b>Total</b>	<b>26,890</b>	<b>58,139</b>	<b>35,000</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>85,000</b>	<b>243%</b>
<b>Expenses</b>									
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	1,830	6,545	6,545	-	6,545	4,715	258%
DSS PROGRAMS	26,726	28,838	40,000	33,000	33,000	-	33,000	(7,000)	(18%)
<b>Total</b>	<b>1,943,245</b>	<b>2,134,368</b>	<b>2,421,569</b>	<b>39,545</b>	<b>2,511,922</b>	<b>149,372</b>	<b>2,661,294</b>	<b>239,725</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 1,916,355</b>	<b>\$ 2,076,229</b>	<b>\$ 2,386,569</b>	<b>\$ (80,455)</b>	<b>\$ 2,391,922</b>	<b>\$ 149,372</b>	<b>\$ 2,541,294</b>	<b>\$ 154,725</b>	<b>6%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	1,713,181	1,712,133	1,798,840	1,798,840	1,798,840	-	1,798,840	-	-%
SERVICE CHARGES	800	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>1,713,981</b>	<b>1,712,133</b>	<b>1,798,840</b>	<b>1,798,840</b>	<b>1,798,840</b>	-	<b>1,798,840</b>	-	<b>-%</b>
<b>Expenses</b>									
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%
<b>Total</b>	<b>5,159,175</b>	<b>5,030,443</b>	<b>6,097,249</b>	<b>3,739,225</b>	<b>6,283,830</b>	-	<b>6,283,830</b>	<b>186,581</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 3,445,194</b>	<b>\$ 3,318,310</b>	<b>\$ 4,298,409</b>	<b>\$ 1,940,385</b>	<b>\$ 4,484,990</b>	<b>\$ -</b>	<b>\$ 4,484,990</b>	<b>\$ 186,581</b>	<b>4%</b>

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

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	23,616	23,731	25,000	25,000	25,000	-	25,000	-	-%
<b>Total</b>	<b>23,616</b>	<b>23,731</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
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%)
<b>Total</b>	<b>216,570</b>	<b>179,030</b>	<b>210,575</b>	<b>30,000</b>	<b>211,648</b>	<b>-</b>	<b>211,648</b>	<b>1,073</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 192,954</b>	<b>\$ 155,299</b>	<b>\$ 185,575</b>	<b>\$ 5,000</b>	<b>\$ 186,648</b>	<b>\$ -</b>	<b>\$ 186,648</b>	<b>\$ 1,073</b>	<b>1%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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	-	-%
<b>Total</b>	<b>373,131</b>	<b>408,467</b>	<b>474,165</b>	<b>27,000</b>	<b>496,516</b>	<b>-</b>	<b>496,516</b>	<b>22,351</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 373,131</b>	<b>\$ 408,467</b>	<b>\$ 474,165</b>	<b>\$ 27,000</b>	<b>\$ 496,516</b>	<b>\$ -</b>	<b>\$ 496,516</b>	<b>\$ 22,351</b>	<b>5%</b>





# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	52,660	103,400	103,245	121,100	121,100	-	121,100	17,855	17%
MISCELLANEOUS INCOME	-	7,570	-	-	-	-	-	-	-%
<b>Total</b>	<b>52,660</b>	<b>110,970</b>	<b>103,245</b>	<b>121,100</b>	<b>121,100</b>	<b>-</b>	<b>121,100</b>	<b>17,855</b>	<b>17%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	354,610	436,720	477,996	5,000	514,545	44,787	559,332	81,336	17%
SUPPLIES & MATERIALS	39,988	45,702	74,856	59,889	59,889	3,840	63,729	(11,127)	(15%)
CURRENT SERVICES	21,873	20,551	25,359	28,695	28,695	2,410	31,105	5,746	23%
FIXED CHARGES	24,488	59,286	55,504	87,714	72,230	5,520	77,750	22,246	40%
<b>Total</b>	<b>440,959</b>	<b>562,259</b>	<b>633,715</b>	<b>181,298</b>	<b>675,359</b>	<b>56,557</b>	<b>731,916</b>	<b>98,201</b>	<b>16%</b>
<b>Net Cost</b>	<b>\$ 388,299</b>	<b>\$ 451,289</b>	<b>\$ 530,470</b>	<b>\$ 60,198</b>	<b>\$ 554,259</b>	<b>\$ 56,557</b>	<b>\$ 610,816</b>	<b>\$ 80,346</b>	<b>15%</b>

### 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 a 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.

**Fund operating expenses to replace a vehicle to support Animal Services located at 1100 McKay Place, Lillington:** Provide funding to replace one eight-year-old, high-mileage Field Services truck with a 4WD 2500-series, 4-door, long-bed pickup truck. The current 2018 F150 lacks adequate secured storage for controlled substances and firearms, which are critical for field operations and public safety. With over 180,900 miles, the vehicle has exceeded its lifecycle and has ongoing maintenance issues.

Net Cost: \$11,770.

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	24,719	20,213	15,000	22,200	22,200	-	22,200	7,200	48%
MISCELLANEOUS INCOME	55,687	16,955	13,427	-	-	-	-	(13,427)	(100%)
<b>Total</b>	<b>80,406</b>	<b>37,168</b>	<b>28,427</b>	<b>22,200</b>	<b>22,200</b>	<b>-</b>	<b>22,200</b>	<b>(6,227)</b>	<b>(22%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	320,571	367,096	464,026	-	480,774	62,742	543,516	79,490	17%
PROFESSIONAL SERVICES	31,075	64,655	81,918	105,000	105,000	-	105,000	23,082	28%
SUPPLIES & MATERIALS	107,698	108,199	131,113	153,712	153,712	1,248	154,960	23,847	18%
CURRENT SERVICES	25,046	22,355	28,280	26,552	26,552	1,812	28,364	84	0%
FIXED CHARGES	4,009	14,708	21,070	28,970	29,520	-	29,520	8,450	40%
NON-CAPITALIZED ASSETS	-	-	1,666	-	-	-	-	(1,666)	(100%)
<b>Total</b>	<b>488,399</b>	<b>577,013</b>	<b>728,073</b>	<b>314,234</b>	<b>795,558</b>	<b>65,802</b>	<b>861,360</b>	<b>133,287</b>	<b>18%</b>
<b>Net Cost</b>	<b>\$ 407,993</b>	<b>\$ 539,845</b>	<b>\$ 699,646</b>	<b>\$ 292,034</b>	<b>\$ 773,358</b>	<b>\$ 65,802</b>	<b>\$ 839,160</b>	<b>\$ 139,514</b>	<b>20%</b>

### Expansion & Other Notes

**Fund a full-time employee and operating costs to support Animal Services located at 1100 McKay Place, Lillington:** Provide funding for a full-time Animal Care Technician position (grade 13) and operating expenses, such as uniforms and training. This position is 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: \$60,211.

**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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-	-	-	-	-	-%
<b>Total</b>	<b>136,979</b>	<b>161,148</b>	<b>125,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>25,000</b>	<b>20%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,058,779	1,201,032	1,398,898	105,000	1,437,126	-	1,437,126	38,228	3%
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	100,701	136,334	136,334	-	136,334	35,633	35%
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	31,380	15,400	15,400	-	15,400	(15,980)	(51%)
<b>Total</b>	<b>1,303,275</b>	<b>1,527,281</b>	<b>1,689,413</b>	<b>418,581</b>	<b>1,750,300</b>	<b>32,000</b>	<b>1,782,300</b>	<b>92,887</b>	<b>6%</b>
<b>Net Cost</b>	<b>\$ 1,166,296</b>	<b>\$ 1,366,133</b>	<b>\$ 1,564,413</b>	<b>\$ 268,581</b>	<b>\$ 1,600,300</b>	<b>\$ 32,000</b>	<b>\$ 1,632,300</b>	<b>\$ 67,887</b>	<b>4%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	218,276	158,162	70,000	10,000	-	-	-	(70,000)	(100%)
<b>Total</b>	<b>218,276</b>	<b>158,162</b>	<b>70,000</b>	<b>10,000</b>	-	-	-	<b>(70,000)</b>	<b>(100%)</b>
<b>Expenses</b>									
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	-	-	-	-	-	-	-%
<b>Total</b>	<b>272,654</b>	<b>129,949</b>	<b>70,000</b>	<b>10,000</b>	-	-	-	<b>(70,000)</b>	<b>(100%)</b>
<b>Net Cost</b>	<b>\$ 54,378</b>	<b>\$ (28,213)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-	-	-	-	-	-%
<b>Total</b>	<b>7,682,496</b>	<b>9,209,273</b>	<b>7,454,950</b>	<b>7,884,097</b>	<b>8,205,000</b>	<b>-</b>	<b>8,205,000</b>	<b>750,050</b>	<b>10%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	9,557,698	10,040,566	10,986,953	1,780,255	11,129,171	-	11,129,171	142,218	1%
PROFESSIONAL SERVICES	2,650	1,639	5,000	-	6,500	-	6,500	1,500	30%
SUPPLIES & MATERIALS	599,889	559,055	680,733	758,895	757,895	-	757,895	77,162	11%
CURRENT SERVICES	232,290	275,409	297,684	349,585	349,585	-	349,585	51,901	17%
FIXED CHARGES	503,835	1,319,207	1,162,308	1,550,957	1,550,181	-	1,550,181	387,873	33%
NON-CAPITALIZED ASSETS	5,289	3,307	3,787	3,900	3,900	-	3,900	113	3%
HEALTH	240,568	303,647	-	-	-	-	-	-	-%
<b>Total</b>	<b>11,142,219</b>	<b>12,502,830</b>	<b>13,136,465</b>	<b>4,443,592</b>	<b>13,797,232</b>	<b>-</b>	<b>13,797,232</b>	<b>660,767</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 3,459,723</b>	<b>\$ 3,293,557</b>	<b>\$ 5,681,515</b>	<b>\$ (3,440,505)</b>	<b>\$ 5,592,232</b>	<b>\$ -</b>	<b>\$ 5,592,232</b>	<b>\$ (89,283)</b>	<b>(2%)</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
FIXED CHARGES	67,546	113,546	230,000	230,000	230,000	-	230,000	-	-%
<b>Total</b>	<b>67,546</b>	<b>113,546</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>-</b>	<b>230,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ 67,546</b>	<b>\$ 113,546</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	-	437,621	-	-	-	-	-	-	-%
<b>Total</b>	-	<b>437,621</b>	-	-	-	-	-	-	-%
<b>Expenses</b>									
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%
<b>Total</b>	<b>4,592,169</b>	<b>5,809,721</b>	<b>6,101,357</b>	<b>6,885,796</b>	<b>6,101,357</b>	<b>610,137</b>	<b>6,711,494</b>	<b>610,137</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 4,592,169</b>	<b>\$ 5,372,100</b>	<b>\$ 6,101,357</b>	<b>\$ 6,885,796</b>	<b>\$ 6,101,357</b>	<b>\$ 610,137</b>	<b>\$ 6,711,494</b>	<b>\$ 610,137</b>	<b>10%</b>

### Expansion & Other Notes

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

Net Cost: \$610,137.

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	193,118	178,387	33,000	45,000	55,000	-	55,000	22,000	67%
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%)
<b>Total</b>	<b>3,547,075</b>	<b>3,494,436</b>	<b>3,012,696</b>	<b>948,065</b>	<b>2,929,875</b>	<b>-</b>	<b>2,929,875</b>	<b>(82,821)</b>	<b>(3%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	20,504,289	21,795,340	23,642,712	1,013,147	24,646,356	-	24,646,356	1,003,644	4%
PROFESSIONAL SERVICES	92,297	77,534	92,100	99,400	89,400	-	89,400	(2,700)	(3%)
SUPPLIES & MATERIALS	1,046,035	1,071,593	1,216,750	1,344,730	1,343,730	-	1,343,730	126,980	10%
CURRENT SERVICES	1,233,567	1,372,469	1,677,155	1,849,023	1,816,846	-	1,816,846	139,691	8%
FIXED CHARGES	2,922,196	3,544,391	3,802,289	5,208,021	4,683,861	-	4,683,861	881,572	23%
CAPITAL OUTLAY	84,135	-	38,500	70,000	-	229,816	229,816	191,316	497%
NON-CAPITALIZED ASSETS	209,270	270,565	272,152	459,645	412,145	-	412,145	139,993	51%
<b>Total</b>	<b>26,091,789</b>	<b>28,131,892</b>	<b>30,741,658</b>	<b>10,043,966</b>	<b>32,992,338</b>	<b>229,816</b>	<b>33,222,154</b>	<b>2,480,496</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ 22,544,714</b>	<b>\$ 24,637,456</b>	<b>\$ 27,728,962</b>	<b>\$ 9,095,901</b>	<b>\$ 30,062,463</b>	<b>\$ 229,816</b>	<b>\$ 30,292,279</b>	<b>\$ 2,563,317</b>	<b>9%</b>

# Sheriff's Office

## Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>453,669</b>	<b>552,710</b>	<b>379,025</b>	<b>387,025</b>	<b>335,000</b>	<b>-</b>	<b>335,000</b>	<b>(44,025)</b>	<b>(12%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	13,417,159	14,365,787	15,389,711	306,200	16,110,910	-	16,110,910	721,199	5%
PROFESSIONAL SERVICES	88,197	70,534	78,800	77,800	77,800	-	77,800	(1,000)	(1%)
SUPPLIES & MATERIALS	903,820	912,250	1,030,350	1,151,530	1,151,530	-	1,151,530	121,180	12%
CURRENT SERVICES	645,321	645,338	840,692	967,771	935,594	-	935,594	94,902	11%
FIXED CHARGES	394,505	1,246,963	1,029,325	2,856,217	1,787,911	-	1,787,911	758,586	74%
CAPITAL OUTLAY	-	-	-	-	-	229,816	229,816	229,816	-%
NON-CAPITALIZED ASSETS	200,055	205,074	180,272	332,795	307,295	-	307,295	127,023	70%
<b>Total</b>	<b>15,649,057</b>	<b>17,445,946</b>	<b>18,549,150</b>	<b>5,692,313</b>	<b>20,371,040</b>	<b>229,816</b>	<b>20,600,856</b>	<b>2,051,706</b>	<b>11%</b>
<b>Net Cost</b>	<b>\$ 15,195,388</b>	<b>\$ 16,893,236</b>	<b>\$ 18,170,125</b>	<b>\$ 5,305,288</b>	<b>\$ 20,036,040</b>	<b>\$ 229,816</b>	<b>\$ 20,265,856</b>	<b>\$ 2,095,731</b>	<b>12%</b>

## Expansion & Other Notes

**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 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 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	592,414	583,844	721,078	92,405	750,956	-	750,956	29,878	4%
<b>Total</b>	<b>592,414</b>	<b>583,844</b>	<b>721,078</b>	<b>92,405</b>	<b>750,956</b>	<b>-</b>	<b>750,956</b>	<b>29,878</b>	<b>4%</b>
<b>Expenses</b>									
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	-	-	-	-	-%
<b>Total</b>	<b>624,156</b>	<b>674,220</b>	<b>712,664</b>	<b>92,405</b>	<b>750,956</b>	<b>-</b>	<b>750,956</b>	<b>38,292</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 31,742</b>	<b>\$ 90,376</b>	<b>\$ (8,414)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,414</b>	<b>(100%)</b>

# Sheriff's Office — Child Support Enforcement

## Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	94,795	127,428	112,393	6,000	96,919	-	96,919	(15,474)	(14%)
<b>Total</b>	<b>94,795</b>	<b>127,428</b>	<b>112,393</b>	<b>6,000</b>	<b>96,919</b>	<b>-</b>	<b>96,919</b>	<b>(15,474)</b>	<b>(14%)</b>
<b>Expenses</b>									
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	1,500	2,000	2,000	-	2,000	500	33%
<b>Total</b>	<b>104,589</b>	<b>106,207</b>	<b>112,779</b>	<b>6,000</b>	<b>96,919</b>	<b>-</b>	<b>96,919</b>	<b>(15,860)</b>	<b>(14%)</b>
<b>Net Cost</b>	<b>\$ 9,794</b>	<b>\$ (21,221)</b>	<b>\$ 386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(386)</b>	<b>(100%)</b>

## Sheriff’s Office — Emergency Communications

### Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	2,371,217	2,614,577	2,670,796	220,600	2,885,877	-	2,885,877	215,081	8%
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	52,000	61,700	52,500	571%
<b>Total</b>	<b>2,591,473</b>	<b>2,882,839</b>	<b>3,024,074</b>	<b>497,602</b>	<b>3,111,179</b>	<b>52,000</b>	<b>3,163,179</b>	<b>139,105</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 2,591,473</b>	<b>\$ 2,882,839</b>	<b>\$ 3,024,074</b>	<b>\$ 497,602</b>	<b>\$ 3,111,179</b>	<b>\$ 52,000</b>	<b>\$ 3,163,179</b>	<b>\$ 139,105</b>	<b>5%</b>

### Expansion & Other Notes

**Fund capital expenses support the Sheriff’s Office - Emergency Communications located at 175 Bain Street, Lillington:** Provide funding to purchase four radio consolettes to enhance the Emergency Communications Department’s backup infrastructure. This is the first phase of a multi-year expansion to reach an operational requirement of 12 units. The dispatch center currently relies on a primary microwave connection to the radio tower. In the event of a failure or disconnection, a consolette provides a redundant path directly to the VIPER tower network. Without these units, a system failure could sever all radio contact between Telecommunicators and field units. Consolettes ensure that public safety communications remain active and uninterrupted during major system outages. The agency manages multiple essential talk groups (Law Enforcement, Fire, EMS, etc.). Currently, with only one consolette in operation, the center lacks the capacity to maintain simultaneous communications for all disciplines if the primary connection fails. These consolettes are a safeguard for the County’s 911 operations.

Net Cost: \$52,000.

## Sheriff's Office — Detention Center (Jail)

### Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%
<b>Total</b>	<b>768,910</b>	<b>496,474</b>	<b>500,200</b>	<b>412,000</b>	<b>447,000</b>	<b>-</b>	<b>447,000</b>	<b>(53,200)</b>	<b>(11%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	4,685,481	4,929,004	5,276,249	617,500	5,506,643	-	5,506,643	230,394	4%
PROFESSIONAL SERVICES	4,100	7,000	13,300	21,600	11,600	-	11,600	(1,700)	(13%)
SUPPLIES & MATERIALS	119,808	140,822	154,600	161,400	160,400	-	160,400	5,800	4%
CURRENT SERVICES	565,590	703,978	817,275	861,564	861,564	-	861,564	44,289	5%
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	-	38,500	70,000	-	-	-	(38,500)	(100%)
NON-CAPITALIZED ASSETS	9,215	65,491	91,880	126,850	104,850	-	104,850	12,970	14%
<b>Total</b>	<b>7,656,020</b>	<b>7,605,948</b>	<b>8,597,968</b>	<b>4,202,613</b>	<b>8,988,007</b>	<b>-</b>	<b>8,988,007</b>	<b>390,039</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 6,887,110</b>	<b>\$ 7,109,474</b>	<b>\$ 8,097,768</b>	<b>\$ 3,790,613</b>	<b>\$ 8,541,007</b>	<b>\$ -</b>	<b>\$ 8,541,007</b>	<b>\$ 443,239</b>	<b>5%</b>

## Sheriff's Office — School Resource Officers

### Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	1,637,287	1,733,980	1,300,000	50,635	1,300,000	-	1,300,000	-	-%
<b>Total</b>	<b>1,637,287</b>	<b>1,733,980</b>	<b>1,300,000</b>	<b>50,635</b>	<b>1,300,000</b>	<b>-</b>	<b>1,300,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
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%)
<b>Total</b>	<b>2,057,967</b>	<b>2,299,571</b>	<b>2,769,097</b>	<b>50,635</b>	<b>2,785,416</b>	<b>-</b>	<b>2,785,416</b>	<b>16,319</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 420,680</b>	<b>\$ 565,591</b>	<b>\$ 1,469,097</b>	<b>\$ -</b>	<b>\$ 1,485,416</b>	<b>\$ -</b>	<b>\$ 1,485,416</b>	<b>\$ 16,319</b>	<b>1%</b>





# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	384,240	1,147,165	797,606	360,680	360,680	297,554	658,234	(139,372)	(17%)
MISCELLANEOUS INCOME	-	35,376	-	-	-	-	-	-	-%
<b>Total</b>	<b>384,240</b>	<b>1,182,541</b>	<b>797,606</b>	<b>360,680</b>	<b>360,680</b>	<b>297,554</b>	<b>658,234</b>	<b>(139,372)</b>	<b>(17%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	264,472	281,968	302,655	1,000	326,632	-	326,632	23,977	8%
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	38,401	41,347	41,347	-	41,347	2,946	8%
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%)
<b>Total</b>	<b>445,317</b>	<b>1,284,322</b>	<b>908,470</b>	<b>111,865</b>	<b>380,258</b>	<b>330,615</b>	<b>710,873</b>	<b>(197,597)</b>	<b>(22%)</b>
<b>Net Cost</b>	<b>\$ 61,077</b>	<b>\$ 101,781</b>	<b>\$ 110,864</b>	<b>\$ (248,815)</b>	<b>\$ 19,578</b>	<b>\$ 33,061</b>	<b>\$ 52,639</b>	<b>\$ (58,225)</b>	<b>(53%)</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-	-	-	-	-	-%
<b>Total</b>	<b>1,058,717</b>	<b>1,002,955</b>	<b>1,306,362</b>	<b>1,306,362</b>	<b>1,306,362</b>	<b>-</b>	<b>1,306,362</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
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	159,932	160,850	160,950	-	160,950	1,018	1%
CURRENT SERVICES	125,532	128,796	200,290	208,392	208,417	9,918	218,335	18,045	9%
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%)
<b>Total</b>	<b>1,320,123</b>	<b>1,498,459</b>	<b>1,938,609</b>	<b>595,711</b>	<b>2,020,160</b>	<b>9,918</b>	<b>2,030,078</b>	<b>91,469</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 261,406</b>	<b>\$ 495,504</b>	<b>\$ 632,247</b>	<b>\$ (710,651)</b>	<b>\$ 713,798</b>	<b>\$ 9,918</b>	<b>\$ 723,716</b>	<b>\$ 91,469</b>	<b>14%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	825,782	865,918	1,385,809	700	1,481,151	-	1,481,151	95,342	7%
MISCELLANEOUS INCOME	48,185	44,510	56,350	74,586	74,586	-	74,586	18,236	32%
INTERFUND / BUDGETARY	1,860,060	38,200	-	-	-	-	-	-	-%
<b>Total</b>	<b>2,734,027</b>	<b>948,628</b>	<b>1,442,159</b>	<b>75,286</b>	<b>1,555,737</b>	<b>-</b>	<b>1,555,737</b>	<b>113,578</b>	<b>8%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	268,445	288,967	372,493	1,350	415,290	62,240	477,530	105,037	28%
PROFESSIONAL SERVICES	-	2,592	-	-	-	-	-	-	-%
SUPPLIES & MATERIALS	650,790	673,568	897,006	897,775	896,025	1,500	897,525	519	0%
CURRENT SERVICES	51,167	57,817	64,989	75,955	76,035	1,000	77,035	12,046	19%
FIXED CHARGES	51,078	71,332	98,848	106,617	106,147	11,008	117,155	18,307	19%
CAPITAL OUTLAY	1,860,060	28,093	-	45,000	-	-	-	-	-%
NON-CAPITALIZED ASSETS	58	-	8,400	400	-	-	-	(8,400)	(100%)
<b>Total</b>	<b>2,881,598</b>	<b>1,122,369</b>	<b>1,441,736</b>	<b>1,127,097</b>	<b>1,493,497</b>	<b>75,748</b>	<b>1,569,245</b>	<b>127,509</b>	<b>9%</b>
<b>Net Cost</b>	<b>\$ 147,571</b>	<b>\$ 173,741</b>	<b>\$ (423)</b>	<b>\$ 1,051,811</b>	<b>\$ (62,240)</b>	<b>\$ 75,748</b>	<b>\$ 13,508</b>	<b>\$ 13,931</b>	<b>(3293%)</b>

### 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.



# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
INTERFUND / BUDGETARY	-	-	6,815,852	-	6,352,686	-	6,352,686	(463,166)	(7%)
<b>Total</b>	-	-	<b>6,815,852</b>	-	<b>6,352,686</b>	-	<b>6,352,686</b>	<b>(463,166)</b>	<b>(7%)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,815,852</b>	<b>\$ -</b>	<b>\$ 6,352,686</b>	<b>\$ -</b>	<b>\$ 6,352,686</b>	<b>\$ (463,166)</b>	<b>(7%)</b>

### 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 Recommended 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 \$968,655 and the percent decrease would be 13%.

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
INTERFUND / BUDGETARY	18,017,337	17,930,228	15,860,281	-	20,046,528	-	20,046,528	4,186,247	26%
<b>Total</b>	<b>18,017,337</b>	<b>17,930,228</b>	<b>15,860,281</b>	<b>-</b>	<b>20,046,528</b>	<b>-</b>	<b>20,046,528</b>	<b>4,186,247</b>	<b>26%</b>
<b>Net Cost</b>	<b>\$ 18,017,337</b>	<b>\$ 17,930,228</b>	<b>\$ 15,860,281</b>	<b>\$ -</b>	<b>\$ 20,046,528</b>	<b>\$ -</b>	<b>\$ 20,046,528</b>	<b>\$ 4,186,247</b>	<b>26%</b>

### 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

# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	49,587,500	-	49,587,500	2,587,500	6%
MISCELLANEOUS INCOME	1,030,389	28,463,494	416,909	525,000	525,000	-	525,000	108,091	26%
INTERFUND / BUDGETARY	-	-	6,371,491	-	-	-	-	(6,371,491)	(100%)
<b>Total</b>	<b>52,405,945</b>	<b>80,697,268</b>	<b>57,006,400</b>	<b>52,717,000</b>	<b>53,604,500</b>	<b>-</b>	<b>53,604,500</b>	<b>(3,401,900)</b>	<b>(6%)</b>
<b>Expenses</b>									
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	1,899,245	1,505,610	1,505,610	-	1,505,610	(393,635)	(21%)
SUPPLIES & MATERIALS	6,306,537	7,137,248	9,443,765	9,814,950	9,679,950	90,000	9,769,950	326,185	3%
CURRENT SERVICES	11,789,354	13,255,077	15,632,842	16,481,281	16,556,281	-	16,556,281	923,439	6%
FIXED CHARGES	18,661,638	19,618,379	5,638,666	5,711,826	5,957,886	-	5,957,886	319,220	6%
CAPITAL OUTLAY	1,778,706	2,737	1,220,103	2,063,393	568,981	1,397,891	1,966,872	746,769	61%
NON-CAPITALIZED ASSETS	109,512	154,780	241,875	289,470	263,470	26,000	289,470	47,595	20%
INTERFUND / BUDGETARY	5,099,661	4,431,507	10,343,380	4,238,219	4,238,220	-	4,238,220	(6,105,160)	(59%)
<b>Total</b>	<b>54,164,017</b>	<b>60,989,042</b>	<b>57,006,400</b>	<b>52,717,000</b>	<b>51,600,018</b>	<b>2,004,482</b>	<b>53,604,500</b>	<b>(3,401,900)</b>	<b>(6%)</b>
<b>Net Cost</b>	<b>\$ 1,758,072</b>	<b>\$ (19,708,226)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,004,482)</b>	<b>\$ 2,004,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## Harnett Regional Water Fund Revenue

Revenue:	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended
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	16,137,500	-	16,137,500
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	48,655	-	-	-
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	-	-	5,550,562	-	-	-
<b>Total Revenue</b>	<b>\$ 52,405,945</b>	<b>\$ 80,697,268</b>	<b>\$ 57,006,400</b>	<b>\$ 53,604,500</b>	<b>\$ -</b>	<b>\$ 53,604,500</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	2,798,638	4,972,258	3,327,750	3,039,415	3,130,395	-	3,130,395	(197,355)	(6%)
PROFESSIONAL SERVICES	252,266	144,569	647,245	505,000	505,000	-	505,000	(142,245)	(22%)
SUPPLIES & MATERIALS	515,549	1,069,630	1,418,208	1,704,275	1,689,275	15,000	1,704,275	286,067	20%
CURRENT SERVICES	449,126	420,408	602,140	797,884	827,884	-	827,884	225,744	37%
FIXED CHARGES	16,573,427	16,980,599	2,634,410	2,623,992	2,749,488	-	2,749,488	115,078	4%
CAPITAL OUTLAY	326,813	2,737	142,042	797,002	568,981	131,500	700,481	558,439	393%
NON-CAPITALIZED ASSETS	4,235	26,027	41,000	80,300	80,300	-	80,300	39,300	96%
INTERFUND / BUDGETARY	5,099,661	4,431,507	10,343,380	4,238,219	4,238,220	-	4,238,220	(6,105,160)	(59%)
<b>Total</b>	<b>26,019,715</b>	<b>28,047,735</b>	<b>19,156,175</b>	<b>13,786,087</b>	<b>13,789,543</b>	<b>146,500</b>	<b>13,936,043</b>	<b>(5,220,132)</b>	<b>(27%)</b>
<b>Net Cost</b>	<b>\$ 26,019,715</b>	<b>\$ 28,047,735</b>	<b>\$ 19,156,175</b>	<b>\$ 13,786,087</b>	<b>\$ 13,789,543</b>	<b>\$ 146,500</b>	<b>\$ 13,936,043</b>	<b>\$ (5,220,132)</b>	<b>(27%)</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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	1,159,750	948,000	925,500	22,500	948,000	(211,750)	(18%)
CURRENT SERVICES	2,437,744	2,921,027	3,040,590	3,399,874	3,399,874	-	3,399,874	359,284	12%
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	27,000	17,700	17,700	-	17,700	(9,300)	(34%)
<b>Total</b>	<b>5,148,799</b>	<b>6,030,257</b>	<b>6,750,732</b>	<b>6,803,808</b>	<b>6,569,638</b>	<b>415,211</b>	<b>6,984,849</b>	<b>234,117</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 5,148,799</b>	<b>\$ 6,030,257</b>	<b>\$ 6,750,732</b>	<b>\$ 6,803,808</b>	<b>\$ 6,569,638</b>	<b>\$ 415,211</b>	<b>\$ 6,984,849</b>	<b>\$ 234,117</b>	<b>3%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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	500,000	352,500	352,500	-	352,500	(147,500)	(30%)
SUPPLIES & MATERIALS	903,096	978,413	1,589,200	1,625,400	1,587,900	37,500	1,625,400	36,200	2%
CURRENT SERVICES	2,466,647	3,135,833	3,729,219	3,721,614	3,821,614	-	3,821,614	92,395	2%
FIXED CHARGES	366,170	397,565	387,836	408,379	428,021	-	428,021	40,185	10%
CAPITAL OUTLAY	706,341	-	512,100	778,780	-	778,780	778,780	266,680	52%
NON-CAPITALIZED ASSETS	68,198	65,105	73,715	79,700	53,700	26,000	79,700	5,985	8%
<b>Total</b>	<b>6,301,872</b>	<b>6,805,912</b>	<b>9,054,949</b>	<b>9,511,769</b>	<b>8,734,519</b>	<b>1,178,249</b>	<b>9,912,768</b>	<b>857,819</b>	<b>9%</b>
<b>Net Cost</b>	<b>\$ 6,301,872</b>	<b>\$ 6,805,912</b>	<b>\$ 9,054,949</b>	<b>\$ 9,511,769</b>	<b>\$ 8,734,519</b>	<b>\$ 1,178,249</b>	<b>\$ 9,912,768</b>	<b>\$ 857,819</b>	<b>9%</b>

### Expansion & Other Notes

**Fund three 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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	4,082,295	4,354,800	4,309,800	-	4,309,800	227,505	6%
CURRENT SERVICES	3,262,761	4,013,313	4,503,403	4,605,956	4,605,956	-	4,605,956	102,553	2%
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	29,960	47,070	47,070	-	47,070	17,110	57%
<b>Total</b>	<b>9,095,171</b>	<b>11,119,266</b>	<b>11,868,975</b>	<b>12,415,998</b>	<b>12,414,585</b>	<b>149,019</b>	<b>12,563,604</b>	<b>694,629</b>	<b>6%</b>
<b>Net Cost</b>	<b>\$ 9,095,171</b>	<b>\$ 11,119,266</b>	<b>\$ 11,868,975</b>	<b>\$ 12,415,998</b>	<b>\$ 12,414,585</b>	<b>\$ 149,019</b>	<b>\$ 12,563,604</b>	<b>\$ 694,629</b>	<b>6%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,163,445	1,781,087	1,514,000	1,528,018	1,563,345	5,603	1,568,948	54,948	4%
PROFESSIONAL SERVICES	45,325	51,567	80,500	68,110	68,110	-	68,110	(12,390)	(15%)
SUPPLIES & MATERIALS	451,119	479,463	753,462	701,325	693,825	7,500	701,325	(52,137)	(7%)
CURRENT SERVICES	1,619,879	1,323,324	1,702,150	1,947,937	1,892,937	-	1,892,937	190,787	11%
FIXED CHARGES	427,645	648,426	836,026	874,985	900,623	-	900,623	64,597	8%
CAPITAL OUTLAY	67,109	-	86,400	47,200	-	47,200	47,200	(39,200)	(45%)
NON-CAPITALIZED ASSETS	11,243	14,343	29,500	28,500	28,500	-	28,500	(1,000)	(3%)
<b>Total</b>	<b>3,785,765</b>	<b>4,298,210</b>	<b>5,002,038</b>	<b>5,196,075</b>	<b>5,147,340</b>	<b>60,303</b>	<b>5,207,643</b>	<b>205,605</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ 3,785,765</b>	<b>\$ 4,298,210</b>	<b>\$ 5,002,038</b>	<b>\$ 5,196,075</b>	<b>\$ 5,147,340</b>	<b>\$ 60,303</b>	<b>\$ 5,207,643</b>	<b>\$ 205,605</b>	<b>4%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
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	87,500	45,000	45,000	-	45,000	(42,500)	(49%)
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	2,055,340	2,008,016	2,008,016	-	2,008,016	(47,324)	(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	40,700	36,200	36,200	-	36,200	(4,500)	(11%)
<b>Total</b>	<b>3,736,971</b>	<b>4,603,876</b>	<b>5,075,082</b>	<b>4,895,449</b>	<b>4,819,803</b>	<b>55,200</b>	<b>4,875,003</b>	<b>(200,079)</b>	<b>(4%)</b>
<b>Net Cost</b>	<b>\$ 3,736,971</b>	<b>\$ 4,603,876</b>	<b>\$ 5,075,082</b>	<b>\$ 4,895,449</b>	<b>\$ 4,819,803</b>	<b>\$ 55,200</b>	<b>\$ 4,875,003</b>	<b>\$ (200,079)</b>	<b>(4%)</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	75,724	83,786	98,449	107,814	124,590	-	124,590	26,141	27%
<b>Total</b>	<b>75,724</b>	<b>83,786</b>	<b>98,449</b>	<b>107,814</b>	<b>124,590</b>	<b>-</b>	<b>124,590</b>	<b>26,141</b>	<b>27%</b>
<b>Net Cost</b>	<b>\$ 75,724</b>	<b>\$ 83,786</b>	<b>\$ 98,449</b>	<b>\$ 107,814</b>	<b>\$ 124,590</b>	<b>\$ -</b>	<b>\$ 124,590</b>	<b>\$ 26,141</b>	<b>27%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	4,983,554	4,983,554	5,422,210	-	5,422,210	438,656	9%
MISCELLANEOUS INCOME	109,717	76,388	143,511	100,000	100,000	-	100,000	(43,511)	(30%)
<b>Total</b>	<b>8,928,256</b>	<b>9,332,053</b>	<b>9,348,438</b>	<b>9,304,927</b>	<b>9,911,210</b>	<b>-</b>	<b>9,911,210</b>	<b>562,772</b>	<b>6%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,298,524	1,969,852	1,736,113	78,300	1,784,775	6,869	1,791,644	55,531	3%
PROFESSIONAL SERVICES	147,696	124,973	229,000	250,000	250,000	-	250,000	21,000	9%
SUPPLIES & MATERIALS	153,421	207,804	536,155	542,817	476,072	-	476,072	(60,083)	(11%)
CURRENT SERVICES	1,154,811	1,233,868	1,061,800	1,086,486	1,094,738	-	1,094,738	32,938	3%
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	17,142	16,735	16,735	-	16,735	(407)	(2%)
INTERFUND / BUDGETARY	1,636,229	841,513	387,966	-	524,875	-	524,875	136,909	35%
<b>Total</b>	<b>9,133,717</b>	<b>10,035,492</b>	<b>9,348,438</b>	<b>7,267,161</b>	<b>9,904,341</b>	<b>6,869</b>	<b>9,911,210</b>	<b>562,772</b>	<b>6%</b>
<b>Net Cost</b>	<b>\$ 205,461</b>	<b>\$ 703,439</b>	<b>\$ -</b>	<b>\$ (2,037,766)</b>	<b>\$ (6,869)</b>	<b>\$ 6,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

**Fund a salary adjustment to support Solid Waste located at 1086 Poplar Drive, Spring Lake:**

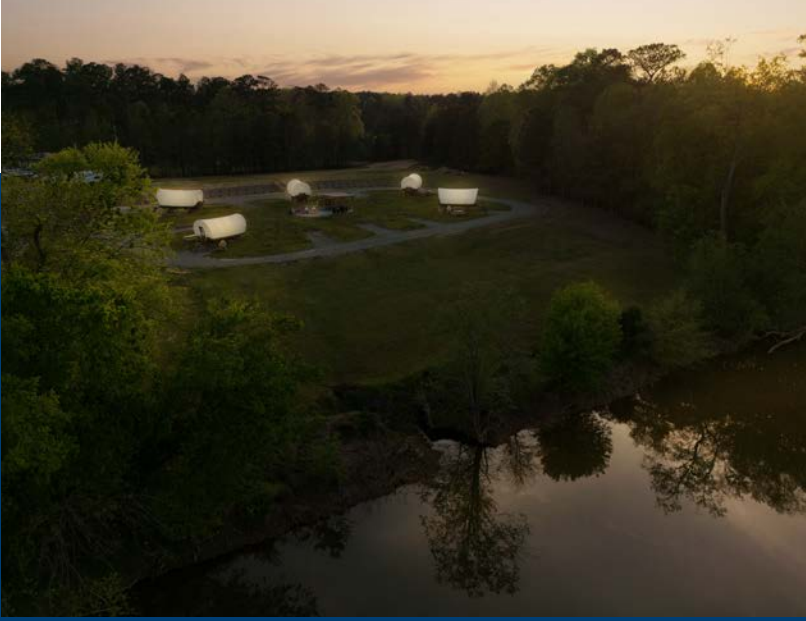
Provide funding for a 10% salary adjustment for a Solid Waste Crew Leader at Anderson Creek Landfill. The role at Anderson Creek has evolved to require significant autonomy and a dual focus on field operations and administrative management. A 10% adjustment is necessary to bring this position to the 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended
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	4,950,554	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	-	-	43,511	-	-	-
INSURANCE SETTLEMENT	-	837	-	-	-	-
OTHER REVENUE	464	415	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,928,256</b>	<b>\$ 9,332,053</b>	<b>\$ 9,348,438</b>	<b>\$ 9,911,210</b>	<b>\$ -</b>	<b>\$ 9,911,210</b>





# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-	4,369,247	-	-	-	-	(4,369,247)	(100%)
<b>Total</b>	<b>2,453,056</b>	<b>1,431,528</b>	<b>11,096,837</b>	<b>-</b>	<b>2,421,528</b>	<b>-</b>	<b>2,421,528</b>	<b>(8,675,309)</b>	<b>(78%)</b>
<b>Expenses</b>									
CAPITAL OUTLAY	568,773	-	8,896,837	-	1,021,528	-	1,021,528	(7,875,309)	(89%)
EDUCATION	1,246,526	-	2,200,000	-	1,400,000	-	1,400,000	(800,000)	(36%)
<b>Total</b>	<b>1,815,299</b>	<b>-</b>	<b>11,096,837</b>	<b>-</b>	<b>2,421,528</b>	<b>-</b>	<b>2,421,528</b>	<b>(8,675,309)</b>	<b>(78%)</b>
<b>Net Cost</b>	<b>\$ (637,757)</b>	<b>\$ (1,431,528)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%
<b>Total</b>	<b>799,000</b>	<b>589,000</b>	<b>939,000</b>	<b>-</b>	<b>1,648,081</b>	<b>1,648,081</b>	<b>3,296,162</b>	<b>2,357,162</b>	<b>251%</b>
<b>Expenses</b>									
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%
<b>Total</b>	<b>-</b>	<b>231,725</b>	<b>939,000</b>	<b>-</b>	<b>1,648,081</b>	<b>1,648,081</b>	<b>3,296,162</b>	<b>2,357,162</b>	<b>251%</b>
<b>Net Cost</b>	<b>\$ (799,000)</b>	<b>\$ (357,275)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>3,000,000</b>	<b>198,100</b>	<b>598,233</b>	-	-	-	-	<b>(598,233)</b>	<b>(100%)</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	11,739	4,596,617	598,233	-	-	-	-	(598,233)	(100%)
CAPITAL OUTLAY	-	2,820,615	-	-	-	-	-	-	-%
<b>Total</b>	<b>11,739</b>	<b>7,417,232</b>	<b>598,233</b>	-	-	-	-	<b>(598,233)</b>	<b>(100%)</b>
<b>Net Cost</b>	<b>\$ (2,988,261)</b>	<b>\$ 7,219,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%
<b>Total</b>	<b>1,973,917</b>	<b>938,706</b>	<b>1,649,958</b>	<b>-</b>	<b>2,671,124</b>	<b>-</b>	<b>2,671,124</b>	<b>1,021,166</b>	<b>62%</b>
<b>Expenses</b>									
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%)
<b>Total</b>	<b>793,395</b>	<b>569,054</b>	<b>1,649,958</b>	<b>-</b>	<b>2,671,124</b>	<b>-</b>	<b>2,671,124</b>	<b>1,021,166</b>	<b>62%</b>
<b>Net Cost</b>	<b>\$ (1,180,522)</b>	<b>\$ (369,652)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - INVEST EARNINGS	3,501,773	7,022,353	462,245	-	-	-	-	(462,245)	(100%)
TRANSFERS FROM - GENERAL	-	775,000	-	-	-	-	-	-	-%
TRANSFERS FROM - SPECIAL REVENUE	-	7,042,804	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL PROJECT	71,187	34,806	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	12,817,804	-	750,000	-	750,000	(12,067,804)	(94%)
<b>Total</b>	<b>3,572,960</b>	<b>14,874,963</b>	<b>13,280,049</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>750,000</b>	<b>(12,530,049)</b>	<b>(94%)</b>
<b>Expenses</b>									
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	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	25,229	21,070	22,000	-	-	-	-	(22,000)	(100%)
INTERFUND / BUDGETARY	210,000	5,113,232	11,967,804	-	-	-	-	(11,967,804)	(100%)
<b>Total</b>	<b>565,695</b>	<b>5,463,533</b>	<b>13,280,049</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>750,000</b>	<b>(12,530,049)</b>	<b>(94%)</b>
<b>Net Cost</b>	<b>\$ (3,007,265)</b>	<b>\$ (9,411,430)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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)

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	287,301	257,628	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	1,000,000	500,000	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	500,000	500,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	500,000	-	500,000	-	500,000	-	-%
<b>Total</b>	<b>1,787,301</b>	<b>1,257,628</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
CURRENT SERVICES	750,819	389,561	500,000	-	500,000	-	500,000	-	-%
<b>Total</b>	<b>750,819</b>	<b>389,561</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (1,036,482)</b>	<b>\$ (868,067)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - GENERAL	-	120,000	-	-	-	-	-	-	-%
TRANSFERS FROM - SPECIAL REVENUE	-	500,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	117,600	-	220,740	-	220,740	103,140	88%
<b>Total</b>	-	<b>620,000</b>	<b>117,600</b>	-	<b>220,740</b>	-	<b>220,740</b>	<b>103,140</b>	<b>88%</b>
<b>Expenses</b>									
CAPITAL OUTLAY	-	112,899	111,400	-	135,000	-	135,000	23,600	21%
NON-CAPITALIZED ASSETS	-	-	6,200	-	-	85,740	85,740	79,540	1283%
<b>Total</b>	-	<b>112,899</b>	<b>117,600</b>	-	<b>135,000</b>	<b>85,740</b>	<b>220,740</b>	<b>103,140</b>	<b>88%</b>
<b>Net Cost</b>	\$ -	\$ (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 recommended 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>153,934</b>	<b>122,982</b>	<b>460,258</b>	<b>81,500</b>	<b>326,000</b>	<b>-</b>	<b>326,000</b>	<b>(134,258)</b>	<b>(29%)</b>
<b>Expenses</b>									
CURRENT SERVICES	-	4,800	-	-	-	-	-	-	-%
CAPITAL OUTLAY	-	-	460,258	81,500	326,000	-	326,000	(134,258)	(29%)
NON-CAPITALIZED ASSETS	-	41,979	-	-	-	-	-	-	-%
<b>Total</b>	<b>-</b>	<b>46,779</b>	<b>460,258</b>	<b>81,500</b>	<b>326,000</b>	<b>-</b>	<b>326,000</b>	<b>(134,258)</b>	<b>(29%)</b>
<b>Net Cost</b>	<b>\$ (153,934)</b>	<b>\$ (76,203)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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 2027.

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>1,270,400</b>	<b>1,850,000</b>	<b>1,377,513</b>	<b>-</b>	<b>671,821</b>	<b>-</b>	<b>671,821</b>	<b>(705,692)</b>	<b>(51%)</b>
<b>Expenses</b>									
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%)
<b>Total</b>	<b>295,253</b>	<b>665,691</b>	<b>1,377,513</b>	<b>-</b>	<b>671,821</b>	<b>-</b>	<b>671,821</b>	<b>(705,692)</b>	<b>(51%)</b>
<b>Net Cost</b>	<b>\$ (975,147)</b>	<b>\$ (1,184,309)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>1,650,884</b>	<b>1,434,514</b>	<b>1,847,333</b>	<b>-</b>	<b>325,000</b>	<b>-</b>	<b>325,000</b>	<b>(1,522,333)</b>	<b>(82%)</b>
<b>Expenses</b>									
CAPITAL OUTLAY	1,470,709	633,647	1,847,333	750,000	-	-	-	(1,847,333)	(100%)
INTERFUND / BUDGETARY	-	-	-	-	325,000	-	325,000	325,000	-%
<b>Total</b>	<b>1,470,709</b>	<b>633,647</b>	<b>1,847,333</b>	<b>750,000</b>	<b>325,000</b>	<b>-</b>	<b>325,000</b>	<b>(1,522,333)</b>	<b>(82%)</b>
<b>Net Cost</b>	<b>\$ (180,175)</b>	<b>\$ (800,867)</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

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

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - ENTERPRISE	251,591	251,591	251,591	-	400,000	-	400,000	148,409	59%
<b>Total</b>	<b>251,591</b>	<b>251,591</b>	<b>251,591</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>148,409</b>	<b>59%</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	-	251,591	-	400,000	-	400,000	148,409	59%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>251,591</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>148,409</b>	<b>59%</b>
<b>Net Cost</b>	<b>\$ (251,591)</b>	<b>\$ (251,591)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - ENTERPRISE	1,233,188	443,272	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	900,000	-	-	-	-	(900,000)	(100%)
<b>Total</b>	<b>1,233,188</b>	<b>443,272</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(900,000)</b>	<b>(100%)</b>
<b>Expenses</b>									
CAPITAL OUTLAY	-	-	900,000	-	-	-	-	(900,000)	(100%)
INTERFUND / BUDGETARY	-	1,342,237	-	-	-	-	-	-	-%
<b>Total</b>	<b>-</b>	<b>1,342,237</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(900,000)</b>	<b>(100%)</b>
<b>Net Cost</b>	<b>\$ (1,233,188)</b>	<b>\$ 898,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	-	<b>367</b>	<b>665,000</b>	-	<b>80,000</b>	-	<b>80,000</b>	<b>(585,000)</b>	<b>(88%)</b>
<b>Expenses</b>									
CAPITAL OUTLAY	-	-	665,000	-	80,000	-	80,000	(585,000)	(88%)
INTERFUND / BUDGETARY	(6,000,000)	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>(6,000,000)</b>	-	<b>665,000</b>	-	<b>80,000</b>	-	<b>80,000</b>	<b>(585,000)</b>	<b>(88%)</b>
<b>Net Cost</b>	<b>\$ (6,000,000)</b>	<b>\$ (367)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

**The recommended 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>5,170,942</b>	<b>5,170,134</b>	<b>4,915,573</b>	<b>4,774,701</b>	<b>4,774,701</b>	-	<b>4,774,701</b>	<b>(140,872)</b>	<b>(3%)</b>
<b>Expenses</b>									
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	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>23,455,831</b>	<b>4,780,590</b>	<b>4,915,573</b>	<b>4,774,701</b>	<b>4,774,701</b>	-	<b>4,774,701</b>	<b>(140,872)</b>	<b>(3%)</b>
<b>Net Cost</b>	<b>\$ 18,284,889</b>	<b>\$ (389,544)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>38,927,930</b>	<b>21,691,432</b>	<b>22,389,888</b>	<b>21,725,571</b>	<b>27,725,571</b>	<b>-</b>	<b>27,725,571</b>	<b>5,335,683</b>	<b>24%</b>
<b>Expenses</b>									
DEBT SERVICE	16,730,961	14,837,033	22,389,888	21,725,571	27,725,571	-	27,725,571	5,335,683	24%
<b>Total</b>	<b>16,730,961</b>	<b>14,837,033</b>	<b>22,389,888</b>	<b>21,725,571</b>	<b>27,725,571</b>	<b>-</b>	<b>27,725,571</b>	<b>5,335,683</b>	<b>24%</b>
<b>Net Cost</b>	<b>\$ (22,196,969)</b>	<b>\$ (6,854,399)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - ENTERPRISE	4,441,495	4,333,807	4,271,889	-	4,238,220	-	4,238,220	(33,669)	(1%)
<b>Total</b>	<b>4,441,495</b>	<b>4,333,807</b>	<b>4,271,889</b>	<b>-</b>	<b>4,238,220</b>	<b>-</b>	<b>4,238,220</b>	<b>(33,669)</b>	<b>(1%)</b>
<b>Expenses</b>									
DEBT SERVICE	4,437,494	(2,152,583)	4,271,889	-	4,238,220	-	4,238,220	(33,669)	(1%)
<b>Total</b>	<b>4,437,494</b>	<b>(2,152,583)</b>	<b>4,271,889</b>	<b>-</b>	<b>4,238,220</b>	<b>-</b>	<b>4,238,220</b>	<b>(33,669)</b>	<b>(1%)</b>
<b>Net Cost</b>	<b>\$ (4,001)</b>	<b>\$ (6,486,390)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - ENTERPRISE	151,450	146,650	136,375	-	124,875	-	124,875	(11,500)	(8%)
<b>Total</b>	<b>151,450</b>	<b>146,650</b>	<b>136,375</b>	<b>-</b>	<b>124,875</b>	<b>-</b>	<b>124,875</b>	<b>(11,500)</b>	<b>(8%)</b>
<b>Expenses</b>									
DEBT SERVICE	144,450	(155,992)	136,375	-	124,875	-	124,875	(11,500)	(8%)
<b>Total</b>	<b>144,450</b>	<b>(155,992)</b>	<b>136,375</b>	<b>-</b>	<b>124,875</b>	<b>-</b>	<b>124,875</b>	<b>(11,500)</b>	<b>(8%)</b>
<b>Net Cost</b>	<b>\$ (7,000)</b>	<b>\$ (302,642)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	570,910	547,247	650,000	-	655,000	-	655,000	5,000	1%
<b>Total</b>	<b>570,910</b>	<b>547,247</b>	<b>650,000</b>	<b>-</b>	<b>655,000</b>	<b>-</b>	<b>655,000</b>	<b>5,000</b>	<b>1%</b>
<b>Expenses</b>									
FIXED CHARGES	461,935	525,062	650,000	-	655,000	-	655,000	5,000	1%
<b>Total</b>	<b>461,935</b>	<b>525,062</b>	<b>650,000</b>	<b>-</b>	<b>655,000</b>	<b>-</b>	<b>655,000</b>	<b>5,000</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ (108,975)</b>	<b>\$ (22,185)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	186,445	170,340	251,784	-	276,351	-	276,351	24,567	10%
<b>Total</b>	<b>186,445</b>	<b>170,340</b>	<b>251,784</b>	<b>-</b>	<b>276,351</b>	<b>-</b>	<b>276,351</b>	<b>24,567</b>	<b>10%</b>
<b>Expenses</b>									
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	-	-%
<b>Total</b>	<b>195,365</b>	<b>212,642</b>	<b>251,784</b>	<b>89,797</b>	<b>276,351</b>	<b>-</b>	<b>276,351</b>	<b>24,567</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 8,920</b>	<b>\$ 42,302</b>	<b>\$ -</b>	<b>\$ 89,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-%
<b>Total</b>	<b>440,176</b>	<b>508,401</b>	<b>5,918,339</b>	<b>1,372,160</b>	<b>3,068,114</b>	<b>-</b>	<b>3,068,114</b>	<b>(2,850,225)</b>	<b>(48%)</b>
<b>Expenses</b>									
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%)
<b>Total</b>	<b>531,943</b>	<b>609,710</b>	<b>5,918,339</b>	<b>2,773,822</b>	<b>2,782,154</b>	<b>285,960</b>	<b>3,068,114</b>	<b>(2,850,225)</b>	<b>(48%)</b>
<b>Net Cost</b>	<b>\$ 91,767</b>	<b>\$ 101,309</b>	<b>\$ -</b>	<b>\$ 1,401,662</b>	<b>\$ (285,960)</b>	<b>\$ 285,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	368,200	394,873	400,000	-	400,000	-	400,000	-	-%
<b>Total</b>	<b>368,200</b>	<b>394,873</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
FIXED CHARGES	353,249	381,364	400,000	-	400,000	-	400,000	-	-%
<b>Total</b>	<b>353,249</b>	<b>381,364</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (14,951)</b>	<b>\$ (13,509)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-	1,965,890	-	-	-	-	(1,965,890)	(100%)
<b>Total</b>	<b>12,945,277</b>	<b>14,829,332</b>	<b>15,765,890</b>	<b>18,868,564</b>	<b>18,868,564</b>	<b>-</b>	<b>18,868,564</b>	<b>3,102,674</b>	<b>20%</b>
<b>Expenses</b>									
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	15,620,861	18,723,000	18,723,000	-	18,723,000	3,102,139	20%
<b>Total</b>	<b>12,466,349</b>	<b>13,649,292</b>	<b>15,765,890</b>	<b>18,868,564</b>	<b>18,868,564</b>	<b>-</b>	<b>18,868,564</b>	<b>3,102,674</b>	<b>20%</b>
<b>Net Cost</b>	<b>\$ (478,928)</b>	<b>\$ (1,180,040)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>2,516,876</b>	<b>3,639,725</b>	<b>4,323,980</b>	<b>4,221,070</b>	<b>4,221,070</b>	<b>-</b>	<b>4,221,070</b>	<b>(102,910)</b>	<b>(2%)</b>
<b>Expenses</b>									
SUPPLIES & MATERIALS	1,191	846	20,000	20,000	20,000	-	20,000	-	-%
CURRENT SERVICES	435,034	513,108	586,680	655,940	655,940	-	655,940	69,260	12%
FIXED CHARGES	1,046,865	1,850,607	2,234,600	2,286,230	2,286,230	-	2,286,230	51,630	2%
CAPITAL OUTLAY	-	-	320,000	-	-	-	-	(320,000)	(100%)
NON-CAPITALIZED ASSETS	445,352	469,468	1,162,700	1,102,900	1,258,900	-	1,258,900	96,200	8%
<b>Total</b>	<b>1,928,442</b>	<b>2,834,029</b>	<b>4,323,980</b>	<b>4,065,070</b>	<b>4,221,070</b>	<b>-</b>	<b>4,221,070</b>	<b>(102,910)</b>	<b>(2%)</b>
<b>Net Cost</b>	<b>\$ (588,434)</b>	<b>\$ (805,696)</b>	<b>\$ -</b>	<b>\$ (156,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	1,303,629	1,387,725	1,500,000	-	1,500,000	-	1,500,000	-	-%
ENTR CHARGES - RETURNED CHECK	75	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>1,303,704</b>	<b>1,387,725</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
FIXED CHARGES	1,006,285	1,469,102	1,500,000	-	1,500,000	-	1,500,000	-	-%
<b>Total</b>	<b>1,006,285</b>	<b>1,469,102</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (297,419)</b>	<b>\$ 81,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>2,088,653</b>	<b>1,962,405</b>	<b>2,112,435</b>	<b>-</b>	<b>2,865,985</b>	<b>-</b>	<b>2,865,985</b>	<b>753,550</b>	<b>36%</b>
<b>Expenses</b>									
FIXED CHARGES	1,455,955	1,675,886	2,112,435	-	2,865,985	-	2,865,985	753,550	36%
<b>Total</b>	<b>1,455,955</b>	<b>1,675,886</b>	<b>2,112,435</b>	<b>-</b>	<b>2,865,985</b>	<b>-</b>	<b>2,865,985</b>	<b>753,550</b>	<b>36%</b>
<b>Net Cost</b>	<b>\$ (632,698)</b>	<b>\$ (286,519)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

# 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	93,116	82,944	250,000	-	250,000	-	250,000	-	-%
<b>Total</b>	<b>93,116</b>	<b>82,944</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	49,732	-	250,000	-	250,000	-	250,000	-	-%
<b>Total</b>	<b>49,732</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (43,384)</b>	<b>\$ (82,944)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	543,552	602,119	850,000	-	850,000	-	850,000	-	-%
FUND BALANCE APPROPRIATED	-	-	25,000	-	25,000	-	25,000	-	-%
<b>Total</b>	<b>543,552</b>	<b>602,119</b>	<b>875,000</b>	<b>-</b>	<b>875,000</b>	<b>-</b>	<b>875,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
FIXED CHARGES	516,874	939,458	875,000	-	875,000	-	875,000	-	-%
<b>Total</b>	<b>516,874</b>	<b>939,458</b>	<b>875,000</b>	<b>-</b>	<b>875,000</b>	<b>-</b>	<b>875,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (26,678)</b>	<b>\$ 337,339</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - FEDERAL	4,847,917	5,458,945	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	1,182,787	863,246	-	-	-	-	-	-	-%
<b>Total</b>	<b>6,030,704</b>	<b>6,322,191</b>	-	-	-	-	-	-	-%
<b>Expenses</b>									
CAPITAL OUTLAY	1,571,309	-	-	-	-	-	-	-	-%
INTERFUND / BUDGETARY	3,276,608	7,542,804	-	-	-	-	-	-	-%
<b>Total</b>	<b>4,847,917</b>	<b>7,542,804</b>	-	-	-	-	-	-	-%
<b>Net Cost</b>	<b>\$ (1,182,787)</b>	<b>\$ 1,220,613</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
OTHER REVENUE	579,883	116,520	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	828,050	185,000	185,000	-	185,000	(643,050)	(78%)
<b>Total</b>	<b>579,883</b>	<b>116,520</b>	<b>828,050</b>	<b>185,000</b>	<b>185,000</b>	<b>-</b>	<b>185,000</b>	<b>(643,050)</b>	<b>(78%)</b>
<b>Expenses</b>									
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%)
<b>Total</b>	<b>240,229</b>	<b>301,176</b>	<b>828,050</b>	<b>185,000</b>	<b>185,000</b>	<b>-</b>	<b>185,000</b>	<b>(643,050)</b>	<b>(78%)</b>
<b>Net Cost</b>	<b>\$ (339,654)</b>	<b>\$ 184,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>76,180</b>	<b>124,184</b>	<b>250,166</b>	<b>102,200</b>	<b>102,200</b>	<b>-</b>	<b>102,200</b>	<b>(147,966)</b>	<b>(59%)</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	9,477	112,090	-	-	-	-	(112,090)	(100%)
FIXED CHARGES	114,749	-	138,076	102,200	102,200	-	102,200	(35,876)	(26%)
<b>Total</b>	<b>114,749</b>	<b>9,477</b>	<b>250,166</b>	<b>102,200</b>	<b>102,200</b>	<b>-</b>	<b>102,200</b>	<b>(147,966)</b>	<b>(59%)</b>
<b>Net Cost</b>	<b>\$ 38,569</b>	<b>\$ (114,707)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	96,901	92,321	100,000	-	10,000	-	10,000	(90,000)	(90%)
<b>Total</b>	<b>96,901</b>	<b>92,321</b>	<b>100,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>(90,000)</b>	<b>(90%)</b>
<b>Expenses</b>									
CURRENT SERVICES	93,915	91,601	100,000	-	10,000	-	10,000	(90,000)	(90%)
<b>Total</b>	<b>93,915</b>	<b>91,601</b>	<b>100,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>(90,000)</b>	<b>(90%)</b>
<b>Net Cost</b>	<b>\$ (2,986)</b>	<b>\$ (720)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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	-	-%
<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	-	<b>80,000</b>	-	<b>-%</b>
<b>Expenses</b>									
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%)
<b>Total</b>	<b>67,202</b>	<b>82,725</b>	<b>80,000</b>	<b>20,100</b>	<b>80,000</b>	-	<b>80,000</b>	-	<b>-%</b>
<b>Net Cost</b>	<b>\$ (7,798)</b>	<b>\$ 7,725</b>	<b>\$ -</b>	<b>\$ (59,900)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
911 CHARGES	457,539	-	387,326	528,045	528,045	-	528,045	140,719	36%
SERVICE CHARGES - INVEST EARNINGS	-	3,600	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	18,058	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	72,892	-	-	-	-	(72,892)	(100%)
<b>Total</b>	<b>475,597</b>	<b>3,600</b>	<b>460,218</b>	<b>528,045</b>	<b>528,045</b>	<b>-</b>	<b>528,045</b>	<b>67,827</b>	<b>15%</b>
<b>Expenses</b>									
SUPPLIES & MATERIALS	5,031	1,608	10,000	10,000	10,000	-	10,000	-	-%
CURRENT SERVICES	126,526	165,612	122,230	132,288	132,288	-	132,288	10,058	8%
FIXED CHARGES	238,181	734,590	197,988	305,757	305,757	-	305,757	107,769	54%
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%
<b>Total</b>	<b>371,617</b>	<b>1,226,549</b>	<b>460,218</b>	<b>528,045</b>	<b>528,045</b>	<b>-</b>	<b>528,045</b>	<b>67,827</b>	<b>15%</b>
<b>Net Cost</b>	<b>\$ (103,980)</b>	<b>\$ 1,222,949</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
OTHER REVENUE	119,500	282,525	350,000	-	300,000	-	300,000	(50,000)	(14%)
<b>Total</b>	<b>119,500</b>	<b>282,525</b>	<b>350,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>(50,000)</b>	<b>(14%)</b>
<b>Expenses</b>									
CURRENT SERVICES	119,500	282,510	350,000	-	300,000	-	300,000	(50,000)	(14%)
<b>Total</b>	<b>119,500</b>	<b>282,510</b>	<b>350,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>(50,000)</b>	<b>(14%)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ (15)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - FEDERAL	203	49,202	37,898	-	-	-	-	(37,898)	(100%)
<b>Total</b>	<b>203</b>	<b>49,202</b>	<b>37,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,898)</b>	<b>(100%)</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	49,150	37,500	-	-	-	-	(37,500)	(100%)
CURRENT SERVICES	203	132	398	-	-	-	-	(398)	(100%)
<b>Total</b>	<b>203</b>	<b>49,282</b>	<b>37,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,898)</b>	<b>(100%)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ 80</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - STATE	1,218,338	310,573	4,393,568	-	-	-	-	(4,393,568)	(100%)
<b>Total</b>	<b>1,218,338</b>	<b>310,573</b>	<b>4,393,568</b>	-	-	-	-	<b>(4,393,568)</b>	<b>(100%)</b>
<b>Expenses</b>									
FIXED CHARGES	1,218,338	150,273	87,868	-	-	-	-	(87,868)	(100%)
CAPITAL OUTLAY	-	160,300	4,305,700	-	-	-	-	(4,305,700)	(100%)
<b>Total</b>	<b>1,218,338</b>	<b>310,573</b>	<b>4,393,568</b>	-	-	-	-	<b>(4,393,568)</b>	<b>(100%)</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - OTHER	1,748,390	977,513	322,550	-	253,576	-	253,576	(68,974)	(21%)
SERVICE CHARGES - INVEST EARNINGS	83,340	121,558	-	-	-	-	-	-	-%
<b>Total</b>	<b>1,831,730</b>	<b>1,099,071</b>	<b>322,550</b>	<b>-</b>	<b>253,576</b>	<b>-</b>	<b>253,576</b>	<b>(68,974)</b>	<b>(21%)</b>
<b>Expenses</b>									
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	-	-%
<b>Total</b>	<b>21,529</b>	<b>76,309</b>	<b>322,550</b>	<b>-</b>	<b>253,576</b>	<b>-</b>	<b>253,576</b>	<b>(68,974)</b>	<b>(21%)</b>
<b>Net Cost</b>	<b>\$ (1,810,201)</b>	<b>\$ (1,022,762)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%
<b>Total</b>	<b>378,216</b>	<b>350,622</b>	<b>409,047</b>	<b>426,701</b>	<b>426,701</b>	<b>-</b>	<b>426,701</b>	<b>17,654</b>	<b>4%</b>
<b>Expenses</b>									
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%
<b>Total</b>	<b>534,434</b>	<b>742,575</b>	<b>409,047</b>	<b>426,701</b>	<b>426,701</b>	<b>-</b>	<b>426,701</b>	<b>17,654</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ 156,218</b>	<b>\$ 391,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	156,964	204,759	200,000	-	200,000	-	200,000	-	-%
<b>Total</b>	<b>156,964</b>	<b>204,759</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
CURRENT SERVICES	156,964	204,759	200,000	-	200,000	-	200,000	-	-%
<b>Total</b>	<b>156,964</b>	<b>204,759</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - INVEST EARNINGS	-	1,000,000	-	-	-	-	-	-	-%
TRANSFERS FROM GENERAL	751,523	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	951,523	-	800,000	-	800,000	(151,523)	(16%)
<b>Total</b>	<b>751,523</b>	<b>1,000,000</b>	<b>951,523</b>	<b>-</b>	<b>800,000</b>	<b>-</b>	<b>800,000</b>	<b>(151,523)</b>	<b>(16%)</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	368,691	1,176,764	951,523	-	800,000	-	800,000	(151,523)	(16%)
<b>Total</b>	<b>368,691</b>	<b>1,176,764</b>	<b>951,523</b>	<b>-</b>	<b>800,000</b>	<b>-</b>	<b>800,000</b>	<b>(151,523)</b>	<b>(16%)</b>
<b>Net Cost</b>	<b>\$ (382,832)</b>	<b>\$ 176,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
AD VALOREM TAXES - REAL	11,945,293	12,734,050	13,878,045	19,273,281	19,273,281	(323,204)	18,950,077	5,072,032	37%
AD VALOREM TAXES - MOTOR VEHICLE	1,539,561	1,822,126	1,775,248	2,029,240	2,029,240	(27,440)	2,001,800	226,552	13%
AVTAXES - REAL DELINQUENT	37,592	61,868	45,708	29,683	29,683	-	29,683	(16,025)	(35%)
NC SALES TAX SPECIAL DISTRICTS	3,735,259	4,098,338	3,778,674	4,274,716	4,274,716	-	4,274,716	496,042	13%
<b>Total</b>	<b>17,257,705</b>	<b>18,716,382</b>	<b>19,477,675</b>	<b>25,606,920</b>	<b>25,606,920</b>	<b>(350,644)</b>	<b>25,256,276</b>	<b>5,778,601</b>	<b>30%</b>
<b>Expenses</b>									
CONTRACTS & GRANTS	17,910,231	18,738,032	19,477,675	25,606,920	25,606,920	(350,644)	25,256,276	5,778,601	30%
<b>Total</b>	<b>17,910,231</b>	<b>18,738,032</b>	<b>19,477,675</b>	<b>25,606,920</b>	<b>25,606,920</b>	<b>(350,644)</b>	<b>25,256,276</b>	<b>5,778,601</b>	<b>30%</b>
<b>Net Cost</b>	<b>\$ 652,526</b>	<b>\$ 21,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

The County Manager recommends the requested decrease in tax rate for one fire department. The decreases is detailed in the table below and recommended decrease is in red.

The justifications for increases are as follows:

- > Dunn/Averasboro requested a -1.5-cent tax decrease, and the manager recommends a -1.5-cent tax decrease.

The Averasboro School District is recommended at the same rate as current, 2 cents, which results in \$576,103.

## 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	2,592,749	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	0.108	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	-
<b>Dunn/Averasboro</b>	<b>0.110</b>	<b>0.095</b>	<b>0.095</b>	<b>3,032,605</b>	<b>2,681,961</b>	<b>(350,644)</b>
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	-
<b>Total Fire Districts</b>				<b>25,030,817</b>	<b>24,680,173</b>	<b>(350,644)</b>
Averasboro School District	0.020	0.020	0.020	576,103	576,103	-

## Veterans Treatment Court Fund

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

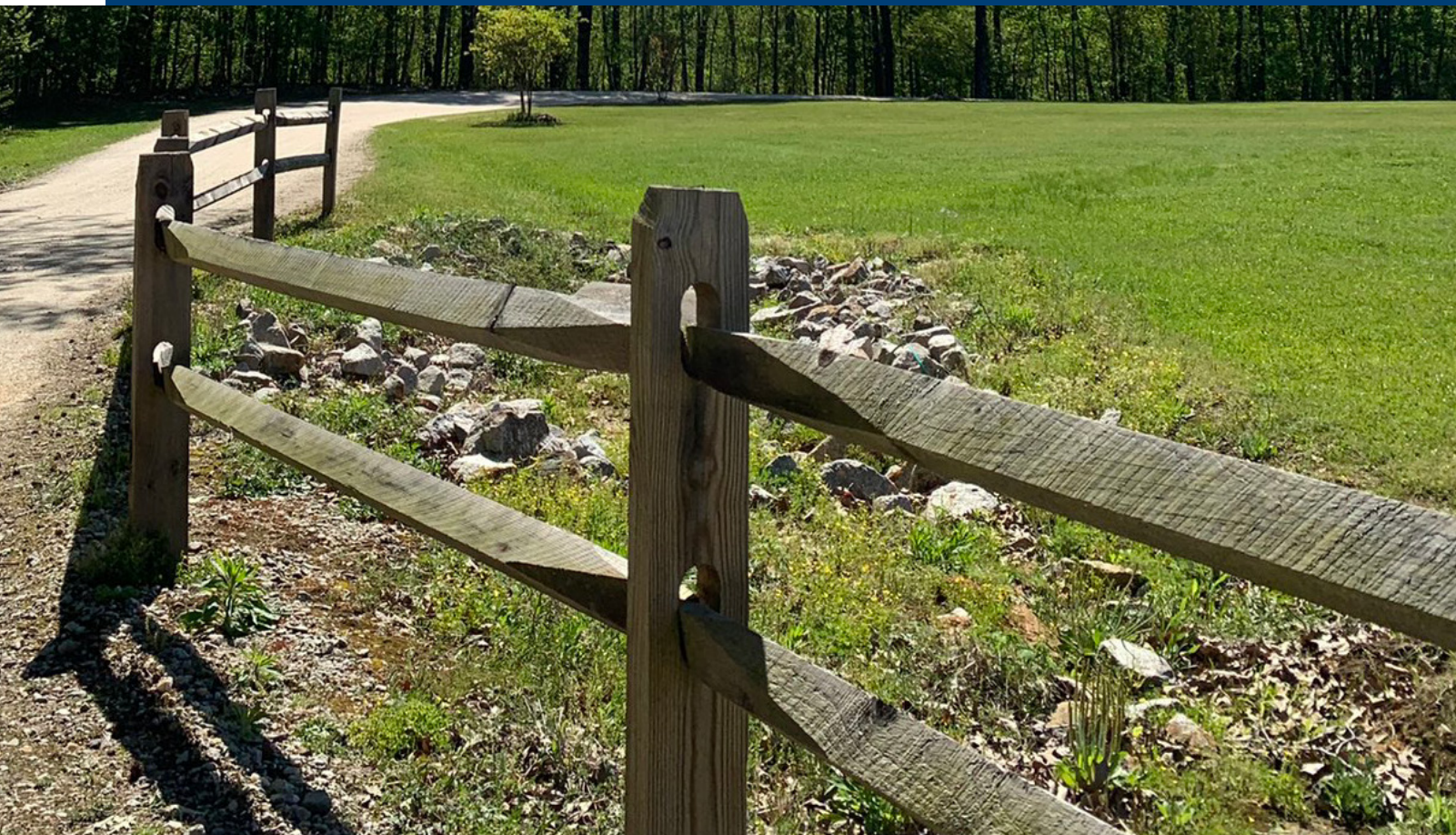
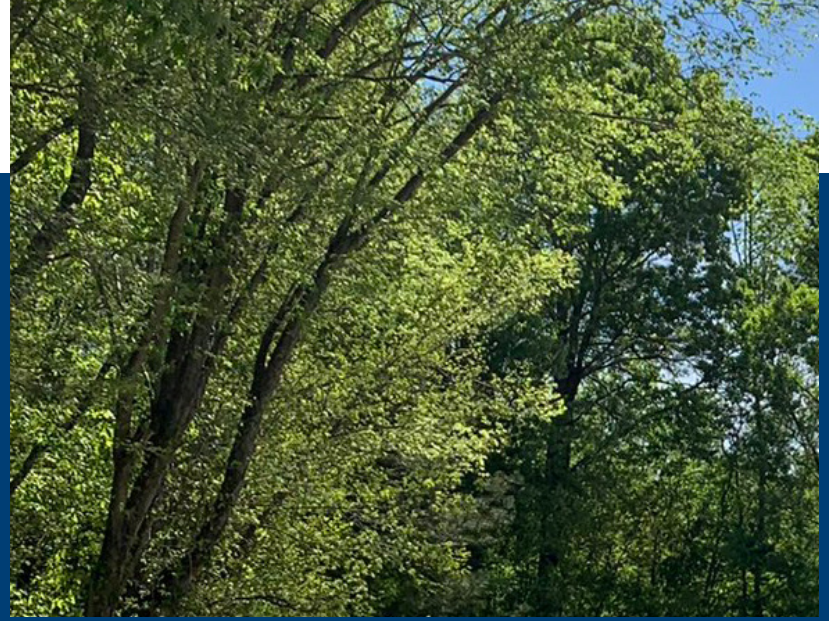
### Budget Summary

	FY 24 Actual	FY 25 Actual	FY 26 Revised	FY 27 Total Requested	FY 27 Recommended Cont	FY 27 Recommended Exp	FY 27 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
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%)
<b>Total</b>	<b>156,623</b>	<b>409,912</b>	<b>1,318,035</b>	<b>-</b>	<b>287,121</b>	<b>-</b>	<b>287,121</b>	<b>(1,030,914)</b>	<b>(78%)</b>
<b>Expenses</b>									
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	-	-	-	-	-	-	-%
<b>Total</b>	<b>359,985</b>	<b>477,164</b>	<b>1,348,045</b>	<b>-</b>	<b>287,121</b>	<b>-</b>	<b>287,121</b>	<b>(1,060,924)</b>	<b>(79%)</b>
<b>Net Cost</b>	<b>\$ 203,362</b>	<b>\$ 67,252</b>	<b>\$ 30,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (30,010)</b>	<b>(100%)</b>

### 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**

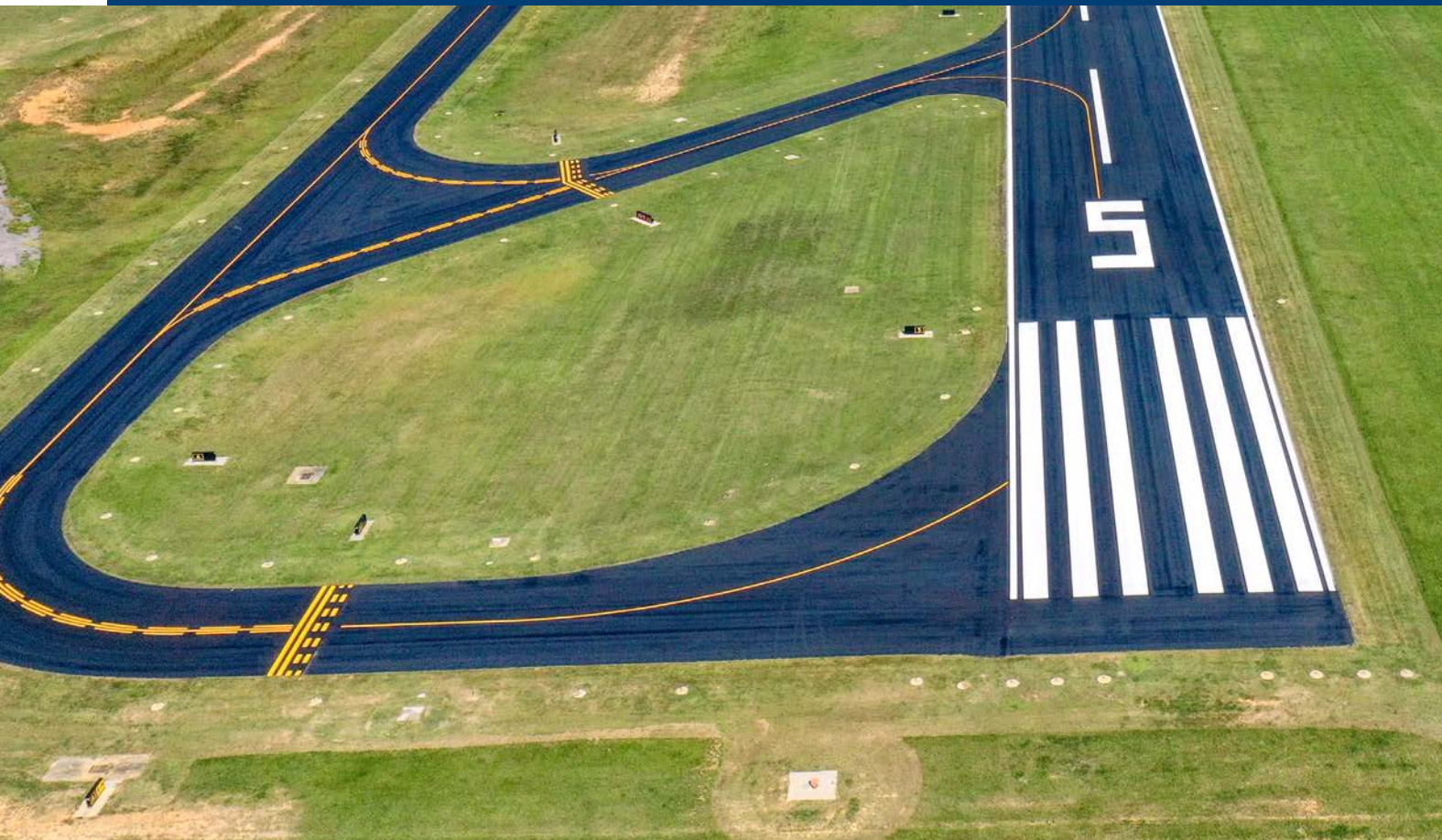
The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**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.



# Appendices







Appendix 1

# Harnett County Fiscal Year 2027 Recommended Fee Changes

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Animal Services - Shelter	Increase	Altered dog adoption fee	\$95.00	\$150.00	150	Increased cost for veterinary surgery services. Cover addition \$5.00 cost associated with software price increase.	\$22,500.00
Animal Services - Shelter	Increase	Altered cat adoption fee	\$55.00	\$85.00	300	Increased cost for veterinary surgery services. Cover addition \$5.00 cost associated with software price increase.	\$25,500.00
Animal Services - Shelter	Increase	Canine adoption fee	\$55.00	\$60.00	100	Cover additional \$5.00 cost associated with software increase	\$6,000.00
Animal Services - Shelter	Increase	Feline adoption fee	\$45.00	\$50.00	200	Cover additional \$5.00 cost associated with software increase	\$10,000.00
Animal Services - Shelter	Increase	Large livestock adoption fee	\$100.00	\$105.00	6	Cover additional \$5.00 cost associated with software increase	\$630.00
Animal Services - Shelter	Increase	Small livestock adoption fee	\$25.00	\$30.00	12	Cover additional \$5.00 cost associated with software increase	\$360.00
Animal Services - Shelter	Increase	Poultry/fowl adoption fee	\$5.00	\$10.00	25	Cover additional \$5.00 cost associated with software increase	\$250.00
Animal Services - Shelter	Increase	Animal pick-up (if animal is reclaimed)	\$30.00	\$50.00	85	Cover additional \$5.00 cost associated with software increase, and increase in animal intake medications	\$4,250.00
Animal Services - Shelter	Increase	Animal boarding per day (if animal is reclaimed)	\$20.00	\$30.00	85	Cover increased costs associated with animal feed, zoonotic disease preventative medications	\$2,550.00

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Animal Services - Shelter	Increase	Bite dog quarantine (if animal is picked-up)	\$230.00	\$360.00	20	Cover increased costs associated with animal feed, and state mandated daily animal health evaluations	\$7,200.00
Animal Services - Shelter	Increase	Bite dog quarantine (if animal is brought in)	\$200.00	\$310.00	11	Cover increased costs associated with animal feed, and state mandated daily animal health evaluations	\$3,410.00
Development Services	Increase	Site Plan, Neighborhood	\$250.00	\$300.00	per site plan	Staff has to process these reviews and consist of multiple reviews. We do not charge a re-review fee and fee has not changed in over 7 years.	\$8,700.00
Development Services	Increase	Site Plan, Community	\$400.00	\$450.00	per site plan	Staff has to process these reviews and consist of multiple reviews. We do not charge a re-review fee and fee has not changed in over 7 years.	\$2,500.00
Development Services	New	Stormwater and Erosion Control Inspection	\$0.00	\$100.00	per site plan	Development Services is contracting with four Civil Engineer Firms for on-call duties related to development submittals and related issues. Stormwater is becoming a larger and impactful issue that staff can't handle, thus additional contracted services are needed to ensure compliance.	\$1,500.00
Development Services - Building Inspections	Remove	Commercial Mechanical - Up to 2 commercial unit replacement (includes electrical)	\$90.00			Remove from fee schedule	

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Development Services - Building Inspections	Remove	Residential Mechanical - More than 2 commercial units (includes electrical)	\$110.00			Remove from fee schedule	
Development Services - Building Inspections	New	Commercial Unit Replacement (includes electrical)		\$110 for first unit / \$55 for each additional unit	per unit	Aligning fee structure with cost of labor	
Development Services - Building Inspections	New	Residential Unit Replacement (includes electrical)		\$110 for first unit / \$55 for each additional unit	per unit	Aligning fee structure with cost of labor	
Emergency Medical Services	Increase	BLS Non-Emergency	\$393.80	\$899.08		EMS MC 2026 Rate Analysis and Recommendations of an increase between 300% to 350% of Medicare Allowable rate. Proposed 325% increase of allowable rate of \$276.64 a \$505.28 increase of current rate.	
Emergency Medical Services	Increase	BLS Emergency	\$630.07	\$1,438.52		EMS MC 2026 Rate Analysis and Recommendations of an increase between 300% to 350% of Medicare Allowable rate. Proposed 325% increase of allowable rate of \$442.62 a \$808.45 increase of current rate.	

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Emergency Medical Services	Increase	ALS 1 Non-Emergency	\$472.55	\$1,078.90		EMS MC 2026 Rate Analysis and Recommendations of an increase between 300% to 350% of Medicare Allowable rate. Proposed 325% increase of allowable rate of \$331.97 a \$606.35 increase of current rate.	
Emergency Medical Services	Increase	ALS 1 Emergency	\$748.21	\$1,708.23		EMS MC 2026 Rate Analysis and Recommendations of an increase between 300% to 350% of Medicare Allowable rate. Proposed 325% increase of allowable rate of \$525.61 a \$960.02 increase of current rate.	
Emergency Medical Services	Increase	ALS 2 Emergency	\$1,082.94	\$2,472.44		EMS MC 2026 Rate Analysis and Recommendations of an increase between 300% to 350% of Medicare Allowable rate. Proposed 325% increase of allowable rate of \$760.75 a \$1389.50 increase of current rate.	
Emergency Medical Services	Increase	Loaded Patient Mileage	\$13.33	\$30.32		EMS MC 2026 Rate Analysis and Recommendations of an increase between 300% to 350% of Medicare Allowable rate. Proposed 325% increase of allowable rate of \$9.33 a \$16.99 increase of current rate.	

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Emergency Medical Services	Increase	Specialty Care	\$1,279.82	\$2,921.98		EMS MC 2026 Rate Analysis and Recommendations of an increase between 300% to 350% of Medicare Allowable rate. Proposed 325% increase of allowable rate of \$899.07 a \$1642.16 increase of current rate.	
Harnett Regional Jetport	Increase	Fuel – AVGAS - Self service	0.50 above county cost	0.55 above county cost	per gallon	Increase to keep within wholesale market movements, supplier contract terms.	\$4,917.00
Harnett Regional Jetport	Increase	Fuel – AVGAS - Full service	0.80 above county cost	0.85 above county cost	per gallon	Increase to keep within wholesale market movements, supplier contract terms.	\$50.00
Harnett Regional Jetport	Increase	Fuel - Jet A	1.55 above county cost	1.65 above county cost	per gallon	Increase to keep within wholesale market movements, supplier contract terms.	\$1,367.00
Harnett Regional Jetport	Increase	After hours call out service fee, per trip	\$100 - flat rate	\$100.00	per hour	An hourly structure more accurately reflects labor and time invested and is perceived as more equitable across customers. Also keeps us in line with operational standards across local area airports.	\$500.00
Health	Correction	Plan Review - Mobile Food Units & Push Carts	\$250.00	\$250.00		Established fee - adding to the Existing Fee & Rate Schedule	
Health	Correction	Temporary Food Event	\$75.00	\$75.00		Established fee - adding to the Existing Fee & Rate Schedule	

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Health	Correction	Limited Food Permit (Band/Athletic Concessions)	\$75.00	\$75.00		Established fee - adding to the Existing Fee & Rate Schedule	
Health	Correction	Well Water Analysis-Pesticide	\$100.00	\$100.00		Established fee - adding to the Existing Fee & Rate Schedule	
Health	Correction	Well Water Analysis-Petroleum	\$100.00	\$100.00		Established fee - adding to the Existing Fee & Rate Schedule	
Health	Increase	Fluad QIV 65+	\$130.25	\$130.25		Fee change approved in October 2025	
Health	Increase	Flucelvan QIV CHG	\$81.59	\$81.59		Fee change approved in October 2025	
Health	Increase	Fluzone QIV CHG	\$55.31	\$55.31		fee change approved in October 2025	
Health	Remove	Hepatitis B Vaccine (High Risk)				Remove from fee schedule	
Health	Increase	Shingrix (only patients 50-64)	\$221.00	\$280.00		Cost of vaccine has increased	
Health	Remove	Telehealth Originating Site Facility Fee				Remove from fee schedule; No longer provided at this site	
Health	Remove	Cholesterol Test				Remove from fee schedule	
Register of Deeds	Increase	Xerox copies	\$0.10	\$0.25	per page	Due to rising operational cost, including paper, printing supplies, equipment maintenance, and staff time, the current copy fees no longer fully offset the actual cost of providing these services	\$248.00

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Register of Deeds	Increase	Uncertified map copies	\$0.50	\$1.00	per page	The proposed adjustment will help ensure the Register of Deeds office can continue to provide high-quality, timely access to public records while maintaining fiscal responsibility. The updated fees remain reasonable and in line with the true cost of service and delivery.	\$438.00
Sheriff's Office	New	Civil Process Mail	\$0.00	\$3.00	per mailing	To cover the operating cost of envelopes and postage	
<b>Harnett Regional Water Fund</b>							
Harnett Regional Water	Correction	Deposits, Owner, Water approved	\$25.00	\$0.00		Fee schedule needs to reflect Water Sewer Ordinance	
Harnett Regional Water	Correction	Deposits, Owner, Sewer approved	\$25.00	\$0.00		Fee schedule needs to reflect Water Sewer Ordinance	



**Appendix 2**

# **Harnett Regional Water**

FY 2026-2027 Capital Improvement Plan

## 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

<u>Financial Period</u>	<u>Operating Revenues</u>
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											
	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Total Cost	Totals
Project Name	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	
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 Upgrade 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 Acquisition-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
<b>Totals</b>	<b>\$149,437,238</b>	<b>\$111,793,200</b>	<b>\$240,000,000</b>	<b>\$2,500,000</b>	<b>\$8,200,000</b>	<b>\$1,000,000</b>	<b>\$2,090,000</b>	<b>\$3,750,000</b>	<b>\$3,004,180</b>	<b>\$390,000</b>	<b>\$522,164,618</b>
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
<b>Totals</b>	<b>\$149,437,238</b>	<b>\$111,793,200</b>	<b>\$240,000,000</b>	<b>\$2,500,000</b>	<b>\$8,200,000</b>	<b>\$1,000,000</b>	<b>\$2,090,000</b>	<b>\$3,750,000</b>	<b>\$3,004,180</b>	<b>\$390,000</b>	<b>\$522,164,618</b>
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
<b>Actual New Debt</b>	<b>\$0</b>	<b>\$50,000,000</b>	<b>\$80,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,000,000</b>
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
<b>Attachment 1</b>											

Duly adopted this the \_\_\_\_\_ day of \_\_\_\_\_ 2026, upon motion made by Commissioner \_\_\_\_\_,  
seconded by Commissioner \_\_\_\_\_, and adopted by the following vote:

Ayes: \_\_\_\_\_ Noes: \_\_\_\_\_ Absent: \_\_\_\_\_

Board of Commissioners of the County of Harnett

By: \_\_\_\_\_

Eddie Jagers, 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

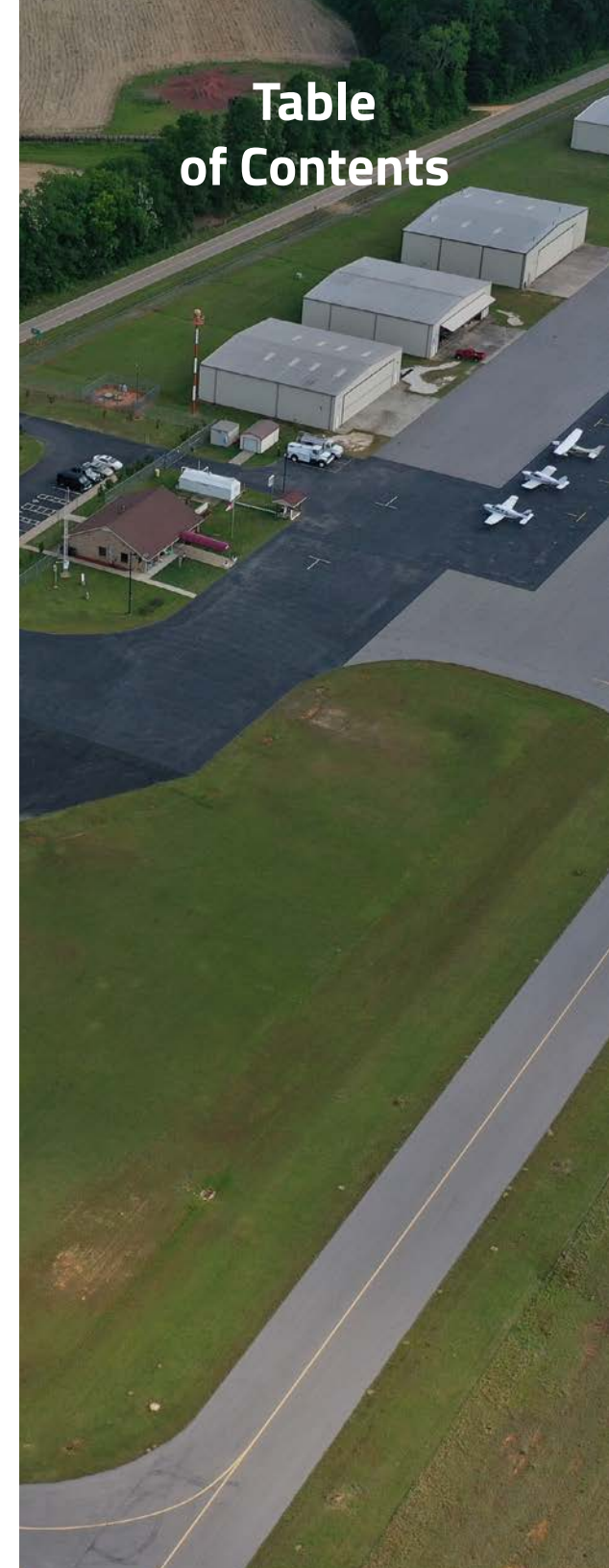


Appendix 3

# Harnett County Approved 2027 -2033 Capital Improvements Program

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## 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
<b>Current Projects</b>		
Flatwoods Middle School (1100 seats, land procured)	\$ 85,591,525	Included as a funded project
Lillington-Shawtown Elementary School Gym Addition	\$ 8,000,000	Included as a funded project
School Nutrition Freezer/Cooler Project	\$ 4,200,000	Included as a funded project
<b>Tier 1 Projects (1 - 2 years)</b>		
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
<b>Tier 2 Projects (3 to 4 years)</b>		
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
<b>Tier 3 Projects (5 to 6 years)</b>		
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
<b>Tier 4 Projects (Beyond 7 years)</b>		
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	
<b>Animal Services</b>											-
Animal Shelter Replacement	10,544,118	345,331	882,155	5,020,092	4,296,540	-	-	-	-	-	10,544,118
<b>Animal Services Total</b>	<b>10,544,118</b>	<b>345,331</b>	<b>882,155</b>	<b>5,020,092</b>	<b>4,296,540</b>	-	-	-	-	-	<b>10,544,118</b>
<b>Board of Elections</b>											-
Board of Elections Facility Replacement/Renovation	-	-	-	65,000	-	-	-	-	-	-	65,000
<b>Board of Elections Total</b>				<b>65,000</b>							<b>65,000</b>
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
<b>Central Carolina Community College (CCC) Total</b>	<b>3,739,001</b>	<b>799,000</b>	<b>589,000</b>	<b>2,237,081</b>	<b>589,000</b>	<b>589,000</b>	<b>589,000</b>	<b>2,080,920</b>	<b>200,000</b>	<b>200,000</b>	<b>7,873,001</b>
Agricultural Center Educational Kitchen	180,000	180,000	-	-	-	-	-	-	-	-	180,000
Farmers Market Phase 1	800,000	-	100,000	-	700,000	-	-	-	-	-	800,000
<b>Cooperative Extension Total</b>	<b>980,000</b>	<b>180,000</b>	<b>100,000</b>		<b>700,000</b>						<b>980,000</b>
Second Floor Upfit	1,200,000	1,088,414	-	-	-	-	-	-	-	-	1,088,414
<b>Department of Social Services (DSS) Total</b>	<b>1,200,000</b>	<b>1,088,414</b>									<b>1,088,414</b>
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
<b>Development Services Total</b>	<b>3,698,000</b>	<b>224,800</b>	<b>80,000</b>	<b>3,399,000</b>							<b>3,703,800</b>

## 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	
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
<b>Emergency Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,000</b>
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
<b>Facilities Maintenance Total</b>	<b>-</b>	<b>1,000,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5,000,000</b>
Fleet Maintenance Facility Improvement	775,000	-	775,000	-	-	-	-	-	-	-	775,000
<b>Fleet Maintenance Total</b>	<b>775,000</b>	<b>-</b>	<b>775,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>775,000</b>
<b>Harenett Area Rural Transit System (HARTS)</b>											
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
<b>Harenett Area Rural Transit System (HARTS) Total</b>	<b>-</b>	<b>121,381</b>	<b>250,339</b>	<b>334,249</b>	<b>125,000</b>	<b>266,821</b>	<b>270,738</b>	<b>274,672</b>	<b>125,000</b>	<b>282,556</b>	<b>2,050,756</b>

### 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	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
<b>Harnett County Schools Total</b>	<b>149,872,419</b>	<b>69,006,267</b>	<b>62,126,256</b>	<b>29,066,609</b>	<b>1,775,346</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>168,974,478</b>
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	325,000	7,505,591
Spout Springs VIPER Radio Tower	-	-	-	-	-	-	-	-	-	-	2,070,000	2,070,000
<b>Harnett County Sheriff Total</b>	<b>4,230,594</b>	<b>5,328,299</b>	<b>4,285,819</b>	<b>465,715</b>	<b>465,715</b>	<b>465,715</b>	<b>364,327</b>	<b>325,000</b>	<b>325,000</b>	<b>4,465,000</b>	<b>4,465,000</b>	<b>16,490,590</b>

## 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
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
<b>Harnett Regional Jetport (HRJ) Total</b>	<b>29,721,821</b>	<b>8,011,850</b>	<b>2,052,902</b>	<b>20,804,162</b>	-	-	-	-	-	-	<b>30,868,914</b>
<b>Information Technology</b>											
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
<b>Information Technology Total</b>	<b>8,365,379</b>	<b>6,918,059</b>	<b>716,695</b>	-	-	-	-	-	-	-	<b>7,634,754</b>

### 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		
<b>Parks &amp; Recreation</b>												
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	-	-	-	-	<b>298,236</b>	-	-	-	-	-	-	<b>298,236</b>
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	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	200,000	3,550,000
Patriots Park Development Phase 3	271,550	22,550	249,000	-	-	-	-	-	-	-	-	271,550
<b>Parks &amp; Recreation Total</b>	<b>5,199,493</b>	<b>2,766,856</b>	<b>1,863,560</b>	<b>3,068,321</b>	<b>1,634,236</b>	<b>575,000</b>	<b>300,000</b>	<b>300,000</b>	<b>778,305</b>	<b>7,995,000</b>	<b>19,281,278</b>	
<b>Public Library</b>												
Mobile Outreach Vehicle	315,605	-	283,220	32,385	-	-	-	-	-	-	-	315,605
Radio Frequency Identification (RFID) Installation in Branches	141,601	-	141,601	-	-	-	-	-	-	-	-	141,601
<b>Public Library Total</b>	<b>457,206</b>	<b>-</b>	<b>424,821</b>	<b>32,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>457,206</b>
<b>Grand Total</b>	<b>220,953,510</b>	<b>100,220,913</b>	<b>76,319,492</b>	<b>68,131,879</b>	<b>11,127,225</b>	<b>4,849,902</b>	<b>4,490,278</b>	<b>7,245,332</b>	<b>4,220,618</b>	<b>15,579,141</b>	<b>292,184,780</b>	

## 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	
<b>Solid Waste</b>	-	-	-	-	-	-	-	-	-	-	-
Northwest Convenience Center Relocation	2,128,281	151,594	1,976,687	-	-	-	-	-	-	-	2,128,281
<b>Solid Waste Total</b>	<b>2,128,281</b>	<b>151,594</b>	<b>1,976,687</b>	-	-	-	-	-	-	-	<b>2,128,281</b>
<b>Grand Total</b>	<b>2,128,281</b>	<b>151,594</b>	<b>1,976,687</b>	-	-	-	-	-	-	-	<b>2,128,281</b>

## 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		
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Animal Services</b>	-	-	-	-	-	-	-	-	-	-	-	-
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
<b>Animal Services Total</b>	<b>10,544,118</b>	<b>345,331</b>	<b>882,155</b>	<b>5,020,092</b>	<b>4,296,540</b>	-	-	-	-	-	-	<b>10,544,118</b>
<b>Board of Elections</b>	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	-	-	65,000	-	-	-	-	-	-	-	65,000
<b>Board of Elections Total</b>	-	-	-	<b>65,000</b>	-	-	-	-	-	-	-	<b>65,000</b>
<b>Central Carolina Community College (CCCC)</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	200,000	4,134,000
<b>Central Carolina Community College (CCCC) Total</b>	<b>3,739,001</b>	<b>799,000</b>	<b>589,000</b>	<b>2,237,081</b>	<b>589,000</b>	<b>589,000</b>	<b>589,000</b>	<b>2,080,920</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>7,873,001</b>
<b>Cooperative Extension</b>	-	-	-	-	-	-	-	-	-	-	-	-
Grants, Gifts, Etc.	930,000	130,000	100,000	-	700,000	-	-	-	-	-	-	930,000
Transfer from General Fund	50,000	50,000	-	-	-	-	-	-	-	-	-	50,000
<b>Cooperative Extension Total</b>	<b>980,000</b>	<b>180,000</b>	<b>100,000</b>	-	<b>700,000</b>	-	-	-	-	-	-	<b>980,000</b>
<b>Department of Social Services (DSS)</b>	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	1,200,000	1,088,414	-	-	-	-	-	-	-	-	-	1,088,414
<b>Department of Social Services (DSS) Total</b>	<b>1,200,000</b>	<b>1,088,414</b>	-	-	-	-	-	-	-	-	-	<b>1,088,414</b>
<b>Development Services</b>	-	-	-	-	-	-	-	-	-	-	-	-
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
<b>Development Services Total</b>	<b>3,698,000</b>	<b>224,800</b>	<b>80,000</b>	<b>3,399,000</b>	-	-	-	-	-	-	-	<b>3,703,800</b>
<b>Emergency Medical Services (EMS)</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	400,000	6,915,412
<b>Emergency Medical Services (EMS) Total</b>	<b>2,170,479</b>	<b>4,430,656</b>	<b>1,672,945</b>	<b>3,009,265</b>	<b>1,041,388</b>	<b>1,053,366</b>	<b>1,066,213</b>	<b>2,364,740</b>	<b>892,313</b>	<b>736,585</b>	-	<b>16,267,471</b>

## 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		
<b>Emergency Services</b>	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	-	-	130,000	-	-	-	-	-	-	-	130,000
<b>Emergency Services Total</b>	-	-	-	<b>130,000</b>	-	-	-	-	-	-	-	<b>130,000</b>
<b>Facilities Maintenance</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	1,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000
<b>Facilities Maintenance Total</b>	-	<b>1,000,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5,000,000</b>
<b>Fleet Maintenance</b>	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	775,000	-	775,000	-	-	-	-	-	-	-	-	775,000
<b>Fleet Maintenance Total</b>	<b>775,000</b>	-	<b>775,000</b>	-	-	-	-	-	-	-	-	<b>775,000</b>
<b>Harenett Area Rural Transit System (HARTS)</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	125,000	995,000
<b>Harenett Area Rural Transit System (HARTS) Total</b>	-	<b>121,381</b>	<b>250,339</b>	<b>334,249</b>	<b>125,000</b>	<b>266,821</b>	<b>270,738</b>	<b>274,672</b>	<b>125,000</b>	<b>282,556</b>	-	<b>2,050,756</b>
<b>Harenett County Schools</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	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
<b>Harenett County Schools Total</b>	<b>149,872,419</b>	<b>69,006,267</b>	<b>62,126,256</b>	<b>29,066,609</b>	<b>1,775,346</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>168,974,478</b>

## 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		
<b>Harnett County Sheriff</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	325,000	7,505,591
Transfer from Special Revenue	-	-	-	-	-	-	-	-	-	-	2,070,000	2,070,000
<b>Harnett County Sheriff Total</b>	<b>4,230,594</b>	<b>5,328,299</b>	<b>4,285,819</b>	<b>465,715</b>	<b>465,715</b>	<b>465,715</b>	<b>364,327</b>	<b>325,000</b>	<b>325,000</b>	<b>4,465,000</b>	<b>16,490,590</b>	
<b>Harnett Regional Jetport (HRJ)</b>	-	-	-	-	-	-	-	-	-	-	-	-
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
<b>Harnett Regional Jetport (HRJ) Total</b>	<b>29,721,821</b>	<b>8,011,850</b>	<b>2,052,902</b>	<b>20,804,162</b>	-	-	-	-	-	-	-	<b>30,868,914</b>
<b>Information Technology</b>	-	-	-	-	-	-	-	-	-	-	-	-
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
<b>Information Technology Total</b>	<b>8,365,379</b>	<b>6,918,059</b>	<b>716,695</b>	-	-	-	-	-	-	-	-	<b>7,634,754</b>
<b>Parks &amp; Recreation</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	300,000	4,815,000
<b>Parks &amp; Recreation Total</b>	<b>5,199,493</b>	<b>2,766,856</b>	<b>1,863,560</b>	<b>3,068,321</b>	<b>1,634,236</b>	<b>575,000</b>	<b>300,000</b>	<b>300,000</b>	<b>778,305</b>	<b>7,995,000</b>	<b>19,281,278</b>	

## 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		
<b>Public Library</b>	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	257,206	-	224,821	32,385	-	-	-	-	-	-	-	257,206
Grants, Gifts, Etc.	200,000	-	200,000	-	-	-	-	-	-	-	-	200,000
<b>Public Library Total</b>	<b>457,206</b>	-	<b>424,821</b>	<b>32,385</b>	-	-	-	-	-	-	-	<b>457,206</b>
<b>Grand Total</b>	<b>220,953,510</b>	<b>100,220,913</b>	<b>76,319,492</b>	<b>68,131,879</b>	<b>11,127,225</b>	<b>4,849,902</b>	<b>4,490,278</b>	<b>7,245,332</b>	<b>4,220,618</b>	<b>15,579,141</b>	<b>292,184,780</b>	

## 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	
<b>Solid Waste</b>	-	-	-	-	-	-	-	-	-	-	-
Interest	272,463	-	272,463	-	-	-	-	-	-	-	272,463
Solid Waste Capital Reserves	1,855,818	151,594	1,704,224	-	-	-	-	-	-	-	1,855,818
<b>Solid Waste Total</b>	<b>2,128,281</b>	<b>151,594</b>	<b>1,976,687</b>	-	-	-	-	-	-	-	<b>2,128,281</b>
<b>Grand Total</b>	<b>2,128,281</b>	<b>151,594</b>	<b>1,976,687</b>	-	-	-	-	-	-	-	<b>2,128,281</b>

## Operating Budget Effects

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		
<b>Animal Services</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	
<b>Animal Services Total</b>	-	-	-	-	<b>1,570,350</b>	<b>1,577,156</b>	<b>1,547,312</b>	<b>1,536,326</b>	<b>1,525,710</b>	<b>1,515,474</b>	<b>9,272,328</b>	
<b>Central Carolina Community College (CCCC)</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	
<b>Central Carolina Community College (CCCC) Total</b>	-	<b>589,000</b>	<b>589,000</b>	<b>589,000</b>	<b>589,000</b>	<b>589,000</b>	<b>589,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>4,134,000</b>	
<b>Emergency Medical Services (EMS)</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	
<b>Emergency Medical Services (EMS) Total</b>	-	<b>1,584,260</b>	<b>750,899</b>	<b>1,268,578</b>	<b>586,890</b>	<b>642,050</b>	<b>642,062</b>	<b>402,549</b>	<b>441,950</b>	<b>441,818</b>	<b>6,761,056</b>	
<b>Facilities Maintenance</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	
<b>Facilities Maintenance Total</b>	-	<b>1,000,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5,000,000</b>	
<b>Fleet Maintenance</b>	-	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	-	8,355	8,606	8,865	9,129	9,404	9,686	9,977	64,022	
<b>Fleet Maintenance Total</b>	-	-	-	<b>8,355</b>	<b>8,606</b>	<b>8,865</b>	<b>9,129</b>	<b>9,404</b>	<b>9,686</b>	<b>9,977</b>	<b>64,022</b>	
<b>Harett Area Rural Transit System (HARTS)</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	
<b>Harett Area Rural Transit System (HARTS) Total</b>	-	<b>2,859</b>	<b>130,851</b>	<b>131,174</b>	<b>131,503</b>	<b>131,839</b>	<b>132,183</b>	<b>132,537</b>	<b>132,921</b>	<b>133,259</b>	<b>1,059,126</b>	
<b>Harett County Schools</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	
<b>Harett County Schools Total</b>	-	<b>12,188,195</b>	<b>11,643,622</b>	<b>12,507,656</b>	<b>12,195,656</b>	<b>11,886,656</b>	<b>11,577,656</b>	<b>11,268,656</b>	<b>10,959,656</b>	<b>10,650,656</b>	<b>104,878,409</b>	

## Operating Budget Effects

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		
<b>Harnett County Sheriff</b>	-	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	-	-	(117,097)	(120,610)	(124,228)	(127,955)	(131,794)	(135,748)	(139,820)	(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	925,000	865,000	11,645,591
<b>Harnett County Sheriff Total</b>	-	<b>4,580,591</b>	<b>650,000</b>	<b>948,618</b>	<b>945,105</b>	<b>941,487</b>	<b>836,372</b>	<b>793,206</b>	<b>789,252</b>	<b>725,180</b>		<b>11,209,811</b>
<b>Harnett Regional Jetport (HRJ)</b>	-	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	-	7,500	7,665	7,835	8,010	8,190	8,376	8,567	8,567	56,143
Increased Revenue	-	-	-	928	956	985	1,014	1,045	1,076	1,108	1,108	7,112
<b>Harnett Regional Jetport (HRJ) Total</b>	-	-	-	<b>8,428</b>	<b>8,621</b>	<b>8,820</b>	<b>9,024</b>	<b>9,235</b>	<b>9,452</b>	<b>9,675</b>		<b>63,255</b>
<b>Information Technology</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	789,433	-	-	-	-	-	-	-	-	-	789,433
<b>Information Technology Total</b>	-	<b>789,433</b>	-	-	-	-	-	-	-	-	-	<b>789,433</b>
<b>Parks &amp; Recreation</b>	-	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	-	-	(1,600)	(4,600)	(6,100)	(7,600)	(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	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	300,000	4,815,000
<b>Parks &amp; Recreation Total</b>	-	<b>2,415,000</b>	<b>301,365</b>	<b>331,406</b>	<b>322,877</b>	<b>322,874</b>	<b>329,681</b>	<b>331,052</b>	<b>337,945</b>	<b>339,587</b>		<b>5,031,787</b>
<b>Public Library</b>	-	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	3,318	210,933	224,252	230,972	237,893	245,021	252,364	259,927	259,927	1,664,680
<b>Public Library Total</b>	-	-	<b>3,318</b>	<b>210,933</b>	<b>224,252</b>	<b>230,972</b>	<b>237,893</b>	<b>245,021</b>	<b>252,364</b>	<b>259,927</b>		<b>1,664,680</b>
<b>Grand Total</b>	-	<b>23,149,338</b>	<b>14,569,055</b>	<b>16,504,148</b>	<b>17,082,860</b>	<b>16,839,719</b>	<b>16,410,312</b>	<b>15,427,986</b>	<b>15,158,936</b>	<b>14,785,553</b>		<b>149,927,907</b>

## 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	
<b>Solid Waste</b>	-	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	2,500	(12,500)
<b>Solid Waste Total</b>	-	-	-	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>2,500</b>	<b>(12,500)</b>
<b>Grand Total</b>	-	-	-	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>2,500</b>	<b>(12,500)</b>





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