



Harnett  
COUNTY  
NORTH CAROLINA

# RECOMMENDED BUDGET

FOR FISCAL YEAR  
**2024-2025**





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

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**NORTH CAROLINA**

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# Introduction



# Board of Commissioners



**William Morris**  
Chairman  
District 2



**Brooks Matthews**  
Vice-Chairman  
District 3



**Barbara McKoy**  
District 1



**Lewis Weatherspoon**  
District 4



**Matthew Nicol**  
District 5

**County Manager**

Brent Trout

**Deputy County Manager**

Coley Price

**Assistant County Manager**

Michael Morrow

**Finance Officer**

Kimberly Honeycutt

**Budget Director**

Lisa McFadden

**Clerk to the Board of Commissioners**

Melissa Capps

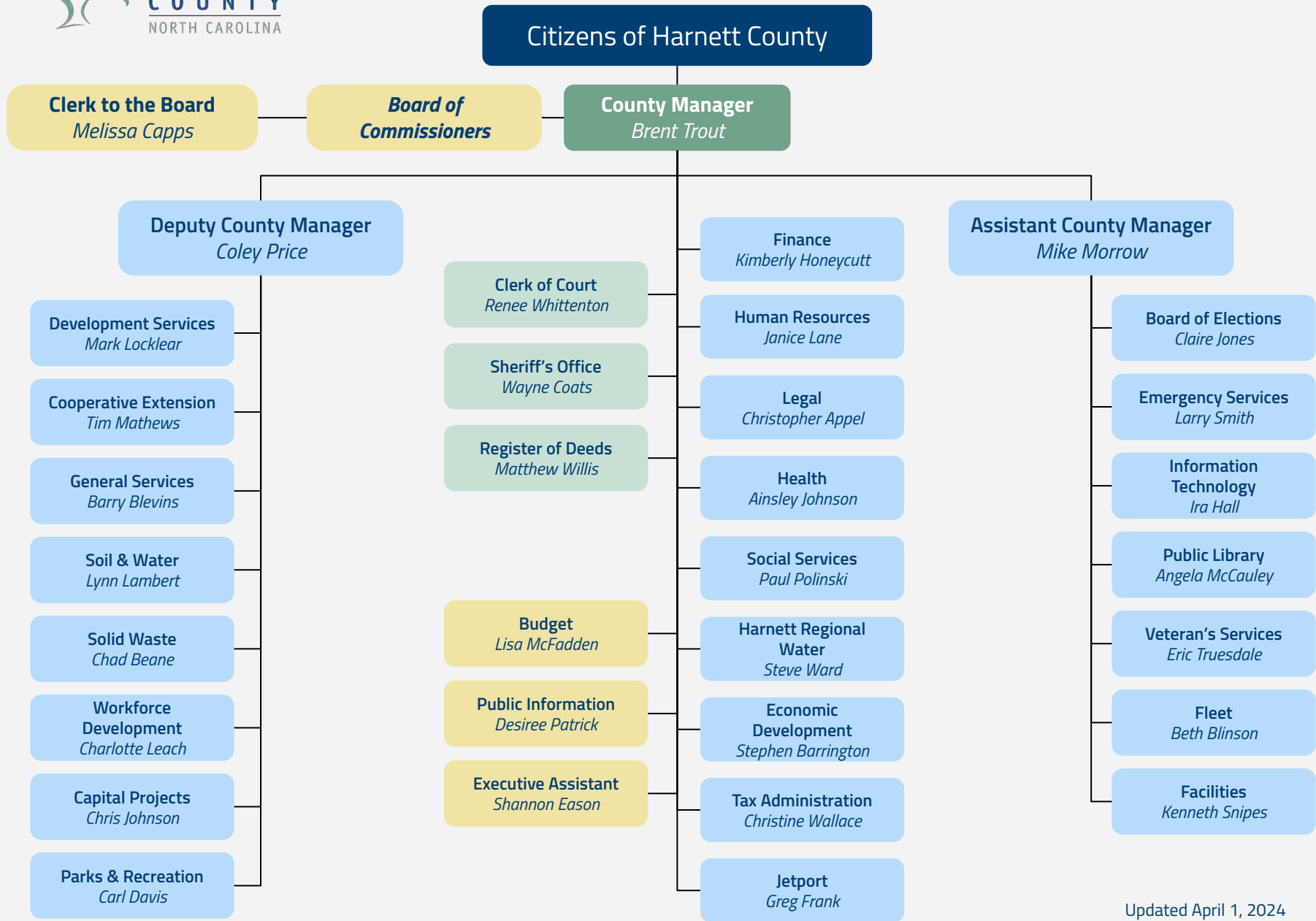
**County Leadership Team**

Board of Elections, Claire Jones  
Capital Projects, Chris Johnson  
Clerk of Courts, Renee Whittenton  
Community Relations, 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, Greg Frank  
Harnett Regional Water, Steve Ward  
Health Department, Ainsley Johnson

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



# Harnett County Organizational Structure



Updated April 1, 2024

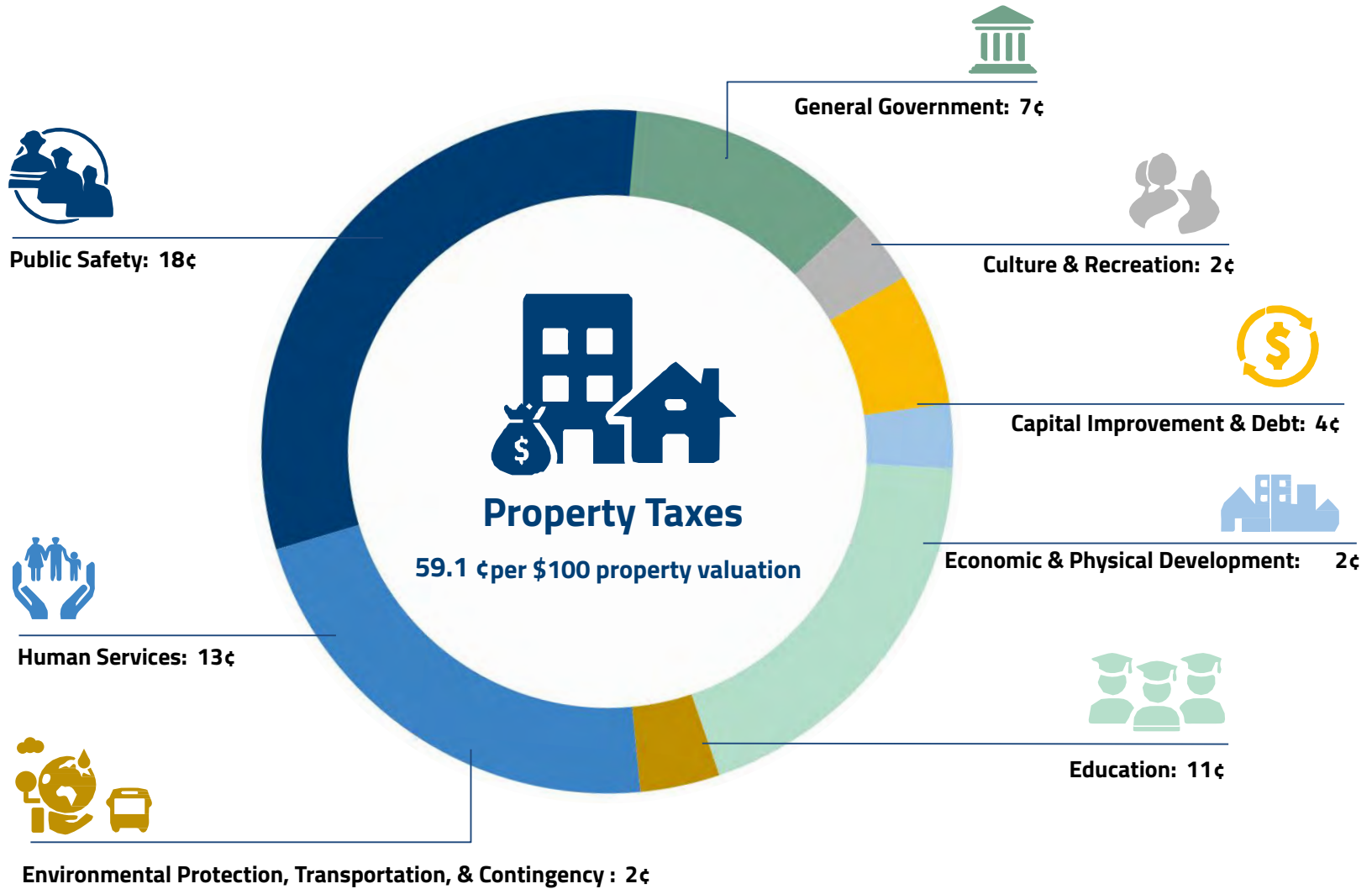




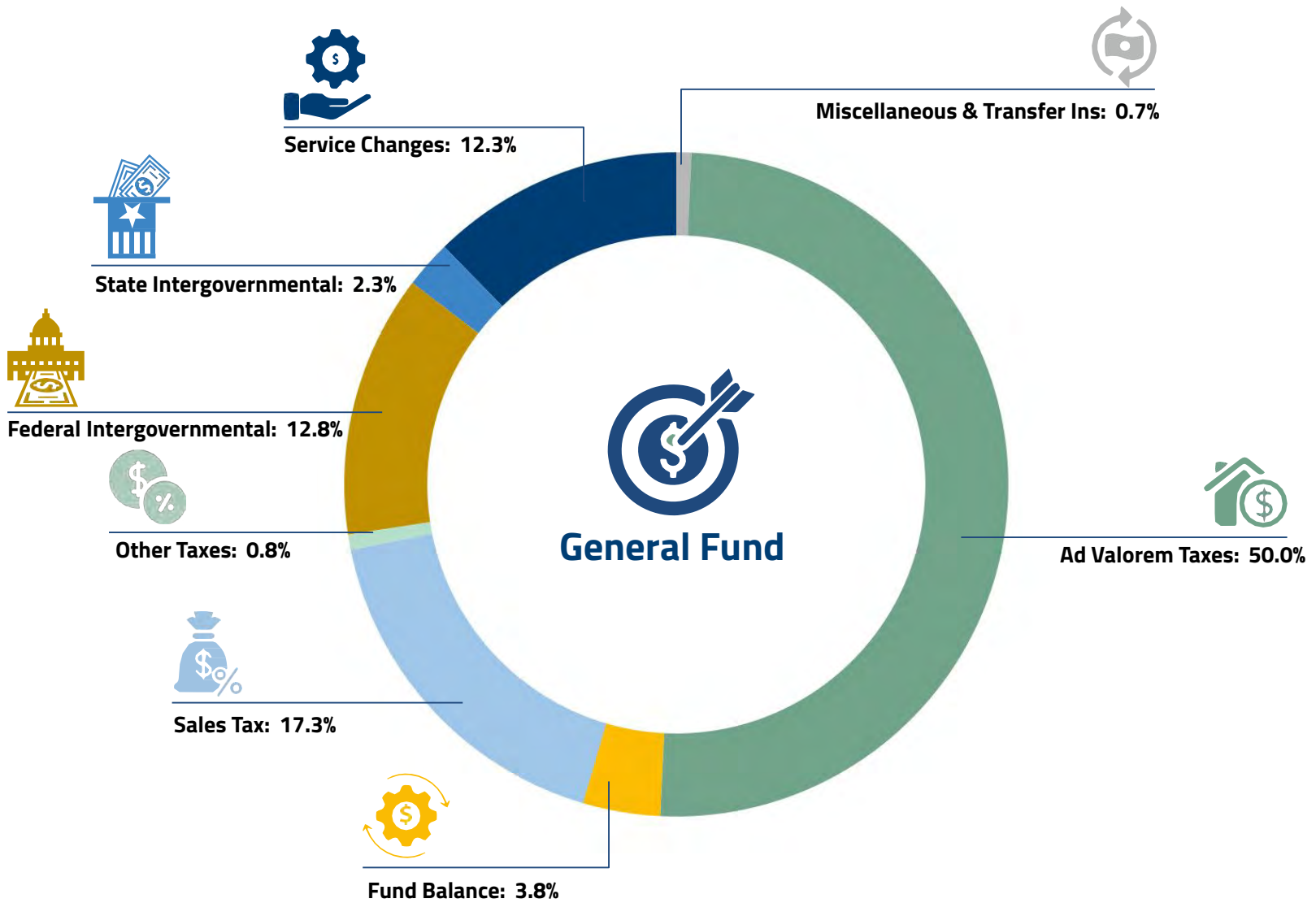
# Fiscal Year 2025: Budget at a Glance



# Your Tax Dollars at Work



## Revenue Sources







# Budget Message



DATE: May 1, 2024  
TO: Harnett County Board of Commissioners  
FROM: Brent Trout, County Manager  
SUBJECT: Budget Message for FY 2025

The work has been completed on the Harnett County FY 2025 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 \$496 million 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.

The current tax levy rate is \$0.591/\$100. The revenues in total compared to expenses for a continuation budget leaves a small deficit. In addition, the rapid growth in the County and the priorities of the Board requires us to find additional resources and propose the use of a portion of existing fund balance. In order to meet these needs, I am recommending the continuation of the current tax levy rate of \$0.591/\$100.

## Other Revenue Sources

In looking at revenue sources other than property tax, we see good news as well as they surpass our Fiscal Year 2024 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, however the sales tax growth is significantly less than last year.

Sales tax revenues continued to exceed our projections, but the growth is predicted to be at a more moderate rate during Fiscal Year 2025. 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 2023-2024 2.9% above Fiscal Year 2022-2023 levels. They also project a Fiscal Year 2024-2025 sales tax growth of 2.2% over Fiscal Year 2023-2024 levels.

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. With an increase in Medicaid costs and a decrease in sales tax collection, we are projecting \$2.1 million less in Medicaid Hold Harmless revenues.

### Table 1: General Fund Funding by Category

The variance column shows the difference between FY 2025 Recommended Budget and FY 2024 Revised Budget.

	FY 23 Actual	FY 24 Revised	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Human Services	28,853,658	38,406,247	37,760,738	156,835	37,917,573	(488,674)	(1%)
Public Safety	42,103,221	48,647,974	53,334,308	367,526	53,701,834	5,053,860	10%
Transportation	2,543,958	6,840,036	4,489,286	280,439	4,769,725	(2,070,311)	(30%)
Environmental Protection	440,337	515,709	527,100	-	527,100	11,391	2%
Economic & Physical Development	3,492,106	4,700,189	5,252,425	150,685	5,403,110	702,921	15%
General Government	16,599,615	19,306,115	19,614,952	262,147	19,877,099	570,984	3%
Education	27,679,321	29,939,884	30,119,584	2,687,486	32,807,070	2,867,186	10%
Culture & Recreation	4,210,927	5,647,069	6,158,866	94,769	6,253,635	606,566	11%
Contingency	-	721,814	1,285,000	-	1,285,000	563,186	78%
Transfers	27,336,394	13,345,286	11,000,000	-	11,000,000	(2,345,286)	(18%)
	<b>153,259,537</b>	<b>168,070,323</b>	<b>169,542,259</b>	<b>3,999,887</b>	<b>173,542,146</b>	<b>5,471,823</b>	<b>3%</b>

***The FY 2024 Original Budget amount for contingency was \$1,460,000. 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 2025 Recommended amount was compared with the original budget, the variance would be \$175,000 and the percent decrease would be 12%. 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 17% increase across the board for rescue agencies, allocating 10% for increased operational costs and a 7% increase to offset the loss of Medicaid Cost Settlement Funds. I am recommending increases in tax rates for two fire departments. The recommendation is detailed in the table below and recommended increases are in red..

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

District	FY 24 Rate	FY 25 Req Rate	FY 25 Rec Rate	Total Revenue FY 24 Rate Produces	Total Revenue FY 25 Rate Produces	Increase
Anderson Creek	0.110	0.110	0.110	2,001,170	2,001,170	-
<b>Angier</b>	<b>0.075</b>	<b>0.085</b>	<b>0.085</b>	<b>1,697,563</b>	<b>1,874,958</b>	<b>177,395</b>
Benhaven	0.120	0.120	0.120	1,641,776	1,641,776	-
Benson	0.120	0.120	0.120	134,253	134,253	-
Boone Trail	0.100	0.100	0.100	858,169	858,169	-
Buies Creek	0.100	0.100	0.100	873,904	873,904	-
Coats/Grove	0.110	0.110	0.110	955,768	955,768	-
Crains Creek	0.100	0.100	0.100	82,339	82,339	-
Cypress Pointe	0.095	0.095	0.095	75,029	75,029	-
Dunn	0.090	0.090	0.090	1,934,375	1,934,375	-
Erwin	0.095	0.095	0.095	453,406	453,406	-
Flatbranch	0.130	0.130	0.130	682,660	682,660	-
Flatwoods	0.120	0.120	0.120	154,631	154,631	-
Godwin	0.150	0.150	0.150	8,009	8,009	-
Northwest Harnett	0.080	0.080	0.080	1,428,811	1,428,811	-
Spout Springs	0.120	0.120	0.120	2,966,231	2,966,231	-
Summerville	0.100	0.100	0.100	1,168,410	1,168,410	-
<b>West Area</b>	<b>0.110</b>	<b>0.150</b>	<b>0.150</b>	<b>75,344</b>	<b>96,956</b>	<b>21,612</b>
West Johnston	0.070	0.070	0.070	27,047	27,047	-
<b>Total Fire Districts</b>				<b>17,218,895</b>	<b>17,417,902</b>	<b>199,007</b>
Averasboro School District	0.020	0.020	0.020	411,935	411,935	-

The justification for Fire District tax increases is as follows:

- > Angier/Black River requested a 1-cent increase to help fund a new fire station and a rescue pumper truck. I am recommending a 1-cent increase in their tax rate.
- > West Area requested a 4-cent increase to make the rate equal to what is charged in Cumberland County. I am recommending a 4-cent increase in their tax rate.

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

## Harnett County Schools

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



- > The school district will see an increase per student from \$1,321.51 to \$1,416.17 per student. The funding includes county and charter school students that the school must fund. The total amount of base funding increased by \$2,503,509.00 from \$28,301,509 to \$30,804,606. These additional funds will help increase local supplement pay for certified staff and salary increases for classified staff.
- > Provides funding for 2,048 charter school students (an increase of 519 over last year), which Harnett County Schools must share on a per-student basis.
- > Holds HCS harmless for the loss of lottery funds. At the request of the Board of Education, the County is foregoing proceeds from the lottery for the next two years due to a \$10 million grant that was obtained to help fund the construction of the new Northwest Harnett Elementary. Capital outlay spending, budgeted in the Board of Education Capital Reserve, remains at Fiscal Year 2024 levels, in spite of this loss of more than \$1 million in lottery funds. (School systems do not share capital outlay funds with charter schools).

## Compensation Study, Pay Recommendations and Organizational Excellence

The completion of a compensation study last year provided support for increases in salaries for all positions in the County. The Board of Commissioners authorized a substantial increase in pay for law enforcement and emergency medical personnel in FY 2024.

- > We have a current total of 51 full-time vacancies versus 101 vacancies last year, of which 32 of those positions are in our public safety departments. The increased compensation levels have had a positive impact on retention and recruitment.
- > The recommendation included in the budget is to provide a 3% COLA increase for all employees.
- > 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.
- > Increased employer contribution by 3% for health insurance premiums instead of passing an increase to employees.
- > Retirement contribution increased by 0.95% for law-enforcement officers and 0.70% for all other county employees.
- > There are 16 new positions recommended due to increased demand for services. Nine of these new positions are in Harnett Regional Water.
- > There are 12 reclassifications and two special salary adjustments recommended due to changes in duties and certifications received.
- > The budget provides a shift premium of \$10 per shift for certified training officers for the Emergency Communications Division of the Sheriff's Office.
- > The budget provides an additional \$12.50 per day for Election Workers.

## 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 for countywide in-person customer service training and supervisory training for new and future supervisors.
- > Provides funding for additional Parks and Recreation programs (instructor led classes, senior programming, athletic camps/clinics).

- > Provides funding for additional Public Library programs (children's programming).
- > Provides funding towards increasing teacher supplements.

## American Rescue Plan Funding Plan

- > Harnett County received \$26,411,744 in funding through the American Rescue Plan.
- > The Board of Commissioners have approved a plan to utilize most of the American Rescue Plan funding. The Board approved an updated list of projects that will utilize \$25,058,359 of the funding with \$1,353,385 to be determined at a later date.
- > The FY 2024-25 budget will allocate the use of an additional \$1,031,186 of those funds for one-time projects. The ARPA fund has generated over \$1 million in additional revenue from earned interest. The interest may be utilized in the same manner as the supplanted funds.
- > Staff has implemented some of the projects in FY 2023 and FY 2024 with a requirement to obligate all of the money by December 31, 2024 and spend all of the money by December 31, 2026.

## 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 to develop the strategic plan. Staff completed the Performance Management process to determine action plans for the key strategic actions. The process has continued in FY 2024 with phase four with the creation of business plans for each department to execute. The business plans are expected to be completed and approved by the County Manager by June 30, 2024, with implementation to occur throughout the FY 2025 budget year and into the future.

The County contracted with Cloudwyze to install a fixed wireless broadband system in the area north of the Cape Fear River. The first phase is complete and the second phase began in early 2024 with ARPA funding. The new system will provide a new and better option for access to broadband for many residents of Harnett County.

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 2024 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.

Over the past few years, we have continued improving our Capital Improvements Program (CIP) process, and the Board of Commissioners adopted the CIP in December 2024. The improved process and early adoption meant that we were able to focus our time this spring on the operating budget. In addition to the CIP funding, the influx of ARPA funds and state directed funding allows us to address several of our capital improvement projects sooner than anticipated, such as the fiber extension, VIPER radio replacement project, Jetport Terminal project and park improvement projects.

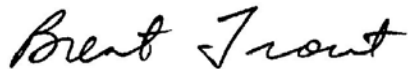
The budget that I am proposing provides the funding needed by the schools, community college, and the departments to continue to provide the quality service and support that the citizens of Harnett County expect. The proposed budget provides increases in order to operate our government and covers new expansion items related to keeping up with our growing County and operations. The tax levy rate will remain the same as last year in the proposed 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 2025 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 Budget Director, Lisa McFadden, for all the countless hours she has spent preparing this budget for your consideration.

We have a joint session planned with the Board of Education on May 14, 2024, to discuss their budget request. The presentation of budget details will be conducted on May 14, 2024, with a public hearing on the budget conducted on May 20, 2024. We will have the budget on as a discussion item on the May 28, 2024, meeting to address any concerns and answer any questions regarding the recommended budget. The final approval of the budget is scheduled for the June 3, 2024, meeting.

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

Respectfully,



Brent Trout  
County Manager  
Harnett County





# Budget Process



## Harnett County FY 2024-2025 Budget Calendar

Deadline	Actions
August 23, 2023	Capital Improvements Program (CIP) training for departments
August 23, 2023	Project Notification Form due to notify Manager of new projects or requests to move future to funded projects
September 29, 2023	Forms due from departments for CIP projects
November 20, 2023	Manager submits recommended CIP to the Board of Commissioners
November 28, 2023	Work session on the recommended CIP
December 4, 2023	Hold public input session on the recommended CIP
December 12, 2023	Work session on the recommended CIP (if needed)
December 18, 2023	Board adopts CIP for FY 2025-2031
January 23, 2024	Board of Commissioners Planning Retreat
February 6, 2024	Budget kickoff and forms distributed to departments and agencies
March 5, 2024	Budgets due from departments and agencies (except schools)
May 6, 2024	Manager submits recommended budget to Board of Commissioners and public
May 14, 2024	Board of Commissioners holds budget work session
May 14, 2024	Board of Commissioners and Board of Education Joint Session
May 15, 2024	Legal deadline for school budget submission
May 20, 2024	Budget public hearing on recommended budget
May 28, 2024	Board of Commissioners holds budget work session (if needed)
June 3, 2024	Board of Commissioners adopts budget for FY 2025-2031

# Budget Summary



# General Fund Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>								
TAXES - AD VALOREM	73,671,144	79,931,250	81,560,000	86,760,145	-	86,760,145	5,200,145	6%
TAXES - SALES	26,539,013	28,878,721	26,561,800	30,003,000	-	30,003,000	3,441,200	13%
TAXES - OTHER	1,565,634	1,540,100	1,164,000	1,300,000	-	1,300,000	136,000	12%
RESTRICTED REVENUE	18,321,662	23,813,928	23,771,116	21,907,031	278,221	22,185,252	(1,585,864)	(7%)
RESTRICTED REVENUE (MEDICAID)	5,550,493	6,619,121	6,100,000	4,000,000	-	4,000,000	(2,100,000)	(34%)
SERVICE CHARGES	15,963,541	18,019,566	17,849,557	21,356,985	12,200	21,369,185	3,519,628	20%
ENTERPRISE CHARGES	2,927	4,393	-	-	-	-	-	-%
FACILITY FEES	-	2,784	-	-	-	-	-	-%
MISCELLANEOUS INCOME	1,769,975	2,576,800	790,785	979,058	-	979,058	188,273	24%
INTERFUND / BUDGETARY	781,184	1,274,238	10,296,765	6,746,592	198,914	6,945,506	(3,351,259)	(33%)
<b>Total</b>	<b>\$ 144,165,573</b>	<b>\$ 162,660,901</b>	<b>\$ 168,094,023</b>	<b>\$ 173,052,811</b>	<b>\$ 489,335</b>	<b>\$ 173,542,146</b>	<b>\$ 5,448,123</b>	<b>3%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	60,284,769	66,296,035	80,479,545	86,010,842	564,339	86,575,181	6,095,636	8%
PROFESSIONAL SERVICES	1,188,910	1,773,607	3,484,488	1,360,094	7,287	1,367,381	(2,117,107)	(61%)
SUPPLIES & MATERIALS	3,741,833	4,342,796	5,857,206	5,381,846	28,518	5,410,364	(446,842)	(8%)
CURRENT SERVICES	3,995,047	5,366,653	6,541,280	8,107,941	84,525	8,192,466	1,651,186	25%
FIXED CHARGES	13,093,636	14,830,133	15,436,431	18,368,063	162,609	18,530,672	3,094,241	20%
CAPITAL OUTLAY	116,430	751,212	2,758,596	56,892	85,995	142,887	(2,615,709)	(95%)
CONTRACTS & GRANTS	33,970	4,250	16,895	5,000	-	5,000	(11,895)	(70%)
NON-CAPITALIZED ASSTES	531,139	766,008	1,955,203	1,530,887	379,128	1,910,015	(45,188)	(2%)
INTERFUND / BUDGETARY	11,690,000	27,336,394	14,067,100	12,285,000	-	12,285,000	(1,782,100)	(13%)
EDUCATION	27,035,724	27,679,321	29,939,884	30,119,584	2,687,486	32,807,070	2,867,186	10%
DSS PROGRAMS	4,495,401	3,882,751	7,217,756	6,245,246	-	6,245,246	(972,510)	(13%)
WIOA PROGRAM	-	-	60,939	65,864	-	65,864	4,925	8%
HEALTH	24,437	230,377	250,000	-	-	-	(250,000)	(100%)
TRANSPORTATION	-	-	5,000	5,000	-	5,000	-	-%
<b>Total</b>	<b>\$ 126,231,296</b>	<b>\$ 153,259,537</b>	<b>\$ 168,070,323</b>	<b>\$ 169,542,259</b>	<b>\$ 3,999,887</b>	<b>\$ 173,542,146</b>	<b>\$ 5,471,823</b>	<b>3%</b>



## General Fund Revenue

Revenue:	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended
AD VALOREM TAXES - REAL	63,111,356	70,135,710	72,625,000	77,052,232	-	77,052,232
AD VALOREM TAXES - MOTOR VEHICLE	9,798,177	9,096,775	8,310,000	9,202,913	-	9,202,913
AVTAXES - REAL DELINQUENT	378,751	334,152	325,000	180,000	-	180,000
AD VALOREM TAXES - PENALTIES	382,860	364,613	300,000	325,000	-	325,000
ARTICLE 39 SALES TAX	8,847,865	9,453,612	10,100,000	10,403,000	-	10,403,000
ARTICLE 40 SALES TAX	8,339,762	8,888,477	7,950,000	9,000,000	-	9,000,000
ARTICLE 42 SALES TAX	3,765,471	4,113,807	2,061,800	4,100,000	-	4,100,000
ARTICLE 44 SALES TAX	5,585,915	6,422,825	6,450,000	6,500,000	-	6,500,000
EXCISE TAX	1,565,634	1,540,100	1,164,000	1,300,000	-	1,300,000
RESTRICTED - FEDERAL	16,025,810	17,632,451	20,160,082	17,956,650	278,221	18,234,871
RESTRICTED - STATE	2,207,829	6,145,809	3,478,184	3,950,381	-	3,950,381
RESTRICTED - LOCAL	88,023	35,668	34,850	-	-	-
RESTRICTED - OTHER	-	-	98,000	-	-	-
MEDICAID HOLD HARMLESS	5,550,493	6,619,121	6,100,000	4,000,000	-	4,000,000
SERVICE CHARGES - DEPARTMENTAL	14,470,555	16,098,240	15,427,811	15,843,085	12,200	15,855,285
SERVICE CHARGES - INDIRECT COST	1,425,847	1,560,659	1,564,646	1,422,070	-	1,422,070
SERVICE CHARGES - CONCESSIONS	114,312	110,666	107,100	91,830	-	91,830
SERVICE CHARGES - INVEST EARNINGS	(47,173)	250,001	750,000	4,000,000	-	4,000,000
ENTR CHARGES - RETURNED CHECK	2,927	4,393	-	-	-	-
FACILITY FEES - ENERGY	-	2,784	-	-	-	-
SALE OF MATERIALS AND SCRAP	-	501	-	-	-	-
SALE OF ASSETS	59,138	123,685	-	-	-	-
CONTRIBUTIONS AND DONATIONS	19,267	535,399	308,651	29,750	-	29,750
INSURANCE SETTLEMENT	104,775	194,263	128,051	-	-	-
LEASE / RENT	119,627	150,184	59,500	71,250	-	71,250
OTHER REVENUE	1,467,168	1,572,768	294,583	878,058	-	878,058
TRANSFERS FROM - SPECIAL REVENUE	522,921	1,274,238	71,608	-	-	-
TRANSFERS FROM - CAPITAL PROJECT	97,925	-	2,500,000	-	-	-
TRANSFERS FROM - CAPITAL RESERVE	160,338	-	-	178,820	198,914	377,734
FUND BALANCE APPROPRIATED	-	-	7,725,157	6,567,772	-	6,567,772
<b>Total Revenue</b>	<b>\$ 144,165,573</b>	<b>\$ 162,660,901</b>	<b>\$ 168,094,023</b>	<b>\$ 173,052,811</b>	<b>\$ 489,335</b>	<b>\$ 173,542,146</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	34,656	110,467	157,241	157,241	157,241	-	157,241	-	-%
<b>Total</b>	<b>34,656</b>	<b>110,467</b>	<b>157,241</b>	<b>157,241</b>	<b>157,241</b>	-	<b>157,241</b>	-	-%
<b>Expenses</b>									
FIXED CHARGES	184,656	260,466	307,241	307,241	307,241	-	307,241	-	-%
<b>Total</b>	<b>184,656</b>	<b>260,466</b>	<b>307,241</b>	<b>307,241</b>	<b>307,241</b>	-	<b>307,241</b>	-	-%
<b>Net Cost</b>	<b>\$ 150,000</b>	<b>\$ 149,999</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 receives funding for arts programs and passes that funding to other agencies that provide the programs. The budget is reduced by this amount because the arts funding varies, and the County is not certain of the amount it will receive. Once the amount is known, a budget amendment will be done to add these funds and the offsetting allocations.

## Library – Main Branch

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	198,426	345,369	207,149	207,149	207,149	-	207,149	-	-%
SERVICE CHARGES	9,873	22,381	21,444	23,376	23,376	-	23,376	1,932	9%
ENTERPRISE CHARGES	-	7	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	403	1,477	-	-	-	-	-	-	-%
<b>Total</b>	<b>208,702</b>	<b>369,234</b>	<b>228,593</b>	<b>230,525</b>	<b>230,525</b>	<b>-</b>	<b>230,525</b>	<b>1,932</b>	<b>1%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,195,507	1,344,497	1,773,640	49,019	1,892,387	6,975	1,899,362	125,722	7%
PROFESSIONAL SERVICES	-	-	41,000	22,350	24,350	-	24,350	(16,650)	(41%)
SUPPLIES & MATERIALS	164,624	194,122	192,621	204,997	204,075	1,350	205,425	12,804	7%
CURRENT SERVICES	53,063	88,801	109,428	101,699	102,699	-	102,699	(6,729)	(6%)
FIXED CHARGES	79,355	91,285	110,797	227,683	228,513	-	228,513	117,716	106%
NON-CAPITALIZED ASSTES	37,832	17,649	9,166	6,100	6,100	-	6,100	(3,066)	(33%)
<b>Total</b>	<b>1,530,381</b>	<b>1,736,354</b>	<b>2,236,652</b>	<b>611,848</b>	<b>2,458,124</b>	<b>8,325</b>	<b>2,466,449</b>	<b>229,797</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 1,321,679</b>	<b>\$ 1,367,120</b>	<b>\$ 2,008,059</b>	<b>\$ 381,323</b>	<b>\$ 2,227,599</b>	<b>\$ 8,325</b>	<b>\$ 2,235,924</b>	<b>\$ 227,865</b>	<b>11%</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 the “1,000 Books Before Kindergarten” library program to increase early literacy skills and school readiness in children ages 0-5 in Harnett County. In FY 2025, the Library will participate in the nationwide literacy challenge, encouraging children and their parents to read 1000 books together before Kindergarten. Collaborative reading activities increase children’s pre-reading and literacy skills, exposing them to heightened language proficiency and an expanded vocabulary. Research has consistently demonstrated that children who experience reading at home exhibit better readiness for school, setting the stage for continued academic success throughout their educational trajectory.

Net Cost: \$1,350.

**Fund a one-grade reclassification to support the Library located at 455 McKinney Parkway, Lillington: Provide funding for a one-grade reclassification of the Library Director position from grade 33 to grade 34.** The Library Director position has grown with the addition of six branch libraries. Modifications of the position description have been made to better reflect the knowledge, abilities, and leadership skills required to provide oversight of a Library System.

Net Cost: \$6,975.

## Library – Angier Branch

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	-	1,880	-	-	-	-	-	-	-%
SERVICE CHARGES	-	392	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	167,094	85,417	-	-	-	-	(85,417)	(100%)
<b>Total</b>	-	<b>169,366</b>	<b>85,417</b>	-	-	-	-	<b>(85,417)</b>	<b>(100%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	169,505	222,446	33,922	234,831	-	234,831	12,385	6%
SUPPLIES & MATERIALS	-	30,235	41,044	43,349	43,349	-	43,349	2,305	6%
CURRENT SERVICES	-	7,141	6,056	11,526	11,826	-	11,826	5,770	95%
FIXED CHARGES	-	2,295	2,941	10,216	10,216	-	10,216	7,275	247%
NON-CAPTALIZED ASSTES	-	2,561	4,700	2,835	2,835	-	2,835	(1,865)	(40%)
<b>Total</b>	-	<b>211,737</b>	<b>277,187</b>	<b>101,848</b>	<b>303,057</b>	-	<b>303,057</b>	<b>25,870</b>	<b>9%</b>
<b>Net Cost</b>	\$ -	\$ 42,371	\$ 191,770	\$ 101,848	\$ 303,057	\$ -	\$ 303,057	\$ 111,287	58%

## Library - Benhaven Branch

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	-	-	150,774	9,562	153,749	-	153,749	2,975	2%
SUPPLIES & MATERIALS	-	-	12,720	37,092	37,092	-	37,092	24,372	192%
CURRENT SERVICES	-	-	19,443	20,748	20,748	-	20,748	1,305	7%
FIXED CHARGES	-	-	6,746	8,060	8,060	-	8,060	1,314	19%
NON-CAPITALIZED ASSTES	-	-	1,560	2,835	735	-	735	(825)	(53%)
<b>Total</b>	-	-	<b>191,243</b>	<b>78,297</b>	<b>220,384</b>	-	<b>220,384</b>	<b>29,141</b>	<b>15%</b>
<b>Net Cost</b>	\$ -	\$ -	\$ 191,243	\$ 78,297	\$ 220,384	\$ -	\$ 220,384	\$ 29,141	15%

## Library - Coats Branch

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	-	36,039	36,038	-	-	-	-	(36,038)	(100%)
<b>Total</b>	-	<b>36,039</b>	<b>36,038</b>	-	-	-	-	<b>(36,038)</b>	<b>(100%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	99,816	137,972	393	144,011	-	144,011	6,039	4%
SUPPLIES & MATERIALS	-	7,052	22,011	23,398	23,398	-	23,398	1,387	6%
CURRENT SERVICES	-	5,222	6,396	12,191	12,191	-	12,191	5,795	91%
FIXED CHARGES	-	2,394	3,258	6,660	6,660	-	6,660	3,402	104%
NON-CAPITALIZED ASSTES	-	8,139	2,415	2,388	2,388	-	2,388	(27)	(1%)
<b>Total</b>	-	<b>122,623</b>	<b>172,052</b>	<b>45,030</b>	<b>188,648</b>	-	<b>188,648</b>	<b>16,596</b>	<b>10%</b>
<b>Net Cost</b>	\$ -	\$ 86,584	\$ 136,014	\$ 45,030	\$ 188,648	\$ -	\$ 188,648	\$ 52,634	39%

### Expansion & Other Notes

**The recommended funding:**

- > Provides funding for renovations and new furniture. The funds are budgeted in the General Fund Capital Reserve (\$15,665).



## Library - Dunn Branch

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	-	1	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	185,908	92,937	-	-	-	-	(92,937)	(100%)
<b>Total</b>	-	<b>185,909</b>	<b>92,937</b>	-	-	-	-	<b>(92,937)</b>	<b>(100%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	194,643	269,377	563	267,117	-	267,117	(2,260)	(1%)
SUPPLIES & MATERIALS	-	31,097	53,198	58,348	58,348	-	58,348	5,150	10%
CURRENT SERVICES	-	6,374	10,970	15,262	15,562	-	15,562	4,592	42%
FIXED CHARGES	-	2,695	3,994	10,265	10,265	-	10,265	6,271	157%
NON-CAPITALIZED ASSTES	-	8,006	3,200	2,626	2,626	-	2,626	(574)	(18%)
<b>Total</b>	-	<b>242,815</b>	<b>340,739</b>	<b>87,064</b>	<b>353,918</b>	-	<b>353,918</b>	<b>13,179</b>	<b>4%</b>
<b>Net Cost</b>	\$ -	\$ 56,906	\$ 247,802	\$ 87,064	\$ 353,918	\$ -	\$ 353,918	\$ 106,116	43%

### Expansion & Other Notes

**The recommended funding:**

- > Provides funding for new furniture and shelving. The funds are budgeted in the General Fund Capital Reserve (\$24,799).

## Library - Erwin Branch

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	-	1	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	69,631	52,023	-	-	-	-	(52,023)	(100%)
<b>Total</b>	-	<b>69,632</b>	<b>52,023</b>	-	-	-	-	<b>(52,023)</b>	<b>(100%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	100,996	142,262	506	140,659	-	140,659	(1,603)	(1%)
SUPPLIES & MATERIALS	-	20,180	22,151	23,398	23,398	-	23,398	1,247	6%
CURRENT SERVICES	-	6,713	10,281	14,670	14,670	-	14,670	4,389	43%
FIXED CHARGES	-	2,438	2,858	8,360	8,360	-	8,360	5,502	193%
NON-CAPTALIZED ASSTES	-	2,418	2,275	2,389	2,389	-	2,389	114	5%
<b>Total</b>	-	<b>132,745</b>	<b>179,827</b>	<b>49,323</b>	<b>189,476</b>	-	<b>189,476</b>	<b>9,649</b>	<b>5%</b>
<b>Net Cost</b>	\$ -	\$ 63,113	\$ 127,804	\$ 49,323	\$ 189,476	\$ -	\$ 189,476	\$ 61,672	48%

### Expansion & Other Notes

**The recommended funding:**

- > Provides funding for new furniture. The funds are budgeted in the General Fund Capital Reserve (\$9,958).

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	166	-	-	-	-	-	-	-	-%
SERVICE CHARGES	51,800	50,049	87,830	80,310	80,310	12,200	92,510	4,680	5%
MISCELLANEOUS INCOME	23,188	23,983	19,670	28,720	28,270	-	28,270	8,600	44%
<b>Total</b>	<b>75,154</b>	<b>74,032</b>	<b>107,500</b>	<b>109,030</b>	<b>108,580</b>	<b>12,200</b>	<b>120,780</b>	<b>13,280</b>	<b>12%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	830,998	900,734	1,217,725	172,120	1,249,261	-	1,249,261	31,536	3%
PROFESSIONAL SERVICES	3,733	5,944	9,325	11,460	11,460	7,000	18,460	9,135	98%
SUPPLIES & MATERIALS	101,250	112,823	132,517	142,058	142,358	7,580	149,938	17,421	13%
CURRENT SERVICES	69,850	69,444	98,328	114,857	115,927	8,535	124,462	26,134	27%
FIXED CHARGES	372,739	372,752	398,986	484,357	582,692	58,334	641,026	242,040	61%
CAPITAL OUTLAY	-	263	-	-	-	4,995	4,995	4,995	-%
NON-CAPTALIZED ASSTES	23,576	42,227	85,247	36,320	36,320	-	36,320	(48,927)	(57%)
<b>Total</b>	<b>1,402,146</b>	<b>1,504,187</b>	<b>1,942,128</b>	<b>961,172</b>	<b>2,138,018</b>	<b>86,444</b>	<b>2,224,462</b>	<b>282,334</b>	<b>15%</b>
<b>Net Cost</b>	<b>\$ 1,326,992</b>	<b>\$ 1,430,155</b>	<b>\$ 1,834,628</b>	<b>\$ 852,142</b>	<b>\$ 2,029,438</b>	<b>\$ 74,244</b>	<b>\$ 2,103,682</b>	<b>\$ 269,054</b>	<b>15%</b>

## Expansion & Other Notes

**Fund operating costs for a replacement vehicle at Parks and Recreation located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for a replacement vehicle with Parks and Recreation. The department requests to replace a Dodge Ram 1500 truck due to the vehicle's lack of capacity to haul the County's landscape trailer with loaded equipment. The new truck will have more engine power and towing capacity. The requested truck will also be comparable to the other vehicles within the department, which allows for the crews' vehicles to be interchangeable and flexible with their job tasks. The new vehicle will be part of the Fleet Renewal program.

Net Cost: \$10,124.

**Fund operating costs for a Basketball Camp to support Parks and Recreation located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for a youth Basketball Camp to be held at Benhaven Community Center in place of one of the planned Summer Camp programs. The program would be offered to ages 8-14 at a rate of \$300 for the weeklong camp. An instructor will be hired to teach the campers for four hours each day. The camp will be a full day with non-instructional time being administered by Community Center staff. This program will generate revenue with 15 campers.

Net Cost: \$-900.

**Fund operating costs for Pickleball Clinics to support Parks and Recreation located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for Pickleball Clinics to be held at Neills Creek Park. The department recently installed pickleball lines on the tennis courts at Neills Creek Park after many inquiries and requests for courts in Harnett County. There are also pickleball lines on the tennis courts at Barbecue Creek Park. The department will partner with a local pickleball organization to offer instructional classes. These classes will be at Neills Creek Park and be offered at different times to allow a diverse group of people the ability to participate. This program will generate revenue.

Net Cost: \$-480.

**Fund operating costs for an Adult Basketball League to support Parks and Recreation located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for an adult basketball league to be held at Benhaven Community Center and Gym. This program is intended for ages 18+ and was requested by the participants of the Open Gym programs at Benhaven and Boone Trail, as well as the surrounding communities. Current adult athletic programming opportunities in the County are limited to Dunn, Coats and the church softball program at Neills Creek Park.

Net Cost: \$390.

**Fund operating costs for Watercolor Painting Classes to support Parks and Recreation located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for two watercolor painting classes. The department will partner with a local artist to provide watercolor painting classes. Two programs will be offered during different times of the year. This program will be an element of the Arts in Parks programming. This program will generate revenue.

Net Cost: \$-145.

**Fund operating costs for Senior Citizens' Canvas Painting Classes to support Parks and Recreation located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for two senior citizens' canvas painting classes at Boone Trail Community Center. The department will partner with a local artist to provide canvas painting classes. Two programs will be offered during different times of the year. This program will generate revenue.

Net Cost: \$-240.

**Fund operating costs for logo development to support Parks and Recreation located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for park logo development. A graphic designer will be hired to create logos for each park to provide a cohesive look with unique

identifiers. The citizens of Harnett County have a difficult time identifying Harnett County Parks from the municipal parks. The new logos will give the parks a greater brand identity, memorability, and uniqueness. The logos will be used for website, marketing materials, social media, and eventually replacement of park signage to incorporate the logos.

Net Cost: \$7,000.

**Fund operating costs for brown mulch to support Parks and Recreation-Ground Maintenance Division located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for brown mulch replacement throughout the entire Government Complex, which includes the Courthouse, Resource Center and Library, Health Department, and Department of Social Services.

Net Cost: \$3,000.

**Fund operating costs for a skid pumper unit to support Parks and Recreation-Ground Maintenance Division located at 455 McKinney Parkway, Lillington:** Provide funding for operating expenses for a skid pumper unit to be utilized for prescribed burning. The requested equipment is needed for staff to perform the burns. Prescribed fires offer many benefits including reducing the fuel to lessen the chance of a wildfire, promoting plant diversity, creating wildlife habitats, and controlling insects and diseases.

Net Cost: \$4,995.

**Capital Improvements Program Funding:** The FY 2025 budget includes \$500 in funding for operating costs of projects approved in the 2025-2031 CIP, including:

- > Bike Trail Maintenance at Anderson Creek Park: \$500

**The recommended funding also includes:**

- > Provides an allocation of funds to the Boys and Girls Club. A discussion occurred with representatives of the Boys and Girls Club regarding the need for funding in order to continue their after school program at the old Lillington-Shawtown school facility. The program currently serves approximately 80 children on a daily basis. The Boys and Girls Club is seeking funding in the amount of \$100,000 for their program to continue running. If the funding is not provided, the Club may be required to close leaving the children without a place to go after school. The Boys and Girls Club is scheduled to receive \$50,000 from the money appropriated by the Legislature for Harnett County. The recommended expansion budget request for the Boys and Girls Club is to provide \$50,000 in funding to assist them in running the after school program at the old Lillington Shawtown school (\$50,000).
- > Provides funding for a new utility vehicle. The funds are budgeted in the General Fund Capital Reserve (\$13,870)





# 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	7,787	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>7,787</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	-	75	75	75	-	75	-	-%
PROFESSIONAL SERVICES	-	-	10,000	10,000	10,000	-	10,000	-	-%
SUPPLIES & MATERIALS	58	49	75	100	100	-	100	25	33%
CURRENT SERVICES	25	30	459	665	665	-	665	206	45%
FIXED CHARGES	-	100	100	100	100	-	100	-	-%
<b>Total</b>	<b>83</b>	<b>179</b>	<b>10,709</b>	<b>10,940</b>	<b>10,940</b>	<b>-</b>	<b>10,940</b>	<b>231</b>	<b>2%</b>
<b>Net Cost</b>	<b>\$ (7,704)</b>	<b>\$ 179</b>	<b>\$ 10,709</b>	<b>\$ 10,940</b>	<b>\$ 10,940</b>	<b>\$ -</b>	<b>\$ 10,940</b>	<b>\$ 231</b>	<b>2%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	50	3	-	54,101	-	-	-	-	-%
<b>Total</b>	<b>50</b>	<b>3</b>	<b>-</b>	<b>54,101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	407,925	390,535	403,697	349,029	450,705	71,396	522,101	118,404	29%
SUPPLIES & MATERIALS	2,708	2,363	4,210	4,760	5,510	-	5,510	1,300	31%
CURRENT SERVICES	2,159	2,843	4,400	4,310	4,310	-	4,310	(90)	(2%)
FIXED CHARGES	6,153	6,691	7,265	8,245	12,242	-	12,242	4,977	69%
<b>Total</b>	<b>418,945</b>	<b>402,432</b>	<b>419,572</b>	<b>366,344</b>	<b>472,767</b>	<b>71,396</b>	<b>544,163</b>	<b>124,591</b>	<b>30%</b>
<b>Net Cost</b>	<b>\$ 418,895</b>	<b>\$ 402,429</b>	<b>\$ 419,572</b>	<b>\$ 312,243</b>	<b>\$ 472,767</b>	<b>\$ 71,396</b>	<b>\$ 544,163</b>	<b>\$ 124,591</b>	<b>30%</b>

### Expansion & Other Notes

**Fund a full-time employee and operating costs to support Cooperative Extension located at 126 Alexander Drive, Lillington:** Provide funding for a full-time Agriculture Agent-Field Crops position, and operating expenses, such as a computer. Adding an additional agent will allow Cooperative Extension to accomplish the mission of extending research-based knowledge to the farmers of Harnett County. Creating an additional agent position will help more of our existing farmers adapt and survive by helping them diversify into new higher-value crops and by also helping them to expand value-added farm opportunities.

Net Cost: \$71,396.

# Cooperative Extension – Special Programs

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	62,455	76,013	78,788	55,146	27,423	-	27,423	(51,365)	(65%)
SERVICE CHARGES	12,581	17,621	35,000	35,000	35,000	-	35,000	-	-%
MISCELLANEOUS INCOME	1	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>75,037</b>	<b>93,634</b>	<b>113,788</b>	<b>90,146</b>	<b>62,423</b>	<b>-</b>	<b>62,423</b>	<b>(51,365)</b>	<b>(45%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	81,946	71,021	79,081	53,769	22,509	-	22,509	(56,572)	(72%)
SUPPLIES & MATERIALS	15,224	14,294	37,167	37,167	36,717	-	36,717	(450)	(1%)
CURRENT SERVICES	2,304	4,311	4,545	5,935	983	-	983	(3,562)	(78%)
FIXED CHARGES	2,093	2,474	2,620	2,795	2,743	-	2,743	123	5%
CAPITAL OUTLAY	-	22,450	-	-	-	-	-	-	-%
CONTRACTS & GRANTS	3,990	-	-	-	-	-	-	-	-%
NON-CAPTALIZED ASSTES	-	11,221	225	-	-	-	-	(225)	(100%)
<b>Total</b>	<b>105,557</b>	<b>125,771</b>	<b>123,638</b>	<b>99,666</b>	<b>62,952</b>	<b>-</b>	<b>62,952</b>	<b>(60,686)</b>	<b>(49%)</b>
<b>Net Cost</b>	<b>\$ 30,520</b>	<b>\$ 32,137</b>	<b>\$ 9,850</b>	<b>\$ 9,520</b>	<b>\$ 529</b>	<b>\$ -</b>	<b>\$ 529</b>	<b>\$ (9,321)</b>	<b>(95%)</b>

## Development Services

Mission: 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	834,092	800,598	651,678	675,000	726,678	-	726,678	75,000	12%
<b>Total</b>	<b>834,092</b>	<b>800,598</b>	<b>651,678</b>	<b>675,000</b>	<b>726,678</b>	<b>-</b>	<b>726,678</b>	<b>75,000</b>	<b>12%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	830,284	905,182	1,051,245	12,600	1,105,406	-	1,105,406	54,161	5%
PROFESSIONAL SERVICES	-	13,750	38,200	154,000	154,000	-	154,000	115,800	303%
SUPPLIES & MATERIALS	7,331	7,245	11,000	11,450	10,950	-	10,950	(50)	(0%)
CURRENT SERVICES	15,762	12,857	19,250	22,955	22,955	-	22,955	3,705	19%
FIXED CHARGES	127,337	94,345	124,380	157,145	149,530	-	149,530	25,150	20%
NON-CAPTALIZED ASSTES	2,531	480	1,500	2,000	2,000	-	2,000	500	33%
<b>Total</b>	<b>983,245</b>	<b>1,033,859</b>	<b>1,245,575</b>	<b>360,150</b>	<b>1,444,841</b>	<b>-</b>	<b>1,444,841</b>	<b>199,266</b>	<b>16%</b>
<b>Net Cost</b>	<b>\$ 149,153</b>	<b>\$ 233,261</b>	<b>\$ 593,897</b>	<b>\$ (314,850)</b>	<b>\$ 718,163</b>	<b>\$ -</b>	<b>\$ 718,163</b>	<b>\$ 124,266</b>	<b>21%</b>

## Development Services — Building Inspections Division

Mission: 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	1,729,899	1,807,110	1,700,000	1,938,322	1,938,322	-	1,938,322	238,322	14%
<b>Total</b>	<b>1,729,899</b>	<b>1,807,110</b>	<b>1,700,000</b>	<b>1,938,322</b>	<b>1,938,322</b>	<b>-</b>	<b>1,938,322</b>	<b>238,322</b>	<b>14%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	805,154	939,191	1,285,905	2,030	1,269,838	52,173	1,322,011	36,106	3%
SUPPLIES & MATERIALS	25,158	26,320	37,435	40,735	39,670	-	39,670	2,235	6%
CURRENT SERVICES	9,916	24,583	31,506	33,475	33,475	-	33,475	1,969	6%
FIXED CHARGES	53,013	54,652	92,008	132,260	139,875	-	139,875	47,867	52%
NON-CAPTALIZED ASSTES	928	1,416	4,900	4,900	3,900	1,500	5,400	500	10%
<b>Total</b>	<b>894,169</b>	<b>1,046,162</b>	<b>1,451,754</b>	<b>213,400</b>	<b>1,486,758</b>	<b>53,673</b>	<b>1,540,431</b>	<b>88,677</b>	<b>6%</b>
<b>Net Cost</b>	<b>\$ (835,730)</b>	<b>\$ (760,948)</b>	<b>\$ (248,246)</b>	<b>\$ (1,724,922)</b>	<b>\$ (451,564)</b>	<b>\$ 53,673</b>	<b>\$ (397,891)</b>	<b>\$ (149,645)</b>	<b>60%</b>

### Expansion & Other Notes

**Fund a full-time employee and operating costs to support the Building Inspections Division of Development Services located at 420 McKinney Parkway, Lillington:** Provide funding for a full-time Administration Support Specialist I position (grade 13) and operating expenses, such as office furniture. This position is needed to serve as the initial point of contact for visitors, phone calls, and emails. The new position will greet clients,

direct them to the appropriate staff or department, and handle inquiries efficiently. Providing excellent customer service is essential in a department dealing with permits and inspections. The position will interact directly with clients, addressing their concerns, answering questions, and providing necessary information.

Net Cost: \$53,673.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	539,294	500,263	375,160	375,160	375,160	-	375,160	-	-%
INTERFUND / BUDGETARY	15,670	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>554,964</b>	<b>500,263</b>	<b>375,160</b>	<b>375,160</b>	<b>375,160</b>	<b>-</b>	<b>375,160</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	383,638	403,463	329,887	27,511	511,737	25,616	537,353	207,466	63%
SUPPLIES & MATERIALS	3,710	680	729	854	854	-	854	125	17%
CURRENT SERVICES	14,852	8,811	9,275	9,323	9,323	-	9,323	48	1%
FIXED CHARGES	19,090	19,904	9,330	9,282	9,282	-	9,282	(48)	(1%)
NON-CAPITALIZED ASSTES	6,843	-	-	-	-	-	-	-	-%
WIOA PROGRAM	127,335	67,686	60,939	65,864	65,864	-	65,864	4,925	8%
<b>Total</b>	<b>555,468</b>	<b>500,544</b>	<b>410,160</b>	<b>112,834</b>	<b>597,060</b>	<b>25,616</b>	<b>622,676</b>	<b>212,516</b>	<b>52%</b>
<b>Net Cost</b>	<b>\$ 504</b>	<b>\$ 281</b>	<b>\$ 35,000</b>	<b>\$(262,326)</b>	<b>\$ 221,900</b>	<b>\$ 25,616</b>	<b>\$ 247,516</b>	<b>\$ 212,516</b>	<b>607%</b>

### Expansion & Other Notes

**Fund a full-time employee and operating costs to support Workforce Development located at 900 S. 9th Street, Lillington:** Provide funding to move a part-time Accounting Technician (grade 17) to a full-time Accounting Technician (grade 17). Transitioning the Accounting Technician position from

part-time to full-time will ensure Workforce Development and NC Career Center are providing timely and quality customer service to the County's growing population and workforce.

Net Cost: \$25,616.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	279,128	399,432	512,434	11,500	557,559	-	557,559	45,125	9%
PROFESSIONAL SERVICES	49,350	21,658	13,734	1,612,629	34,340	-	34,340	20,606	150%
SUPPLIES & MATERIALS	1,488	2,851	5,300	7,100	7,100	-	7,100	1,800	34%
CURRENT SERVICES	67,252	38,154	64,687	130,783	126,783	-	126,783	62,096	96%
FIXED CHARGES	463,658	421,550	442,626	447,475	451,325	-	451,325	8,699	2%
NON-CAPTALIZED ASSTES	-	58	-	-	-	-	-	-	-%
<b>Total</b>	<b>860,876</b>	<b>883,703</b>	<b>1,038,781</b>	<b>2,209,487</b>	<b>1,177,107</b>	<b>-</b>	<b>1,177,107</b>	<b>138,326</b>	<b>13%</b>
<b>Net Cost</b>	<b>\$ 860,876</b>	<b>\$ 883,703</b>	<b>\$ 1,038,781</b>	<b>\$ 2,209,487</b>	<b>\$ 1,177,107</b>	<b>\$ -</b>	<b>\$ 1,177,107</b>	<b>\$ 138,326</b>	<b>13%</b>



# Education Functional Area



# Central Carolina Community College

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
EDUCATION	1,502,947	1,557,732	1,818,075	2,002,464	1,818,075	184,389	2,002,464	184,389	10%
<b>Total</b>	<b>1,502,947</b>	<b>1,557,732</b>	<b>1,818,075</b>	<b>2,002,464</b>	<b>1,818,075</b>	<b>184,389</b>	<b>2,002,464</b>	<b>184,389</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 1,502,947</b>	<b>\$ 1,557,732</b>	<b>\$ 1,818,075</b>	<b>\$ 2,002,464</b>	<b>\$ 1,818,075</b>	<b>\$ 184,389</b>	<b>\$ 2,002,464</b>	<b>\$ 184,389</b>	<b>10%</b>

## Expansion & Other Notes

**Difference between FY 2024 and FY 2025:** The recommended FY 2025 budget includes capital funding of \$150,000, which includes:

- > Replacement of a boiler and related hot water piping on the Harnett Main Campus
- > Interior painting in the Miriello Building



# Harnett County Schools

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
EDUCATION	25,532,777	26,121,589	28,121,809	28,301,509	28,301,509	2,503,097	30,804,606	2,682,797	10%
<b>Total</b>	<b>25,532,777</b>	<b>26,121,589</b>	<b>28,121,809</b>	<b>28,301,509</b>	<b>28,301,509</b>	<b>2,503,097</b>	<b>30,804,606</b>	<b>2,682,797</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 25,532,777</b>	<b>\$ 26,121,589</b>	<b>\$ 28,121,809</b>	<b>\$ 28,301,509</b>	<b>\$ 28,301,509</b>	<b>\$ 2,503,097</b>	<b>\$ 30,804,606</b>	<b>\$ 2,682,797</b>	<b>10%</b>

## Expansion & Other Notes

### The approved funding:

- > Provides funding for 2048 charter school students (an increase of 519 over last year), which Harnett County Schools must share on a per-student basis.
- > Provides expansion funding for Harnett County Schools’ discretion (\$2,503,097).
- > Provides funding for maintenance projects, in accordance with the Approved FY 2025-2031 Capital Improvements Program. These funds are budgeted in the Board of Education Capital Reserve.
- > Holds HCS harmless for the loss of lottery funds. At the request of the Board of Education, the County is foregoing proceeds from the lottery over the next two years to obtain a \$10 million grant to help fund Northwest Harnett Elementary. Capital outlay spending, budgeted in the Board of Education Capital Reserve, remains at FY 2024 levels, in spite of this loss of more than \$1 million in lottery funds. (School systems do not share capital outlay funds with charter schools).
- > The total appropriation budgeted for Fiscal Year 2025 will provide a per pupil funding of \$1,416.17, which is an increase of \$94.66 per student.





# Environmental Protection Functional Area



## Environmental Protection Allocation

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
FIXED CHARGES	11,000	11,900	12,000	12,000	12,000	-	12,000	-	-%
<b>Total</b>	<b>11,000</b>	<b>11,900</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ 11,000</b>	<b>\$ 11,900</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>-%</b>

## NC Forest Service

Mission: To protect, manage and promote forest resources for the citizens of North Carolina.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
FIXED CHARGES	126,845	132,588	164,599	149,122	149,122	-	149,122	(15,477)	(9%)
<b>Total</b>	<b>126,845</b>	<b>132,588</b>	<b>164,599</b>	<b>149,122</b>	<b>149,122</b>	<b>-</b>	<b>149,122</b>	<b>(15,477)</b>	<b>(9%)</b>
<b>Net Cost</b>	<b>\$ 126,845</b>	<b>\$ 132,588</b>	<b>\$ 164,599</b>	<b>\$ 149,122</b>	<b>\$ 149,122</b>	<b>- \$</b>	<b>\$ 149,122</b>	<b>\$ (15,477)</b>	<b>(9%)</b>

## Soil & Water Conservation District

Mission: 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	25,197	24,642	24,642	24,642	24,642	-	24,642	-	-%
<b>Total</b>	<b>25,197</b>	<b>24,642</b>	<b>24,642</b>	<b>24,642</b>	<b>24,642</b>	-	<b>24,642</b>	-	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	236,773	275,445	304,737	300	320,253	-	320,253	15,516	5%
SUPPLIES & MATERIALS	5,961	5,365	11,050	9,500	9,500	-	9,500	(1,550)	(14%)
CURRENT SERVICES	6,139	9,250	10,983	11,030	11,030	-	11,030	47	0%
FIXED CHARGES	5,850	5,789	10,640	23,695	23,695	-	23,695	13,055	123%
NON-CAPTALIZED ASSTES	77	-	1,700	1,500	1,500	-	1,500	(200)	(12%)
<b>Total</b>	<b>254,800</b>	<b>295,849</b>	<b>339,110</b>	<b>46,025</b>	<b>365,978</b>	-	<b>365,978</b>	<b>26,868</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ 229,603</b>	<b>\$ 271,207</b>	<b>\$ 314,468</b>	<b>\$ 21,383</b>	<b>\$ 341,336</b>	-	<b>\$ 341,336</b>	<b>\$ 26,868</b>	<b>9%</b>



# 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	174,943	174,943	174,943	-	174,943	-	174,943	-	-%
<b>Total</b>	<b>174,943</b>	<b>174,943</b>	<b>174,943</b>	<b>-</b>	<b>174,943</b>	<b>-</b>	<b>174,943</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	991,943	944,251	1,197,965	42,200	1,253,234	-	1,253,234	55,269	5%
PROFESSIONAL SERVICES	38,420	37,905	40,550	40,950	40,950	-	40,950	400	1%
SUPPLIES & MATERIALS	2,453	3,218	5,792	6,950	6,950	-	6,950	1,158	20%
CURRENT SERVICES	23,571	48,108	77,070	97,419	82,989	-	82,989	5,919	8%
FIXED CHARGES	28,262	27,216	78,013	82,354	83,914	-	83,914	5,901	8%
NON-CAPITALIZED ASSTES	-	-	900	-	-	-	-	(900)	(100%)
<b>Total</b>	<b>1,084,649</b>	<b>1,060,698</b>	<b>1,400,290</b>	<b>269,873</b>	<b>1,468,037</b>	<b>-</b>	<b>1,468,037</b>	<b>67,747</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 909,706</b>	<b>\$ 885,755</b>	<b>\$ 1,225,347</b>	<b>\$ 269,873</b>	<b>\$ 1,293,094</b>	<b>\$ -</b>	<b>\$ 1,293,094</b>	<b>\$ 67,747</b>	<b>6%</b>

### Expansion & Other Notes

**Continue to fund a temporary, full-time employee and operating costs to support the County Manager’s Office located at 455 McKinney Parkway, Lillington:** Continue to provide funding for a temporary, full-time Management Analyst position (grade 22). This position plays a vital role with managing all American Rescue Plan Act (ARPA) projects, Office of State Budget and Management (OSBM) grants and serves as the Opioid Task Force Coordinator. The Management Analyst position is included in the continuation budget and will be paid for using supplanted ARPA funds through June 30, 2025.

Net Cost: \$80,485.



## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	181	22	40,000	-	-	-	-	(40,000)	(100%)
MISCELLANEOUS INCOME	27,953	5	1,000	-	-	-	-	(1,000)	(100%)
<b>Total</b>	<b>28,134</b>	<b>27</b>	<b>41,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(41,000)</b>	<b>(100%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	395,847	445,058	437,721	24,625	412,957	7,178	420,135	(17,586)	(4%)
PROFESSIONAL SERVICES	17,979	8,303	31,200	13,200	13,200	-	13,200	(18,000)	(58%)
SUPPLIES & MATERIALS	5,459	9,318	12,700	12,800	12,800	1,000	13,800	1,100	9%
CURRENT SERVICES	41,398	57,237	113,926	96,860	96,860	-	96,860	(17,066)	(15%)
FIXED CHARGES	26,303	41,819	276,794	250,343	257,201	24,761	281,962	5,168	2%
NON-CAPITALIZED ASSTES	-	1,064	3,385	-	-	-	-	(3,385)	(100%)
<b>Total</b>	<b>486,986</b>	<b>562,799</b>	<b>875,726</b>	<b>397,828</b>	<b>793,018</b>	<b>32,939</b>	<b>825,957</b>	<b>(49,769)</b>	<b>(6%)</b>
<b>Net Cost</b>	<b>\$ 458,852</b>	<b>\$ 562,772</b>	<b>\$ 834,726</b>	<b>\$ 397,828</b>	<b>\$ 793,018</b>	<b>\$ 32,939</b>	<b>\$ 825,957</b>	<b>\$ (8,769)</b>	<b>(1%)</b>

### Expansion & Other Notes

**Fund operating costs to increase Election Worker pay to support the Board of Elections located at 308 W. Duncan Street, Lillington:** Provide funding for operating expenses to increase the election worker pay by \$12.50, per position per day. This increase is to help recruit and retain good election workers. The increase also shows our commitment to supporting and retaining election workers for the future.  
Net Cost: \$24,261.

**Fund operating costs for an Election Worker Appreciation event to support the Board of Elections located at 308 W. Duncan Street, Lillington:** Provide funding for operating expenses to hold an election worker appreciation event after the 2024 Presidential Election. Election work is often unnoticed and undervalued by much of the population. This event will honor the long hours and hard work of the election workers.  
Net Cost: \$1,500.

**Fund three reclassifications to support the Board of Elections located at 308 W Duncan Street, Lillington:** Provide funding to reclassify two Elections Specialist positions from grade 16 to grade 17 and reclassify one Elections Technician from grade 18 to grade 19. These positions have changed in that work is performed in a dynamic environment that requires the employees to be sensitive to change and responsive to changing goals, priorities, and needs. These positions oversee work that involves the use of complex technical, scientific, or mathematical concepts that increases the efficiency and effectiveness of the organization. Elections are critical infrastructure and duties have increased especially regarding physical and cyber security. We now handle, in house, tasks related to Finance, HR, GIS and IT. We work directly with the elected officials, towns/cities, media, and legal resources.  
Net Cost: \$7,718.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	205,682	168,099	205,000	205,000	205,000	-	205,000	-	-%
<b>Total</b>	<b>205,682</b>	<b>168,099</b>	<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	-	<b>205,000</b>	-	-%
<b>Expenses</b>									
SALARIES & BENEFITS	1,500	-	1,500	-	-	-	-	(1,500)	(100%)
SUPPLIES & MATERIALS	4,371	7,009	13,500	13,700	14,700	-	14,700	1,200	9%
FIXED CHARGES	9,133	7,977	8,890	10,195	10,195	-	10,195	1,305	15%
NON-CAPTALIZED ASSTES	-	2,728	27,920	27,920	28,920	-	28,920	1,000	4%
<b>Total</b>	<b>15,004</b>	<b>17,714</b>	<b>51,810</b>	<b>51,815</b>	<b>53,815</b>	-	<b>53,815</b>	<b>2,005</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ (190,678)</b>	<b>\$ (150,385)</b>	<b>\$ (153,190)</b>	<b>\$ (153,185)</b>	<b>\$ (151,185)</b>	-	<b>\$ (151,185)</b>	<b>\$ 2,005</b>	<b>(1%)</b>

## Facilities

Facilities 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	20,167	26,686	23,896	-	19,117	-	19,117	(4,779)	(20%)
FACILITY FEES	-	2,784	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	76,919	76,005	-	-	-	-	-	-	-%
<b>Total</b>	<b>97,086</b>	<b>105,475</b>	<b>23,896</b>	<b>-</b>	<b>19,117</b>	<b>-</b>	<b>19,117</b>	<b>(4,779)</b>	<b>(20%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	729,194	855,177	1,003,674	-	1,103,659	64,118	1,167,777	164,103	16%
SUPPLIES & MATERIALS	212,279	177,589	223,863	241,170	241,170	-	241,170	17,307	8%
CURRENT SERVICES	1,426,695	2,231,349	2,356,197	2,658,352	2,572,161	-	2,572,161	215,964	9%
FIXED CHARGES	789,664	125,468	149,208	199,324	335,855	-	335,855	186,647	125%
NON-CAPITALIZED ASSTES	11,523	9,448	13,564	7,441	10,500	-	10,500	(3,064)	(23%)
<b>Total</b>	<b>3,169,355</b>	<b>3,399,031</b>	<b>3,746,506</b>	<b>3,106,287</b>	<b>4,263,345</b>	<b>64,118</b>	<b>4,327,463</b>	<b>580,957</b>	<b>16%</b>
<b>Net Cost</b>	<b>\$ 3,072,269</b>	<b>\$ 3,293,556</b>	<b>\$ 3,722,610</b>	<b>\$ 3,106,287</b>	<b>\$ 4,244,228</b>	<b>\$ 64,118</b>	<b>\$ 4,308,346</b>	<b>\$ 585,736</b>	<b>16%</b>

### Expansion & Other Notes

**Fund a one-grade reclassification to support Facilities Maintenance located at 420 Alexander Drive, Lillington:** Provide funding to reclassify the Facilities Maintenance Manager position (grade 25) to Facilities Maintenance Director position (grade 26). The Facilities Maintenance Manager supervises the Facilities Maintenance Supervisor and has been acting as de-facto department head since 2019 for the Facilities Maintenance Division. In consideration of the Facilities Maintenance Division, the leadership and directing work role displayed by the Facilities Maintenance Manager meets or exceeds the position title for the job.

Net Cost: \$5,239.

**Fund a full-time employee and operating costs to support Facilities Maintenance located at 420 Alexander Drive, Lillington:** Provide funding for one full-time Painter position (grade 16) and operating expenses, such

as uniforms and supplies. This position will focus on the maintenance and upkeep of county facilities related to painting and pressure washing. Currently, painting requires scheduling and leaves our staff short for other maintenance needs. Facilities Maintenance outsources many painting projects, and the amount paid to an outside contractor exceeds \$20,000. These jobs could be done in-house if we had the sufficient staff. For FY 2025, painting projects have been quoted in excess of \$48,000.

Net Cost: \$58,879.

**The recommended funding also includes:**

- > Provides funding to replace two water heaters at the Health Department. The funds are budgeted in the General Fund Capital Reserve (\$62,455).

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	389	-	-	-	-	-	-	-	-%
SERVICE CHARGES	289,782	338,735	314,606	-	286,005	-	286,005	(28,601)	(9%)
ENTERPRISE CHARGES	175	75	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	1,341	1,828	17,188	-	-	-	-	(17,188)	(100%)
<b>Total</b>	<b>291,687</b>	<b>340,638</b>	<b>331,794</b>	<b>-</b>	<b>286,005</b>	<b>-</b>	<b>286,005</b>	<b>(45,789)</b>	<b>(14%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,226,135	1,312,888	1,570,755	800	1,628,734	-	1,628,734	57,979	4%
PROFESSIONAL SERVICES	139,050	131,725	142,729	159,550	159,550	-	159,550	16,821	12%
SUPPLIES & MATERIALS	4,552	5,889	10,255	10,863	8,863	-	8,863	(1,392)	(14%)
CURRENT SERVICES	19,349	30,118	56,469	62,113	61,313	-	61,313	4,844	9%
FIXED CHARGES	55,927	51,162	122,212	122,287	126,212	-	126,212	4,000	3%
NON-CAPITALIZED ASSTES	1,958	1,662	3,537	4,650	4,650	-	4,650	1,113	31%
<b>Total</b>	<b>1,446,971</b>	<b>1,533,444</b>	<b>1,905,957</b>	<b>360,263</b>	<b>1,989,322</b>	<b>-</b>	<b>1,989,322</b>	<b>83,365</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ 1,155,284</b>	<b>\$ 1,192,806</b>	<b>\$ 1,574,163</b>	<b>\$ 360,263</b>	<b>\$ 1,703,317</b>	<b>\$ -</b>	<b>\$ 1,703,317</b>	<b>\$ 129,154</b>	<b>8%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	626,179	689,020	778,607	942,707	942,707	-	942,707	164,100	21%
MISCELLANEOUS INCOME	76,699	76,589	128,576	-	-	-	-	(128,576)	(100%)
<b>Total</b>	<b>702,878</b>	<b>765,609</b>	<b>907,183</b>	<b>942,707</b>	<b>942,707</b>	<b>-</b>	<b>942,707</b>	<b>35,524</b>	<b>4%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	251,490	314,140	355,824	1,200	373,735	5,093	378,828	23,004	6%
SUPPLIES & MATERIALS	255,878	300,962	378,150	369,874	370,374	-	370,374	(7,776)	(2%)
CURRENT SERVICES	252,524	208,468	307,541	306,421	306,421	-	306,421	(1,120)	(0%)
FIXED CHARGES	8,051	7,376	22,454	15,737	15,737	-	15,737	(6,717)	(30%)
NON-CAPTALIZED ASSTES	9,972	10,192	11,596	12,000	12,000	-	12,000	404	3%
<b>Total</b>	<b>777,915</b>	<b>841,138</b>	<b>1,075,565</b>	<b>705,232</b>	<b>1,078,267</b>	<b>5,093</b>	<b>1,083,360</b>	<b>7,795</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 75,037</b>	<b>\$ 75,529</b>	<b>\$ 168,382</b>	<b>\$ (237,475)</b>	<b>\$ 135,560</b>	<b>\$ 5,093</b>	<b>\$ 140,653</b>	<b>\$ (27,729)</b>	<b>(16%)</b>

### Expansion & Other Notes

**Fund a one-grade reclassification to support Fleet Maintenance located at 1100 East McNeill Street, Lillington:** Provide funding to reclassify the Fleet Manager position (grade 24) to Fleet Director position (grade 25). The Fleet Manager supervises the Fleet Maintenance Supervisor and has been acting as de-facto department head since 2019 for the Fleet Maintenance Division. In consideration of the Fleet Maintenance Division, the leadership and directing work role displayed by the Fleet Manager meets or exceeds the position title for the job.

Net Cost: \$5,093.

**The recommended funding also includes:**

- > Provides funding for the replacement of an automotive lift at the County Garage. The funds are budgeted in the General Fund Capital Reserve (\$24,717).

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	236,911	247,957	271,393	1,404	287,096	-	287,096	15,703	6%
SUPPLIES & MATERIALS	100	26	100	100	100	-	100	-	-%
CURRENT SERVICES	156	119	238	264	264	-	264	26	11%
FIXED CHARGES	870	1,004	1,200	9,502	9,502	-	9,502	8,302	692%
NON-CAPTALIZED ASSTES	-	2,917	-	-	-	-	-	-	-%
<b>Total</b>	<b>238,037</b>	<b>252,023</b>	<b>272,931</b>	<b>11,270</b>	<b>296,962</b>	<b>-</b>	<b>296,962</b>	<b>24,031</b>	<b>9%</b>
<b>Net Cost</b>	<b>\$ 238,037</b>	<b>\$ 252,023</b>	<b>\$ 272,931</b>	<b>\$ 11,270</b>	<b>\$ 296,962</b>	<b>\$ -</b>	<b>\$ 296,962</b>	<b>\$ 24,031</b>	<b>9%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	-	10,652	26,850	-	-	-	-	(26,850)	(100%)
SERVICE CHARGES	140,819	154,901	154,901	-	140,819	-	140,819	(14,082)	(9%)
MISCELLANEOUS INCOME	-	307	-	-	-	-	-	-	-%
<b>Total</b>	<b>140,819</b>	<b>165,860</b>	<b>181,751</b>	<b>-</b>	<b>140,819</b>	<b>-</b>	<b>140,819</b>	<b>(40,932)</b>	<b>(23%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	248,725	260,352	286,770	37,000	294,943	-	294,943	8,173	3%
PROFESSIONAL SERVICES	127,194	99,668	165,503	141,000	141,000	-	141,000	(24,503)	(15%)
SUPPLIES & MATERIALS	6,450	11,134	14,497	15,100	15,100	-	15,100	603	4%
CURRENT SERVICES	14,663	14,854	42,870	16,295	16,295	-	16,295	(26,575)	(62%)
FIXED CHARGES	301,463	460,689	158,290	208,100	208,100	-	208,100	49,810	31%
NON-CAPTALIZED ASSTES	2,187	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>700,682</b>	<b>846,697</b>	<b>667,930</b>	<b>417,495</b>	<b>675,438</b>	<b>-</b>	<b>675,438</b>	<b>7,508</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 559,863</b>	<b>\$ 680,837</b>	<b>\$ 486,179</b>	<b>\$ 417,495</b>	<b>\$ 534,619</b>	<b>\$ -</b>	<b>\$ 534,619</b>	<b>\$ 48,440</b>	<b>10%</b>

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	97,481	102,355	102,355	-	97,481	-	97,481	(4,874)	(5%)
MISCELLANEOUS INCOME	-	54	-	-	-	-	-	-	-%
<b>Total</b>	<b>97,481</b>	<b>102,409</b>	<b>102,355</b>	<b>-</b>	<b>97,481</b>	<b>-</b>	<b>97,481</b>	<b>(4,874)</b>	<b>(5%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	420,231	429,566	500,292	600	517,454	6,429	523,883	23,591	5%
PROFESSIONAL SERVICES	15,845	58,392	16,538	17,365	17,365	-	17,365	827	5%
SUPPLIES & MATERIALS	21,728	22,293	30,739	37,190	37,190	1,722	38,912	8,173	27%
CURRENT SERVICES	2,730	4,002	9,612	9,022	10,022	48,606	58,628	49,016	510%
FIXED CHARGES	304,164	361,929	408,504	32,914	32,914	-	32,914	(375,590)	(92%)
NON-CAPTALIZED ASSTES	545	6,393	-	-	-	-	-	-	-%
<b>Total</b>	<b>765,243</b>	<b>882,575</b>	<b>965,685</b>	<b>97,091</b>	<b>614,945</b>	<b>56,757</b>	<b>671,702</b>	<b>(293,983)</b>	<b>(30%)</b>
<b>Net Cost</b>	<b>\$ 667,762</b>	<b>\$ 780,166</b>	<b>\$ 863,330</b>	<b>\$ 97,091</b>	<b>\$ 517,464</b>	<b>\$ 56,757</b>	<b>\$ 574,221</b>	<b>\$ (289,109)</b>	<b>(33%)</b>

### Expansion & Other Notes

**Fund a two-grade reclassification to support Human Resources located at 455 McKinney Parkway, Lillington:** Provide funding to reclassify Human Resources Recruiting Specialist from grade 22 to grade 24. This position is a potential candidate's "first touch" to begin the hiring process. Our hiring process is complex with multiple action items happening simultaneously which requires being detail oriented and understanding and working within sensitive timelines. This position oversees the Neogov Insight and Neogov Onboarding modules. This position follows (and updates as necessary) our internal hiring policies and uses those policies when making decisions regarding the new hire process and orientation.

Net Cost: \$6,429.

**Fund operating costs to implement the Management Leadership Academy to support Human Resources located at 455 McKinney Parkway, Lillington:**

Provide funding for operating expenses for a Management Leadership Academy training for managers and supervisors. This training program will be geared towards current managers and supervisors who need or desire leadership training, as well as employees who have been identified as next in line supervisors and will assist departments in developing a succession plan for their department. The training will be one day per month for nine months, with a graduation afterwards. Each cohort will have a maximum of 18 attendees. Attendees will be selected by a committee made up of County Administration and Human Resources.

Net Cost: \$35,328.

**Fund operating costs to implement onsite Customer Service Training to support Human Resources located at 455 McKinney Parkway, Lillington:**

Provide funding for operating expenses to provide onsite Customer Service



Training. These classes will provide in-depth training for providing excellent customer service. As the County grows, the services provided also grow and are in high demand. This training will increase customer/citizen satisfaction and help attendees understand the mindset of the County's residents.

Net Cost: \$15,000.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	291,385	297,178	279,646	180,000	340,689	-	340,689	61,043	22%
ENTERPRISE CHARGES	25	25	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	646	-	-	-	-	-	-	-%
<b>Total</b>	<b>291,410</b>	<b>297,849</b>	<b>279,646</b>	<b>180,000</b>	<b>340,689</b>	<b>-</b>	<b>340,689</b>	<b>61,043</b>	<b>22%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,382,338	1,524,096	1,690,915	19,500	1,781,316	-	1,781,316	90,401	5%
SUPPLIES & MATERIALS	23,265	15,692	23,525	23,725	23,725	-	23,725	200	1%
CURRENT SERVICES	93,800	64,300	109,510	72,420	69,580	-	69,580	(39,930)	(36%)
FIXED CHARGES	899,437	955,829	1,025,834	114,060	232,380	18,314	250,694	(775,140)	(76%)
NON-CAPTALIZED ASSTES	123,955	57,508	130	500	500	-	500	370	285%
<b>Total</b>	<b>2,522,795</b>	<b>2,617,425</b>	<b>2,849,914</b>	<b>230,205</b>	<b>2,107,501</b>	<b>18,314</b>	<b>2,125,815</b>	<b>(724,099)</b>	<b>(25%)</b>
<b>Net Cost</b>	<b>\$ 2,231,385</b>	<b>\$ 2,319,576</b>	<b>\$ 2,570,268</b>	<b>\$ 50,205</b>	<b>\$ 1,766,812</b>	<b>\$ 18,314</b>	<b>\$ 1,785,126</b>	<b>\$ (785,142)</b>	<b>(31%)</b>

### Expansion & Other Notes

**Fund operating costs to implement SiteImprove Software to support the Information Technology Department located at 420 McKinney Parkway, Lillington:** Provide funding for operating expenses to implement SiteImprove Software to keep our websites ADA compliant, limit broken links, and give us more accurate web reporting of site usage. Siteimprove

will demonstrate digital footprint on where visitors are going throughout the website and help to make the website more logical for visitors and allow staff to make changes to give visitors a better experience.

Net Cost: \$18,314.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	98,009	105,345	90,409	26,000	96,409	-	96,409	6,000	7%
<b>Total</b>	<b>98,009</b>	<b>105,345</b>	<b>90,409</b>	<b>26,000</b>	<b>96,409</b>	<b>-</b>	<b>96,409</b>	<b>6,000</b>	<b>7%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	622,877	717,252	784,051	2,400	833,904	5,834	839,738	55,687	7%
PROFESSIONAL SERVICES	150	-	-	-	-	-	-	-	-%
SUPPLIES & MATERIALS	31,899	29,913	41,700	41,700	41,700	-	41,700	-	-%
CURRENT SERVICES	6,715	4,903	5,135	13,560	13,560	-	13,560	8,425	164%
FIXED CHARGES	63,795	58,091	167,985	191,120	191,120	-	191,120	23,135	14%
NON-CAPITALIZED ASSTES	-	649	-	1,000	1,000	-	1,000	1,000	-%
<b>Total</b>	<b>725,436</b>	<b>810,808</b>	<b>998,871</b>	<b>249,780</b>	<b>1,081,284</b>	<b>5,834</b>	<b>1,087,118</b>	<b>88,247</b>	<b>9%</b>
<b>Net Cost</b>	<b>\$ 627,427</b>	<b>\$ 705,463</b>	<b>\$ 908,462</b>	<b>\$ 223,780</b>	<b>\$ 984,875</b>	<b>\$ 5,834</b>	<b>\$ 990,709</b>	<b>\$ 82,247</b>	<b>9%</b>

### Expansion & Other Notes

**Fund a five-grade reclassification to support GIS/E-911 Addressing Department located at 305 W. Cornelius Harnett Blvd, Lillington:** Provide funding for operating expenses to reclassify GIS Technician position (grade 21) to Senior GIS Technician position (grade 26). The purpose of the reclassification is to increase employee retention by having a tiered position structure that the GIS technicians will be able to progress into. This position

will allow the GIS technicians to take more responsibility and prepare them for the next step in their career. The technical expertise required to complete some job duties is also demanding a higher pay rate across the industry. Effective date of reclassification is September 1, 2024.

Net Cost: \$5,834.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	167,274	209,093	209,093	-	167,274	-	167,274	(41,819)	(20%)
<b>Total</b>	<b>167,274</b>	<b>209,093</b>	<b>209,093</b>	<b>-</b>	<b>167,274</b>	<b>-</b>	<b>167,274</b>	<b>(41,819)</b>	<b>(20%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	311,739	341,987	536,409	4,420	574,576	-	574,576	38,167	7%
PROFESSIONAL SERVICES	6,417	11,688	25,000	25,000	25,000	-	25,000	-	-%
SUPPLIES & MATERIALS	798	857	2,140	1,940	1,940	-	1,940	(200)	(9%)
CURRENT SERVICES	1,794	4,818	7,190	9,449	9,664	-	9,664	2,474	34%
FIXED CHARGES	15,241	10,518	15,782	23,100	23,100	-	23,100	7,318	46%
NON-CAPTALIZED ASSTES	-	-	2,935	-	-	-	-	(2,935)	(100%)
<b>Total</b>	<b>335,989</b>	<b>369,868</b>	<b>589,456</b>	<b>63,909</b>	<b>634,280</b>	<b>-</b>	<b>634,280</b>	<b>44,824</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ 168,715</b>	<b>\$ 160,775</b>	<b>\$ 380,363</b>	<b>\$ 63,909</b>	<b>\$ 467,006</b>	<b>\$ -</b>	<b>\$ 467,006</b>	<b>\$ 86,643</b>	<b>23%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TAXES - OTHER	1,565,634	1,540,100	1,164,000	1,200,000	1,300,000	-	1,300,000	136,000	12%
SERVICE CHARGES	684,783	649,825	650,000	600,000	600,000	-	600,000	(50,000)	(8%)
ENTERPRISE CHARGES	50	25	-	-	-	-	-	-	-%
<b>Total</b>	<b>2,250,467</b>	<b>2,189,950</b>	<b>1,814,000</b>	<b>1,800,000</b>	<b>1,900,000</b>	<b>-</b>	<b>1,900,000</b>	<b>86,000</b>	<b>5%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	601,548	659,624	777,790	15,000	820,721	-	820,721	42,931	6%
SUPPLIES & MATERIALS	6,415	4,199	5,165	5,500	5,500	-	5,500	335	6%
CURRENT SERVICES	15,272	14,968	15,190	19,165	19,165	-	19,165	3,975	26%
FIXED CHARGES	107,904	88,354	98,635	110,850	110,950	-	110,950	12,315	12%
NON-CAPITALIZED ASSTES	1,865	4,645	2,210	7,800	7,800	-	7,800	5,590	253%
<b>Total</b>	<b>733,004</b>	<b>771,790</b>	<b>898,990</b>	<b>158,315</b>	<b>964,136</b>	<b>-</b>	<b>964,136</b>	<b>65,146</b>	<b>7%</b>
<b>Net Cost</b>	<b>\$ (1,517,463)</b>	<b>\$ (1,418,160)</b>	<b>\$ (915,010)</b>	<b>\$ (1,641,685)</b>	<b>\$ (935,864)</b>	<b>\$ -</b>	<b>\$ (935,864)</b>	<b>\$ (20,854)</b>	<b>2%</b>

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	881,999	919,465	930,000	-	956,573	-	956,573	26,573	3%
<b>Total</b>	<b>881,999</b>	<b>919,465</b>	<b>930,000</b>	<b>-</b>	<b>956,573</b>	<b>-</b>	<b>956,573</b>	<b>26,573</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 881,999</b>	<b>\$ 919,465</b>	<b>\$ 930,000</b>	<b>\$ -</b>	<b>\$ 956,573</b>	<b>\$ -</b>	<b>\$ 956,573</b>	<b>\$ 26,573</b>	<b>3%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	136,854	175,080	205,584	-	181,723	-	181,723	(23,861)	(12%)
MISCELLANEOUS INCOME	1	1	-	-	-	-	-	-	-%
<b>Total</b>	<b>136,855</b>	<b>175,081</b>	<b>205,584</b>	<b>-</b>	<b>181,723</b>	<b>-</b>	<b>181,723</b>	<b>(23,861)</b>	<b>(12%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,213,792	1,280,803	1,514,259	5,000	1,603,650	77,660	1,681,310	167,051	11%
PROFESSIONAL SERVICES	14,750	12,000	20,000	50,000	50,000	-	50,000	30,000	150%
SUPPLIES & MATERIALS	9,835	9,405	14,000	14,700	14,200	-	14,200	200	1%
CURRENT SERVICES	109,701	107,625	135,979	148,641	158,641	1,000	159,641	23,662	17%
FIXED CHARGES	288,393	301,458	389,865	467,411	471,808	432	472,240	82,375	21%
NON-CAPITALIZED ASSTES	1,808	2,849	2,381	3,500	3,500	-	3,500	1,119	47%
<b>Total</b>	<b>1,638,279</b>	<b>1,714,140</b>	<b>2,076,484</b>	<b>689,252</b>	<b>2,301,799</b>	<b>79,092</b>	<b>2,380,891</b>	<b>304,407</b>	<b>15%</b>
<b>Net Cost</b>	<b>\$ 1,501,424</b>	<b>\$ 1,539,059</b>	<b>\$ 1,870,900</b>	<b>\$ 689,252</b>	<b>\$ 2,120,076</b>	<b>\$ 79,092</b>	<b>\$ 2,199,168</b>	<b>\$ 328,268</b>	<b>18%</b>

### Expansion & Other Notes

**Fund a full-time employee and operating costs to support the Tax Department located at 305 W Cornelius Harnett Boulevard, Lillington:** Provide funding for one full-time Land Records Paralegal position (grade 22) and operating expenses, such as computer, training, and office supplies. This position is needed to perform technical duties involving the listing of real property for taxation. These duties involve the review, interpretation, and processing of a wide range of legal documents which are recorded daily in the Register of Deeds office and the ability to accurately maintain, create, and modify the County’s real property tax listings.

Net Cost: \$75,625

**Fund a reclassification to support the Tax Department located at 305 W Cornelius Harnett Boulevard, Lillington:** Provide funding to reclassify Real Property Supervisor (grade 23) to Real Property Reval Supervisor (grade 24). The Tax Administrator and Real Property Supervisor have shared the duties of organizing and implementing procedures related to the reappraisal for 2026, with a majority of the work falling on the Real Property Supervisor. This position oversees the customer service division and has increased responsibilities of managing the reappraisal process and appeals for the Tax Department.

Net cost: \$3,467.







# 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	76,405	97,500	97,500	102,724	129,724	-	129,724	32,224	33%
MISCELLANEOUS INCOME	2,084	2,234	3,000	3,000	3,000	-	3,000	-	-%
<b>Total</b>	<b>78,489</b>	<b>99,734</b>	<b>100,500</b>	<b>105,724</b>	<b>132,724</b>	<b>-</b>	<b>132,724</b>	<b>32,224</b>	<b>32%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	74,461	79,519	101,305	17,137	146,277	-	146,277	44,972	44%
PROFESSIONAL SERVICES	-	-	75	75	75	-	75	-	-%
SUPPLIES & MATERIALS	2,930	3,535	6,250	5,000	5,200	-	5,200	(1,050)	(17%)
CURRENT SERVICES	1,853	3,017	5,325	5,102	6,540	-	6,540	1,215	23%
FIXED CHARGES	5,801	8,064	9,653	9,434	8,751	-	8,751	(902)	(9%)
CONTRACTS & GRANTS	-	-	11,895	-	-	-	-	(11,895)	(100%)
NON-CAPTALIZED ASSTES	-	29	350	-	-	-	-	(350)	(100%)
<b>Total</b>	<b>85,045</b>	<b>94,164</b>	<b>134,853</b>	<b>36,748</b>	<b>166,843</b>	<b>-</b>	<b>166,843</b>	<b>31,990</b>	<b>24%</b>
<b>Net Cost</b>	<b>\$ 6,556</b>	<b>\$ (5,570)</b>	<b>\$ 34,353</b>	<b>\$ (68,976)</b>	<b>\$ 34,119</b>	<b>\$ -</b>	<b>\$ 34,119</b>	<b>\$ (234)</b>	<b>(1%)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	3,940,346	4,731,087	4,843,844	3,130,557	3,130,557	-	3,130,557	(1,713,287)	(35%)
SERVICE CHARGES	903,571	833,821	654,860	710,350	710,350	-	710,350	55,490	8%
ENTERPRISE CHARGES	25	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	8,456	10,726	10,000	10,000	10,000	-	10,000	-	-%
<b>Total</b>	<b>4,852,398</b>	<b>5,575,634</b>	<b>5,508,704</b>	<b>3,850,907</b>	<b>3,850,907</b>	<b>-</b>	<b>3,850,907</b>	<b>(1,657,797)</b>	<b>(30%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	4,870,082	5,330,761	6,129,116	83,712	6,220,348	9,617	6,229,965	100,849	2%
PROFESSIONAL SERVICES	662,308	675,947	2,007,358	210,968	210,968	-	210,968	(1,796,390)	(89%)
SUPPLIES & MATERIALS	351,151	442,314	1,161,316	619,754	619,754	-	619,754	(541,562)	(47%)
CURRENT SERVICES	139,586	173,788	278,651	753,955	753,955	-	753,955	475,304	171%
FIXED CHARGES	183,946	237,260	234,191	396,560	396,560	-	396,560	162,369	69%
CAPITAL OUTLAY	37,381	431,568	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSTES	67,926	58,227	301,795	42,983	23,483	-	23,483	(278,312)	(92%)
<b>Total</b>	<b>6,312,380</b>	<b>7,349,865</b>	<b>10,112,427</b>	<b>2,107,932</b>	<b>8,225,068</b>	<b>9,617</b>	<b>8,234,685</b>	<b>(1,877,742)</b>	<b>(19%)</b>
<b>Net Cost</b>	<b>\$ 1,459,982</b>	<b>\$ 1,774,231</b>	<b>\$ 4,603,723</b>	<b>\$ (1,742,975)</b>	<b>\$ 4,374,161</b>	<b>\$ 9,617</b>	<b>\$ 4,383,778</b>	<b>\$ (219,945)</b>	<b>(5%)</b>

## Expansion & Other Notes

**Fund a two special salary adjustment to support the Environmental Health Division of the Health Department located at 307 W Cornelius Harnett Boulevard, Lillington:** Provide funding for a 5% special salary adjustment for two Environmental Health Specialist positions. The special

salary adjustments are requested to compensate two Environmental Health Specialists for their additional duties and expertise with the swimming pool program and plan review program.

Net Cost: \$9,617.

## Health Department – Senior Services

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	-	1,210,522	1,066,081	990,208	990,208	-	990,208	(75,873)	(7%)
MISCELLANEOUS INCOME	-	11,386	27,675	27,200	27,200	-	27,200	(475)	(2%)
<b>Total</b>	-	<b>1,221,908</b>	<b>1,093,756</b>	<b>1,017,408</b>	<b>1,017,408</b>	-	<b>1,017,408</b>	<b>(76,348)</b>	<b>(7%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	755,359	819,584	16,356	873,891	-	873,891	54,307	7%
PROFESSIONAL SERVICES	-	553,407	683,939	226,191	226,191	-	226,191	(457,748)	(67%)
SUPPLIES & MATERIALS	-	15,764	39,528	23,266	23,266	-	23,266	(16,262)	(41%)
CURRENT SERVICES	-	128,509	242,128	540,227	540,227	-	540,227	298,099	123%
FIXED CHARGES	-	42,053	63,183	62,325	62,325	-	62,325	(858)	(1%)
NON-CAPTALIZED ASSTES	-	3,329	12,545	3,455	3,455	-	3,455	(9,090)	(72%)
<b>Total</b>	-	<b>1,498,421</b>	<b>1,860,907</b>	<b>871,820</b>	<b>1,729,355</b>	-	<b>1,729,355</b>	<b>(131,552)</b>	<b>(7%)</b>
<b>Net Cost</b>	\$ -	\$ 276,513	\$ 767,151	\$ (145,588)	\$ 711,947	\$ -	\$ 711,947	\$ (55,204)	(7%)

# Mental Health

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	29,356	30,041	22,000	26,000	26,000	-	26,000	4,000	18%
<b>Total</b>	<b>29,356</b>	<b>30,041</b>	<b>22,000</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>	<b>26,000</b>	<b>4,000</b>	<b>18%</b>
<b>Expenses</b>									
FIXED CHARGES	605,679	605,679	605,679	609,673	609,673	-	609,673	3,994	1%
<b>Total</b>	<b>605,679</b>	<b>605,679</b>	<b>605,679</b>	<b>609,673</b>	<b>609,673</b>	<b>-</b>	<b>609,673</b>	<b>3,994</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 576,323</b>	<b>\$ 575,638</b>	<b>\$ 583,679</b>	<b>\$ 583,673</b>	<b>\$ 583,673</b>	<b>\$ -</b>	<b>\$ 583,673</b>	<b>\$ (6)</b>	<b>-%</b>

## Expansion & Other Notes

**Recommended allocations include:**

- > Dunn ABC Board - \$6,000
- > Good Hope Behavioral Hospital - \$400,000
- > Alliance Health - \$203,673

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	2,109	2,083	2,000	2,000	2,000	-	2,000	-	-%
<b>Total</b>	<b>2,109</b>	<b>2,083</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	291,727	325,612	399,102	900	453,424	-	453,424	54,322	14%
SUPPLIES & MATERIALS	1,976	2,764	3,150	3,600	3,600	-	3,600	450	14%
CURRENT SERVICES	1,537	7,837	15,116	20,896	20,896	-	20,896	5,780	38%
FIXED CHARGES	6,665	6,888	8,883	17,020	17,020	-	17,020	8,137	92%
CONTRACTS & GRANTS	4,880	4,250	5,000	5,000	5,000	-	5,000	-	-%
NON-CAPITALIZED ASSTES	598	216	400	500	500	-	500	100	25%
<b>Total</b>	<b>307,383</b>	<b>347,567</b>	<b>431,651</b>	<b>47,916</b>	<b>500,440</b>	<b>-</b>	<b>500,440</b>	<b>68,789</b>	<b>16%</b>
<b>Net Cost</b>	<b>\$ 305,274</b>	<b>\$ 345,484</b>	<b>\$ 429,651</b>	<b>\$ 45,916</b>	<b>\$ 498,440</b>	<b>\$ -</b>	<b>\$ 498,440</b>	<b>\$ 68,789</b>	<b>16%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	11,572,079	11,816,103	13,724,521	158,000	13,441,797	73,609	13,515,406	(209,115)	(2%)
SERVICE CHARGES	600	600	-	-	700	-	700	700	-%
MISCELLANEOUS INCOME	68,802	51,309	85,100	-	95,100	-	95,100	10,000	12%
<b>Total</b>	<b>11,641,481</b>	<b>11,868,012</b>	<b>13,809,621</b>	<b>158,000</b>	<b>13,537,597</b>	<b>73,609</b>	<b>13,611,206</b>	<b>(198,415)</b>	<b>(1%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	12,671,155	14,045,901	16,700,116	326,965	18,505,943	-	18,505,943	1,805,827	11%
PROFESSIONAL SERVICES	22,209	49,050	71,050	110,250	70,250	-	70,250	(800)	(1%)
SUPPLIES & MATERIALS	59,244	79,757	86,635	91,300	90,800	-	90,800	4,165	5%
CURRENT SERVICES	174,740	254,830	292,297	448,797	411,100	-	411,100	118,803	41%
FIXED CHARGES	724,202	565,343	699,262	776,798	1,167,420	-	1,167,420	468,158	67%
NON-CAPTALIZED ASSTES	82,940	80,330	82,198	38,600	38,600	147,218	185,818	103,620	126%
DSS PROGRAMS	4,495,401	3,882,751	7,217,756	6,245,246	6,245,246	-	6,245,246	(972,510)	(13%)
<b>Total</b>	<b>18,229,891</b>	<b>18,957,962</b>	<b>25,149,314</b>	<b>8,037,956</b>	<b>26,529,359</b>	<b>147,218</b>	<b>26,676,577</b>	<b>1,527,263</b>	<b>6%</b>
<b>Net Cost</b>	<b>\$ 6,588,410</b>	<b>\$ 7,089,950</b>	<b>\$ 11,339,693</b>	<b>\$ 7,879,956</b>	<b>\$ 12,991,762</b>	<b>\$ 73,609</b>	<b>\$ 13,065,371</b>	<b>\$ 1,725,678</b>	<b>15%</b>

### Expansion & Other Notes

**Total Social Services Budget:** The FY 2025 Approved Budget makes some changes in allocating costs between the divisions of DSS, especially in personnel costs. As a result, some divisions show an increase in cost, while others show a decrease. A total budget is shown to give perspective on the total difference in funding for Social Services.

## Social Services – Administration

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	10,441,467	9,994,391	11,130,022	-	10,900,273	73,609	10,973,882	(156,140)	(1%)
SERVICE CHARGES	600	600	-	-	700	-	700	700	-%
MISCELLANEOUS INCOME	(12,158)	(14,964)	-	-	-	-	-	-	-%
<b>Total</b>	<b>10,429,909</b>	<b>9,980,027</b>	<b>11,130,022</b>	<b>-</b>	<b>10,900,973</b>	<b>73,609</b>	<b>10,974,582</b>	<b>(155,440)</b>	<b>(1%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,259,736	1,417,466	1,737,622	74,220	1,808,568	-	1,808,568	70,946	4%
PROFESSIONAL SERVICES	14,990	32,970	20,000	60,000	20,000	-	20,000	-	-%
SUPPLIES & MATERIALS	56,372	63,319	81,835	86,700	86,200	-	86,200	4,365	5%
CURRENT SERVICES	158,094	177,772	210,549	267,981	267,981	-	267,981	57,432	27%
FIXED CHARGES	548,178	462,794	536,961	616,271	994,632	-	994,632	457,671	85%
NON-CAPITALIZED ASSTES	20,493	16,965	71,455	33,100	33,100	147,218	180,318	108,863	152%
DSS PROGRAMS	10,153	73,838	202,800	238,750	238,750	-	238,750	35,950	18%
<b>Total</b>	<b>2,068,016</b>	<b>2,245,124</b>	<b>2,861,222</b>	<b>1,377,022</b>	<b>3,449,231</b>	<b>147,218</b>	<b>3,596,449</b>	<b>735,227</b>	<b>26%</b>
<b>Net Cost</b>	<b>\$ (8,361,893)</b>	<b>\$ (7,734,903)</b>	<b>\$ (8,268,800)</b>	<b>\$ 1,377,022</b>	<b>\$ (7,451,742)</b>	<b>\$ 73,609</b>	<b>\$ (7,378,133)</b>	<b>\$ 890,667</b>	<b>(11%)</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:** Most Social Services expenses are shown in their respective divisions.

**Fund operating costs for replacement furniture at Department of Social Services (DSS) located at 311 W Cornelius Harnett Boulevard, Lillington:** Provide funding for operating expenses for 134 replacement desks to be used by various divisions within the Department of Social Services. The desks are reimbursed for at least 50% by the State.

Net cost: \$73,609.



## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	49,385	109,076	12,975	-	7,000	-	7,000	(5,975)	(46%)
<b>Total</b>	<b>49,385</b>	<b>109,076</b>	<b>12,975</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>(5,975)</b>	<b>(46%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	116,569	163,546	195,803	23,000	207,853	-	207,853	12,050	6%
DSS PROGRAMS	204,578	179,257	381,988	381,988	381,988	-	381,988	-	-%
<b>Total</b>	<b>321,147</b>	<b>342,803</b>	<b>577,791</b>	<b>404,988</b>	<b>589,841</b>	<b>-</b>	<b>589,841</b>	<b>12,050</b>	<b>2%</b>
<b>Net Cost</b>	<b>\$ 271,762</b>	<b>\$ 233,727</b>	<b>\$ 564,816</b>	<b>\$ 404,988</b>	<b>\$ 582,841</b>	<b>\$ -</b>	<b>\$ 582,841</b>	<b>\$ 18,025</b>	<b>3%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,390,031	1,607,000	1,891,865	28,872	2,235,703	-	2,235,703	343,838	18%
CURRENT SERVICES	-	-	-	4,335	4,335	-	4,335	4,335	-%
DSS PROGRAMS	550,995	476,214	724,000	1,021,222	1,021,222	-	1,021,222	297,222	41%
<b>Total</b>	<b>1,941,026</b>	<b>2,083,214</b>	<b>2,615,865</b>	<b>1,054,429</b>	<b>3,261,260</b>	<b>-</b>	<b>3,261,260</b>	<b>645,395</b>	<b>25%</b>
<b>Net Cost</b>	<b>\$ 1,941,026</b>	<b>\$ 2,083,214</b>	<b>\$ 2,615,865</b>	<b>\$ 1,054,429</b>	<b>\$ 3,261,260</b>	<b>\$ -</b>	<b>\$ 3,261,260</b>	<b>\$ 645,395</b>	<b>25%</b>

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	17,662	18,204	20,000	-	20,000	-	20,000	-	-%
MISCELLANEOUS INCOME	1,103	1,803	-	-	-	-	-	-	-%
<b>Total</b>	<b>18,765</b>	<b>20,007</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	879,511	1,037,795	1,141,552	-	1,199,085	-	1,199,085	57,533	5%
CURRENT SERVICES	-	-	-	2,944	996	-	996	996	-%
FIXED CHARGES	390	-	-	-	-	-	-	-	-%
DSS PROGRAMS	53,979	71,118	130,147	138,610	138,610	-	138,610	8,463	7%
<b>Total</b>	<b>933,880</b>	<b>1,108,913</b>	<b>1,271,699</b>	<b>141,554</b>	<b>1,338,691</b>	<b>-</b>	<b>1,338,691</b>	<b>66,992</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 915,115</b>	<b>\$ 1,088,906</b>	<b>\$ 1,251,699</b>	<b>\$ 141,554</b>	<b>\$ 1,318,691</b>	<b>\$ -</b>	<b>\$ 1,318,691</b>	<b>\$ 66,992</b>	<b>5%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	422,236	456,671	486,115	-	511,098	-	511,098	24,983	5%
<b>Total</b>	<b>422,236</b>	<b>456,671</b>	<b>486,115</b>	<b>-</b>	<b>511,098</b>	<b>-</b>	<b>511,098</b>	<b>24,983</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 422,236</b>	<b>\$ 456,671</b>	<b>\$ 486,115</b>	<b>\$ -</b>	<b>\$ 511,098</b>	<b>\$ -</b>	<b>\$ 511,098</b>	<b>\$ 24,983</b>	<b>5%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	2,125,865	2,080,071	2,526,197	-	2,563,907	-	2,563,907	37,710	1%
CURRENT SERVICES	2,171	9,023	42,999	46,697	25,225	-	25,225	(17,774)	(41%)
DSS PROGRAMS	500	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>2,128,536</b>	<b>2,089,094</b>	<b>2,569,196</b>	<b>46,697</b>	<b>2,589,132</b>	<b>-</b>	<b>2,589,132</b>	<b>19,936</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 2,128,536</b>	<b>\$ 2,089,094</b>	<b>\$ 2,569,196</b>	<b>\$ 46,697</b>	<b>\$ 2,589,132</b>	<b>\$ -</b>	<b>\$ 2,589,132</b>	<b>\$ 19,936</b>	<b>1%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	162,469	162,498	160,000	158,000	158,000	-	158,000	(2,000)	(1%)
MISCELLANEOUS INCOME	42,809	39,985	45,100	-	45,100	-	45,100	-	-%
<b>Total</b>	<b>205,278</b>	<b>202,483</b>	<b>205,100</b>	<b>158,000</b>	<b>203,100</b>	<b>-</b>	<b>203,100</b>	<b>(2,000)</b>	<b>(1%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,233,484	1,297,122	1,433,383	36,223	1,525,555	-	1,525,555	92,172	6%
SUPPLIES & MATERIALS	-	13,896	-	-	-	-	-	-	-%
CURRENT SERVICES	14,475	29,132	20,894	82,000	82,000	-	82,000	61,106	292%
FIXED CHARGES	86,304	102,549	162,301	160,527	172,788	-	172,788	10,487	6%
NON-CAPTALIZED ASSTES	62,447	17,545	10,743	5,500	5,500	-	5,500	(5,243)	(49%)
DSS PROGRAMS	31,236	25,935	60,254	63,200	63,200	-	63,200	2,946	5%
<b>Total</b>	<b>1,427,946</b>	<b>1,486,179</b>	<b>1,687,575</b>	<b>347,450</b>	<b>1,849,043</b>	<b>-</b>	<b>1,849,043</b>	<b>161,468</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 1,222,668</b>	<b>\$ 1,283,696</b>	<b>\$ 1,482,475</b>	<b>\$ 189,450</b>	<b>\$ 1,645,943</b>	<b>\$ -</b>	<b>\$ 1,645,943</b>	<b>\$ 163,468</b>	<b>11%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	6,010	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>6,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	99,990	198,620	72,740	220,450	-	220,450	21,830	11%
CURRENT SERVICES	-	11,001	-	-	-	-	-	-	-%
FIXED CHARGES	75,640	-	-	-	-	-	-	-	-%
DSS PROGRAMS	1,979,262	749,575	1,359,067	180,831	180,831	-	180,831	(1,178,236)	(87%)
<b>Total</b>	<b>2,054,902</b>	<b>860,566</b>	<b>1,557,687</b>	<b>253,571</b>	<b>401,281</b>	<b>-</b>	<b>401,281</b>	<b>(1,156,406)</b>	<b>(74%)</b>
<b>Net Cost</b>	<b>\$ 2,048,892</b>	<b>\$ 860,566</b>	<b>\$ 1,557,687</b>	<b>\$ 253,571</b>	<b>\$ 401,281</b>	<b>\$ -</b>	<b>\$ 401,281</b>	<b>\$ (1,156,406)</b>	<b>(74%)</b>

## Social Services – Family & Children’s Medicaid

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,557,853	1,688,981	2,016,885	-	2,777,354	-	2,777,354	760,469	38%
CURRENT SERVICES	-	-	-	2,890	2,890	-	2,890	2,890	-%
<b>Total</b>	<b>1,557,853</b>	<b>1,688,981</b>	<b>2,016,885</b>	<b>2,890</b>	<b>2,780,244</b>	<b>-</b>	<b>2,780,244</b>	<b>763,359</b>	<b>38%</b>
<b>Net Cost</b>	<b>\$ 1,557,853</b>	<b>\$ 1,688,981</b>	<b>\$ 2,016,885</b>	<b>\$ 2,890</b>	<b>\$ 2,780,244</b>	<b>\$ -</b>	<b>\$ 2,780,244</b>	<b>\$ 763,359</b>	<b>38%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	8,570	3,030	15,000	-	25,000	-	25,000	10,000	67%
<b>Total</b>	<b>8,570</b>	<b>3,030</b>	<b>15,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>10,000</b>	<b>67%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,574,751	1,688,160	1,997,369	-	2,159,662	-	2,159,662	162,293	8%
PROFESSIONAL SERVICES	7,219	-	-	-	-	-	-	-	-%
CURRENT SERVICES	-	23,302	11,575	4,335	4,335	-	4,335	(7,240)	(63%)
NON-CAPITALIZED ASSTES	-	45,820	-	-	-	-	-	-	-%
DSS PROGRAMS	32,950	33,320	42,500	42,000	42,000	-	42,000	(500)	(1%)
<b>Total</b>	<b>1,614,920</b>	<b>1,790,602</b>	<b>2,051,444</b>	<b>46,335</b>	<b>2,205,997</b>	<b>-</b>	<b>2,205,997</b>	<b>154,553</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ 1,606,350</b>	<b>\$ 1,787,572</b>	<b>\$ 2,036,444</b>	<b>\$ 46,335</b>	<b>\$ 2,180,997</b>	<b>\$ -</b>	<b>\$ 2,180,997</b>	<b>\$ 144,553</b>	<b>7%</b>

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	849,567	1,495,683	2,331,524	-	2,331,524	-	2,331,524	-	-%
<b>Total</b>	<b>849,567</b>	<b>1,495,683</b>	<b>2,331,524</b>	<b>-</b>	<b>2,331,524</b>	<b>-</b>	<b>2,331,524</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,299,130	1,625,270	2,079,491	-	2,246,510	-	2,246,510	167,019	8%
PROFESSIONAL SERVICES	-	16,080	51,050	50,250	50,250	-	50,250	(800)	(2%)
SUPPLIES & MATERIALS	2,872	2,542	4,800	4,600	4,600	-	4,600	(200)	(4%)
CURRENT SERVICES	-	4,600	6,280	29,464	18,688	-	18,688	12,408	198%
FIXED CHARGES	13,690	-	-	-	-	-	-	-	-%
DSS PROGRAMS	1,583,211	2,231,813	4,220,000	4,106,645	4,106,645	-	4,106,645	(113,355)	(3%)
<b>Total</b>	<b>2,898,903</b>	<b>3,880,305</b>	<b>6,361,621</b>	<b>4,190,959</b>	<b>6,426,693</b>	<b>-</b>	<b>6,426,693</b>	<b>65,072</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 2,049,336</b>	<b>\$ 2,384,622</b>	<b>\$ 4,030,097</b>	<b>\$ 4,190,959</b>	<b>\$ 4,095,169</b>	<b>\$ -</b>	<b>\$ 4,095,169</b>	<b>\$ 65,072</b>	<b>2%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	22,468	21,455	25,000	-	25,000	-	25,000	-	-%
<b>Total</b>	<b>22,468</b>	<b>21,455</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	355,120	381,048	421,935	62,535	445,586	-	445,586	23,651	6%
CURRENT SERVICES	-	-	-	8,151	4,650	-	4,650	4,650	-%
<b>Total</b>	<b>355,120</b>	<b>381,048</b>	<b>421,935</b>	<b>70,686</b>	<b>450,236</b>	<b>-</b>	<b>450,236</b>	<b>28,301</b>	<b>7%</b>
<b>Net Cost</b>	<b>\$ 332,652</b>	<b>\$ 359,593</b>	<b>\$ 396,935</b>	<b>\$ 70,686</b>	<b>\$ 425,236</b>	<b>\$ -</b>	<b>\$ 425,236</b>	<b>\$ 28,301</b>	<b>7%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	51,529	36,251	70,000	-	25,000	-	25,000	(45,000)	(64%)
<b>Total</b>	<b>51,529</b>	<b>36,251</b>	<b>70,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>(45,000)</b>	<b>(64%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	162,950	187,273	205,609	29,375	215,744	-	215,744	10,135	5%
DSS PROGRAMS	41,833	36,485	70,000	45,000	45,000	-	45,000	(25,000)	(36%)
<b>Total</b>	<b>204,783</b>	<b>223,758</b>	<b>275,609</b>	<b>74,375</b>	<b>260,744</b>	<b>-</b>	<b>260,744</b>	<b>(14,865)</b>	<b>(5%)</b>
<b>Net Cost</b>	<b>\$ 153,254</b>	<b>\$ 187,507</b>	<b>\$ 205,609</b>	<b>\$ 74,375</b>	<b>\$ 235,744</b>	<b>\$ -</b>	<b>\$ 235,744</b>	<b>\$ 30,135</b>	<b>15%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	293,919	315,508	367,670	-	388,868	-	388,868	21,198	6%
DSS PROGRAMS	6,704	5,196	27,000	27,000	27,000	-	27,000	-	-%
<b>Total</b>	<b>300,623</b>	<b>320,704</b>	<b>394,670</b>	<b>27,000</b>	<b>415,868</b>	<b>-</b>	<b>415,868</b>	<b>21,198</b>	<b>5%</b>
<b>Net Cost</b>	<b>\$ 300,623</b>	<b>\$ 320,704</b>	<b>\$ 394,670</b>	<b>\$ 27,000</b>	<b>\$ 415,868</b>	<b>\$ -</b>	<b>\$ 415,868</b>	<b>\$ 21,198</b>	<b>5%</b>





## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
INTERFUND / BUDGETARY	-	-	721,814	-	1,285,000	-	1,285,000	563,186	78%
<b>Total</b>	-	-	<b>721,814</b>	-	<b>1,285,000</b>	-	<b>1,285,000</b>	<b>563,186</b>	<b>78%</b>
<b>Net Cost</b>	\$ -	\$ -	\$ 721,814	\$ -	\$ 1,285,000	\$ -	\$ 1,285,000	\$ 563,186	78%

### Expansion & Other Notes

**Difference between FY 2024 and FY 2025:** The FY 2024 Original Budget amount for contingency was \$1,460,000. 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 2025 recommended amount was compared with the original budget, the variance would be \$175,000 and the percent decrease would be 12%.



## Transfers to Debt and Capital Improvements

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
INTERFUND / BUDGETARY	11,690,000	27,336,394	13,345,286	11,000,000	11,000,000	-	11,000,000	(2,345,286)	(18%)
<b>Total</b>	<b>11,690,000</b>	<b>27,336,394</b>	<b>13,345,286</b>	<b>11,000,000</b>	<b>11,000,000</b>	<b>-</b>	<b>11,000,000</b>	<b>(2,345,286)</b>	<b>(18%)</b>
<b>Net Cost</b>	<b>\$ 11,690,000</b>	<b>\$ 27,336,394</b>	<b>\$ 13,345,286</b>	<b>\$ 11,000,000</b>	<b>\$ 11,000,000</b>	<b>\$ -</b>	<b>\$ 11,000,000</b>	<b>\$ (2,345,286)</b>	<b>(18%)</b>

### Expansion & Other Notes

**Transfers include:**

- > Debt Service Fund - \$11,000,000





# Public Safety Functional Area



## Animal Services — Animal Control

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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	54,000	55,391	76,125	145,369	76,125	-	76,125	-	-%
MISCELLANEOUS INCOME	200	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>54,200</b>	<b>55,391</b>	<b>76,125</b>	<b>145,369</b>	<b>76,125</b>	<b>-</b>	<b>76,125</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	263,989	316,159	365,703	8,000	388,823	60,976	449,799	84,096	23%
SUPPLIES & MATERIALS	22,462	30,362	43,476	41,450	41,450	6,176	47,626	4,150	10%
CURRENT SERVICES	14,880	26,176	23,440	22,167	22,167	3,988	26,155	2,715	12%
FIXED CHARGES	19,361	23,188	24,684	42,958	42,958	17,004	59,962	35,278	143%
NON-CAPITALIZED ASSETS	124	2,420	8,500	-	-	-	-	(8,500)	(100%)
<b>Total</b>	<b>320,816</b>	<b>398,305</b>	<b>465,803</b>	<b>114,575</b>	<b>495,398</b>	<b>88,144</b>	<b>583,542</b>	<b>117,739</b>	<b>25%</b>
<b>Net Cost</b>	<b>\$ 266,616</b>	<b>\$ 342,914</b>	<b>\$ 389,678</b>	<b>\$ (30,794)</b>	<b>\$ 419,273</b>	<b>\$ 88,144</b>	<b>\$ 507,417</b>	<b>\$ 117,739</b>	<b>30%</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 one full-time Municipal Field Service Officer position (grade 17) and operating expenses, such as computer, training, and vehicle. This position is needed to provide Animal Control services to all contracted municipalities. Current demand per municipality has increased, and non-emergency trapping services have been delayed. This position will be responsible for fielding daily municipal calls, investigations, animal trapping, assisting law enforcement, and be the point of contact for municipal agencies.

Net Cost: \$70,464.

**Fund operating costs for two replacement vehicles at Animal Services located at 1100 McKay Place, Lillington:** Provide funding for operating expenses for two replacement vehicles with Animal Services. Animal Services requests to replace two 2008 Ford 250 due to the high mileage, age, condition, and lack of storage space of both vehicles. The new vehicle will be used by real property appraisal staff to move and install foreclosure signs and to make off-road site visits down farm paths and dirt roads for present use value verification. The new vehicle will become part of the County’s fleet renewal program. In order to provide adequate public safety services 24 hours a day, dependable and capable vehicles are needed. Both vehicles will be part of the Fleet Renewal program.

Net Cost: \$17,680.

## Animal Services — Shelter

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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	19,916	25,883	26,247	26,247	26,247	-	26,247	-	-%
ENTERPRISE CHARGES	-	25	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	11,398	9,614	12,161	-	-	-	-	(12,161)	(100%)
<b>Total</b>	<b>31,314</b>	<b>35,522</b>	<b>38,408</b>	<b>26,247</b>	<b>26,247</b>	<b>-</b>	<b>26,247</b>	<b>(12,161)</b>	<b>(32%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	173,324	262,315	315,304	48,225	345,721	-	345,721	30,417	10%
PROFESSIONAL SERVICES	10,360	10,472	57,400	67,400	67,400	-	67,400	10,000	17%
SUPPLIES & MATERIALS	34,225	64,796	95,961	90,507	90,507	-	90,507	(5,454)	(6%)
CURRENT SERVICES	18,372	23,303	32,442	27,094	27,094	-	27,094	(5,348)	(16%)
FIXED CHARGES	2,065	3,088	4,216	15,107	15,107	-	15,107	10,891	258%
NON-CAPTALIZED ASSTES	-	3,014	8,500	-	-	-	-	(8,500)	(100%)
<b>Total</b>	<b>238,346</b>	<b>366,988</b>	<b>513,823</b>	<b>248,333</b>	<b>545,829</b>	<b>-</b>	<b>545,829</b>	<b>32,006</b>	<b>6%</b>
<b>Net Cost</b>	<b>\$ 207,032</b>	<b>\$ 331,466</b>	<b>\$ 475,415</b>	<b>\$ 222,086</b>	<b>\$ 519,582</b>	<b>\$ -</b>	<b>\$ 519,582</b>	<b>\$ 44,167</b>	<b>9%</b>

## Emergency Services - Emergency Management

Mission: 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	146,232	136,934	441	-	-	-	-	(441)	(100%)
SERVICE CHARGES	60,810	107,683	115,919	115,919	115,919	-	115,919	-	-%
MISCELLANEOUS INCOME	5,287	50,000	-	-	-	-	-	-	-%
<b>Total</b>	<b>212,329</b>	<b>294,617</b>	<b>116,360</b>	<b>115,919</b>	<b>115,919</b>	<b>-</b>	<b>115,919</b>	<b>(441)</b>	<b>(0%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	840,248	872,001	1,042,035	141,474	1,164,525	82,999	1,247,524	205,489	20%
PROFESSIONAL SERVICES	1,225	620	1,922	2,620	2,620	287	2,907	985	51%
SUPPLIES & MATERIALS	54,022	54,740	73,636	66,008	66,008	6,640	72,648	(988)	(1%)
CURRENT SERVICES	61,624	68,726	82,386	91,468	91,468	3,764	95,232	12,846	16%
FIXED CHARGES	51,595	47,453	82,000	91,981	91,981	600	92,581	10,581	13%
CAPITAL OUTLAY	-	-	-	-	-	81,000	81,000	81,000	-%
NON-CAPTALIZED ASSTES	15,855	84,048	12,574	20,620	20,620	7,510	28,130	15,556	124%
<b>Total</b>	<b>1,024,569</b>	<b>1,127,588</b>	<b>1,294,553</b>	<b>414,171</b>	<b>1,437,222</b>	<b>182,800</b>	<b>1,620,022</b>	<b>325,469</b>	<b>25%</b>
<b>Net Cost</b>	<b>\$ 812,240</b>	<b>\$ 832,971</b>	<b>\$ 1,178,193</b>	<b>\$ 298,252</b>	<b>\$ 1,321,303</b>	<b>\$ 182,800</b>	<b>\$ 1,504,103</b>	<b>\$ 325,910</b>	<b>28%</b>

### Expansion & Other Notes

**Fund a full-time employee and operating costs to support Emergency Services located at 1005 Edwards Brothers Drive, Lillington:** Provide funding for a full-time Daytime Deputy Fire Marshal position (grade 26) and operating expenses, such as computer, vehicle, and public safety supplies. This position will primarily concentrate on enforcing fire codes, conducting routine fire prevention inspections, reviewing plans, completing numerous final inspections for new occupancies and offering technical guidance to

contractors and developers. Additionally, this position will assume a pivotal role in emergency response activities, help bolster Emergency Operations Center (EOC) operations, conduct investigations into cause and origins of fires, cover when our shift staff are out, join our on-call duty officer rotation, and actively contribute to public education campaigns.

Net Cost: \$182,800.

## Emergency Services — Emergency Management Grants

Mission: 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	106,783	259,487	374,520	189,002	242,502	-	242,502	(132,018)	(35%)
<b>Total</b>	<b>106,783</b>	<b>259,487</b>	<b>374,520</b>	<b>189,002</b>	<b>242,502</b>	<b>-</b>	<b>242,502</b>	<b>(132,018)</b>	<b>(35%)</b>
<b>Expenses</b>									
SUPPLIES & MATERIALS	33,095	55,403	152,924	108,292	108,292	-	108,292	(44,632)	(29%)
CURRENT SERVICES	-	-	10,000	20,000	20,000	-	20,000	10,000	100%
CAPITAL OUTLAY	41,489	195,097	211,596	56,892	56,892	-	56,892	(154,704)	(73%)
NON-CAPITALIZED ASSTES	7,011	-	-	57,318	57,318	-	57,318	57,318	-%
<b>Total</b>	<b>81,595</b>	<b>250,500</b>	<b>374,520</b>	<b>242,502</b>	<b>242,502</b>	<b>-</b>	<b>242,502</b>	<b>(132,018)</b>	<b>(35%)</b>
<b>Net Cost</b>	<b>\$ (25,188)</b>	<b>\$ (8,987)</b>	<b>\$ -</b>	<b>\$ 53,500</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	70,644	1,188,682	-	-	702,869	-	702,869	702,869	-%
SERVICE CHARGES	5,963,411	7,510,558	6,393,400	6,393,400	6,393,400	-	6,393,400	-	-%
MISCELLANEOUS INCOME	1,044	4,786	-	-	-	-	-	-	-%
<b>Total</b>	<b>6,035,099</b>	<b>8,704,026</b>	<b>6,393,400</b>	<b>6,393,400</b>	<b>7,096,269</b>	<b>-</b>	<b>7,096,269</b>	<b>702,869</b>	<b>11%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	7,580,095	7,908,929	9,557,697	1,915,328	10,512,244	-	10,512,244	954,547	10%
PROFESSIONAL SERVICES	1,097	3,579	5,000	5,000	5,000	-	5,000	-	-%
SUPPLIES & MATERIALS	590,504	502,619	621,750	614,250	614,250	3,000	617,250	(4,500)	(1%)
CURRENT SERVICES	201,361	204,591	227,031	278,345	280,145	12,020	292,165	65,134	29%
FIXED CHARGES	432,824	738,977	908,980	1,254,047	1,248,467	7,164	1,255,631	346,651	38%
CAPITAL OUTLAY	21,589	-	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSTES	22,317	10,445	5,500	2,000	2,000	2,900	4,900	(600)	(11%)
HEALTH	24,437	230,377	250,000	-	-	-	-	(250,000)	(100%)
<b>Total</b>	<b>8,874,224</b>	<b>9,599,517</b>	<b>11,575,958</b>	<b>4,068,970</b>	<b>12,662,106</b>	<b>25,084</b>	<b>12,687,190</b>	<b>1,111,232</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ 2,839,125</b>	<b>\$ 895,491</b>	<b>\$ 5,182,558</b>	<b>\$ (2,324,430)</b>	<b>\$ 5,565,837</b>	<b>\$ 25,084</b>	<b>\$ 5,590,921</b>	<b>\$ 408,363</b>	<b>8%</b>

### Expansion & Other Notes

**Fund operating costs for additional emergency services coverage for Northwest Harnett Station 3 to support Emergency Medical Services Department located at 1005 Edwards Brothers Drive, Lillington:** Provide funding for operating expenses, such computers, furniture, fuel, and rental space to assist with providing emergency services for the Northwest Harnett Station 3 (Medic 16). The East and West side supervisor units currently use a 911 ambulance and are staffed with two employees per shift: one District Chief and one Paramedic. With the purchase of three

new quick-response vehicles, the department will transition the District Chiefs to the quick response vehicles and put the two Paramedics in one ambulance to staff Medic 16.

Net Cost: \$25,084.

**The recommended funding also includes:**

- > Provides funding for three emergency response vehicles. The funds are budgeted in the General Fund Capital Reserve (\$190,173).



## Emergency Services — Medical Examiner

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
FIXED CHARGES	99,550	82,400	100,000	100,000	100,000	-	100,000	-	-%
<b>Total</b>	<b>99,550</b>	<b>82,400</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ 99,550</b>	<b>\$ 82,400</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</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 the 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	-	1,583,178	-	-	-	-	-	-	-%
<b>Total</b>	-	<b>1,583,178</b>	-	-	-	-	-	-	-%
<b>Expenses</b>									
FIXED CHARGES	3,749,400	5,792,107	4,592,173	5,549,191	5,372,140	-	5,372,140	779,967	17%
<b>Total</b>	<b>3,749,400</b>	<b>5,792,107</b>	<b>4,592,173</b>	<b>5,549,191</b>	<b>5,372,140</b>	-	<b>5,372,140</b>	<b>779,967</b>	<b>17%</b>
<b>Net Cost</b>	<b>\$ 3,749,400</b>	<b>\$ 4,208,929</b>	<b>\$ 4,592,173</b>	<b>\$ 5,549,191</b>	<b>\$ 5,372,140</b>	<b>\$ -</b>	<b>\$ 5,372,140</b>	<b>\$ 779,967</b>	<b>17%</b>

### Expansion & Other Notes

The recommended budget includes a 17% across-the-board increase for rescue agencies, allocating 10% for increased operational costs and 7% to offset the loss of Medicaid Cost Settlement funds.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	172,181	138,881	278,800	61,060	61,060	-	61,060	(217,740)	(78%)
SERVICE CHARGES	2,586,419	2,583,804	2,798,564	1,230,962	2,644,541	-	2,644,541	(154,023)	(6%)
MISCELLANEOUS INCOME	278,568	422,674	175,000	116,000	251,988	-	251,988	76,988	44%
<b>Total</b>	<b>3,037,168</b>	<b>3,145,359</b>	<b>3,252,364</b>	<b>1,408,022</b>	<b>2,957,589</b>	<b>-</b>	<b>2,957,589</b>	<b>(294,775)</b>	<b>(9%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	16,595,745	17,290,278	21,128,643	499,925	22,187,450	23,155	22,210,605	1,081,962	5%
PROFESSIONAL SERVICES	77,344	68,427	98,495	83,375	90,375	-	90,375	(8,120)	(8%)
SUPPLIES & MATERIALS	935,990	1,191,314	1,131,344	1,206,838	1,213,138	-	1,213,138	81,794	7%
CURRENT SERVICES	1,025,654	1,260,004	1,389,452	1,622,421	1,646,361	-	1,646,361	256,909	18%
FIXED CHARGES	2,612,993	2,464,478	3,148,549	4,303,552	4,166,999	36,000	4,202,999	1,054,450	33%
CAPITAL OUTLAY	-	60,533	47,000	-	-	-	-	(47,000)	(100%)
NON-CAPTALIZED ASSTES	97,362	190,542	239,380	296,990	319,050	-	319,050	79,670	33%
<b>Total</b>	<b>21,345,088</b>	<b>22,525,576</b>	<b>27,182,863</b>	<b>8,013,101</b>	<b>29,623,373</b>	<b>59,155</b>	<b>29,682,528</b>	<b>2,499,665</b>	<b>9%</b>
<b>Net Cost</b>	<b>\$ 18,307,920</b>	<b>\$ 19,380,217</b>	<b>\$ 23,930,499</b>	<b>\$ 6,605,079</b>	<b>\$ 26,665,784</b>	<b>\$ 59,155</b>	<b>\$ 26,724,939</b>	<b>\$ 2,794,440</b>	<b>12%</b>

# Sheriff's Office

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	144,034	118,443	108,800	36,060	36,060	-	36,060	(72,740)	(67%)
SERVICE CHARGES	318,095	381,265	283,628	330,000	326,025	-	326,025	42,397	15%
MISCELLANEOUS INCOME	7,230	14,008	-	-	-	-	-	-	-%
<b>Total</b>	<b>469,359</b>	<b>513,716</b>	<b>392,428</b>	<b>366,060</b>	<b>362,085</b>	<b>-</b>	<b>362,085</b>	<b>(30,343)</b>	<b>(8%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	10,897,445	11,358,717	13,426,105	301,025	14,626,221	23,155	14,649,376	1,223,271	9%
PROFESSIONAL SERVICES	70,744	64,827	89,775	65,775	72,775	-	72,775	(17,000)	(19%)
SUPPLIES & MATERIALS	821,667	1,042,655	960,321	1,025,338	1,028,938	-	1,028,938	68,617	7%
CURRENT SERVICES	512,647	586,609	695,460	798,874	797,814	-	797,814	102,354	15%
FIXED CHARGES	343,347	337,229	415,281	1,267,496	1,315,096	36,000	1,351,096	935,815	225%
NON-CAPITALIZED ASSTES	52,702	115,180	207,280	175,276	197,336	-	197,336	(9,944)	(5%)
<b>Total</b>	<b>12,698,552</b>	<b>13,505,217</b>	<b>15,794,222</b>	<b>3,633,784</b>	<b>18,038,180</b>	<b>59,155</b>	<b>18,097,335</b>	<b>2,303,113</b>	<b>15%</b>
<b>Net Cost</b>	<b>\$ 12,229,193</b>	<b>\$ 12,991,501</b>	<b>\$ 15,401,794</b>	<b>\$ 3,267,724</b>	<b>\$ 17,676,095</b>	<b>\$ 59,155</b>	<b>\$ 17,735,250</b>	<b>\$ 2,333,456</b>	<b>15%</b>

## Expansion & Other Notes

**Fund operating costs to purchase four surveillance cameras to support the Sheriff's Office located at 175 Bain Street, Lillington:** Provide funding for four surveillance cameras in two locations, which will be utilized as a law enforcement tool to increase the surveillance of the public for safety and criminal investigation leads. This expansion will assist in coverage of police presence and surveillance during a time of limited personnel and personnel shortages.

Net Cost: \$36,000.

**Fund two reclassifications to support the Sheriff's Office located at 175 Bain Street, Lillington:** Provide funding to reclassify Administrative

Assistant (grade 19) to Criminal Analyst II (grade 22) in the Narcotics Division and Administrative Assistant III (grade 16) to Criminal Analyst I (grade 20) in the Criminal Investigation Division. Both administrative assistants have been working in dual roles of administrative assistant and criminal analyst. The criminal analyst role formulates and deciphers data, data entry, phone tolls, strategic interpretation of data, manages software entry for calls for service as well as reporting monthly, annually, and as needed for criminal activity.

Net Cost: \$23,155.

## Sheriff's Office — Campbell Deputies

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	546,241	543,154	723,436	66,013	691,536	-	691,536	(31,900)	(4%)
MISCELLANEOUS INCOME	8,025	8,833	-	-	-	-	-	-	-%
<b>Total</b>	<b>554,266</b>	<b>551,987</b>	<b>723,436</b>	<b>66,013</b>	<b>691,536</b>	<b>-</b>	<b>691,536</b>	<b>(31,900)</b>	<b>(4%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	480,769	550,432	689,336	17,500	643,023	-	643,023	(46,313)	(7%)
SUPPLIES & MATERIALS	16,862	21,042	24,200	27,800	27,800	-	27,800	3,600	15%
CURRENT SERVICES	8,157	3,914	9,900	14,050	14,050	-	14,050	4,150	42%
FIXED CHARGES	-	-	-	6,663	6,663	-	6,663	6,663	-%
<b>Total</b>	<b>505,788</b>	<b>575,388</b>	<b>723,436</b>	<b>66,013</b>	<b>691,536</b>	<b>-</b>	<b>691,536</b>	<b>(31,900)</b>	<b>(4%)</b>
<b>Net Cost</b>	<b>\$ (48,478)</b>	<b>\$ 23,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## Sheriff's Office — Child Support Enforcement

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
MISCELLANEOUS INCOME	80,275	90,053	-	5,000	107,988	-	107,988	107,988	-%
<b>Total</b>	<b>80,275</b>	<b>90,053</b>	<b>-</b>	<b>5,000</b>	<b>107,988</b>	<b>-</b>	<b>107,988</b>	<b>107,988</b>	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	81,478	91,282	95,907	-	102,988	-	102,988	7,081	7%
SUPPLIES & MATERIALS	2,993	3,093	3,100	3,500	3,500	-	3,500	400	13%
CURRENT SERVICES	678	1,873	1,500	1,500	1,500	-	1,500	-	-%
<b>Total</b>	<b>85,149</b>	<b>96,248</b>	<b>100,507</b>	<b>5,000</b>	<b>107,988</b>	<b>-</b>	<b>107,988</b>	<b>7,481</b>	<b>7%</b>
<b>Net Cost</b>	<b>\$ 4,874</b>	<b>\$ 6,195</b>	<b>\$ 100,507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(100,507)</b>	<b>(100%)</b>

# Sheriff’s Office — Emergency Communications

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,567,227	1,839,250	2,293,504	135,085	2,521,585	12,343	2,533,928	240,424	10%
PROFESSIONAL SERVICES	-	-	-	1,000	1,000	-	1,000	1,000	-%
SUPPLIES & MATERIALS	6,015	3,759	4,600	6,500	6,000	-	6,000	1,400	30%
CURRENT SERVICES	22,185	26,412	74,016	86,340	82,792	-	82,792	8,776	12%
FIXED CHARGES	158,808	90,819	158,011	255,292	232,561	-	232,561	74,550	47%
NON-CAPTALIZED ASSTES	-	-	18,150	12,900	11,800	-	11,800	(6,350)	(35%)
<b>Total</b>	<b>1,754,235</b>	<b>1,960,240</b>	<b>2,548,281</b>	<b>497,117</b>	<b>2,855,738</b>	<b>12,343</b>	<b>2,868,081</b>	<b>319,800</b>	<b>13%</b>
<b>Net Cost</b>	<b>\$ 1,754,235</b>	<b>\$ 1,960,240</b>	<b>\$ 2,548,281</b>	<b>\$ 497,117</b>	<b>\$ 2,855,738</b>	<b>\$ 12,343</b>	<b>\$ 2,868,081</b>	<b>\$ 319,800</b>	<b>13%</b>

## Expansion & Other Notes

**Fund operating costs for incentive pay for Certified Training Officers of Emergency Communications Division of the Harnett County Sheriff’s Office located at 175 Bain Street, Lillington:** Provide funding for incentive pay and benefits compensate the trainers for the increased workload and provide an incentive for other qualified Telecommunicators to want to

become a trainer. The incentive would provide a shift premium of \$10 per shift for certified trainers while they are actively training a new employee or providing remedial training to a current employee.

Net Cost: \$12,343.

# Sheriff's Office — Detention Center (Jail)

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	28,147	20,438	170,000	25,000	25,000	-	25,000	(145,000)	(85%)
SERVICE CHARGES	352,066	432,986	491,500	326,980	326,980	-	326,980	(164,520)	(33%)
MISCELLANEOUS INCOME	183,038	309,780	175,000	111,000	144,000	-	144,000	(31,000)	(18%)
<b>Total</b>	<b>563,251</b>	<b>763,204</b>	<b>836,500</b>	<b>462,980</b>	<b>495,980</b>	-	<b>495,980</b>	<b>(340,520)</b>	<b>(41%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	3,650,499	4,031,096	4,878,839	159,400	4,628,609	-	4,628,609	(250,230)	(5%)
PROFESSIONAL SERVICES	6,600	3,600	8,720	17,600	17,600	-	17,600	8,880	102%
SUPPLIES & MATERIALS	94,468	124,524	143,723	150,200	152,900	-	152,900	9,177	6%
CURRENT SERVICES	504,172	665,745	672,477	797,882	822,882	-	822,882	150,405	22%
FIXED CHARGES	1,974,443	1,807,580	2,301,165	2,553,539	2,369,386	-	2,369,386	68,221	3%
CAPITAL OUTLAY	-	60,533	47,000	-	-	-	-	(47,000)	(100%)
NON-CAPTALIZED ASSTES	44,660	75,362	32,100	121,714	121,714	-	121,714	89,614	279%
<b>Total</b>	<b>6,274,842</b>	<b>6,768,440</b>	<b>8,084,024</b>	<b>3,800,335</b>	<b>8,113,091</b>	-	<b>8,113,091</b>	<b>29,067</b>	<b>0%</b>
<b>Net Cost</b>	<b>\$ 5,711,591</b>	<b>\$ 6,005,236</b>	<b>\$ 7,247,524</b>	<b>\$ 3,337,355</b>	<b>\$ 7,617,111</b>	-	<b>\$ 7,617,111</b>	<b>\$ 369,587</b>	<b>5%</b>



## Sheriff's Office — School Resource Officers

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	1,370,017	1,226,399	1,300,000	507,969	1,300,000	-	1,300,000	-	-%
<b>Total</b>	<b>1,370,017</b>	<b>1,226,399</b>	<b>1,300,000</b>	<b>507,969</b>	<b>1,300,000</b>	-	<b>1,300,000</b>	-	<b>-%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,485,554	1,258,751	2,038,456	22,000	2,186,609	-	2,186,609	148,153	7%
CURRENT SERVICES	-	1,863	10,115	10,115	10,115	-	10,115	-	-%
FIXED CHARGES	295,203	319,669	432,103	475,854	475,854	-	475,854	43,751	10%
<b>Total</b>	<b>1,780,757</b>	<b>1,580,283</b>	<b>2,480,674</b>	<b>507,969</b>	<b>2,672,578</b>	-	<b>2,672,578</b>	<b>191,904</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ 410,740</b>	<b>\$ 353,884</b>	<b>\$ 1,180,674</b>	<b>\$ -</b>	<b>\$ 1,372,578</b>	<b>\$ -</b>	<b>\$ 1,372,578</b>	<b>\$ 191,904</b>	<b>16%</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	222,034	387,407	1,311,465	1,339,155	1,199,223	204,612	1,403,835	92,370	7%
<b>Total</b>	<b>222,034</b>	<b>387,407</b>	<b>1,311,465</b>	<b>1,339,155</b>	<b>1,199,223</b>	<b>204,612</b>	<b>1,403,835</b>	<b>92,370</b>	<b>7%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	181,647	198,648	260,783	1,500	283,986	-	283,986	23,203	9%
PROFESSIONAL SERVICES	1,147	1,323	2,000	2,000	2,000	-	2,000	-	-%
SUPPLIES & MATERIALS	5,436	5,616	25,196	14,665	7,550	-	7,550	(17,646)	(70%)
CURRENT SERVICES	28,053	29,362	29,187	35,700	35,700	6,612	42,312	13,125	45%
FIXED CHARGES	45,074	85,210	81,280	72,828	72,828	-	72,828	(8,452)	(10%)
NON-CAPITALIZED ASSTES	-	134,044	1,037,944	1,056,815	923,998	220,000	1,143,998	106,054	10%
TRANSPORTATION	-	-	5,000	5,000	5,000	-	5,000	-	-%
<b>Total</b>	<b>261,357</b>	<b>454,203</b>	<b>1,441,390</b>	<b>1,188,508</b>	<b>1,331,062</b>	<b>226,612</b>	<b>1,557,674</b>	<b>116,284</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ 39,323</b>	<b>\$ 66,796</b>	<b>\$ 129,925</b>	<b>\$ (150,647)</b>	<b>\$ 131,839</b>	<b>\$ 22,000</b>	<b>\$ 153,839</b>	<b>\$ 23,914</b>	<b>18%</b>

### Expansion & Other Notes

**Fund grant match to replace transit vehicles at 250 Alexander Drive, Lillington:** Provide funding to match CTPCP Grant to replace two 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 number 7967, it will

exceed North Carolina Department of Transportation’s recommended lifecycle. The State has also approved the replacement purchase of van number 7953, which was wrecked in February 2021. Procurement includes the cost of the vehicle, required camera system installation, radio system Installation.

Net Cost: \$22,000.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	1,404,493	1,100,104	1,034,756	1,044,118	1,044,118	-	1,044,118	9,362	1%
SERVICE CHARGES	6,521	10,358	10,000	10,000	10,000	-	10,000	-	-%
MISCELLANEOUS INCOME	30,596	3,104	-	-	-	-	-	-	-%
<b>Total</b>	<b>1,441,610</b>	<b>1,113,566</b>	<b>1,044,756</b>	<b>1,054,118</b>	<b>1,054,118</b>	<b>-</b>	<b>1,054,118</b>	<b>9,362</b>	<b>1%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	801,806	825,130	1,198,944	359,574	1,316,682	52,777	1,369,459	170,515	14%
PROFESSIONAL SERVICES	332	1,515	3,000	3,000	3,000	-	3,000	-	-%
SUPPLIES & MATERIALS	135,847	138,822	159,514	158,800	161,300	1,050	162,350	2,836	2%
CURRENT SERVICES	27,503	46,593	136,277	197,636	193,676	-	193,676	57,399	42%
FIXED CHARGES	22,025	23,523	39,240	171,858	135,858	-	135,858	96,618	246%
CONTRACTS & GRANTS	25,100	-	-	-	-	-	-	-	-%
NON-CAPTALIZED ASSTES	322	4,785	41,863	-	-	-	-	(41,863)	(100%)
<b>Total</b>	<b>1,012,935</b>	<b>1,040,368</b>	<b>1,578,838</b>	<b>890,868</b>	<b>1,810,516</b>	<b>53,827</b>	<b>1,864,343</b>	<b>285,505</b>	<b>18%</b>
<b>Net Cost</b>	<b>\$ (428,675)</b>	<b>\$ (73,198)</b>	<b>\$ 534,082</b>	<b>\$ (163,250)</b>	<b>\$ 756,398</b>	<b>\$ 53,827</b>	<b>\$ 810,225</b>	<b>\$ 276,143</b>	<b>52%</b>

### Expansion & Other Notes

**Fund a full-time employee and operating costs to support Harnett Area Rural Transit System (HARTS) located at 250 Alexander Drive, Lillington:** Provide funding for one full-time Transit Driver position (grade 12) and operating expenses, such as uniforms. This position is needed to accommodate the increased demand for transit services. HARTS is

experiencing part-time recruitment issues and a higher than historical turn over with part-time drivers. More potential new drivers are requiring full-time employment.

Net Cost: \$53,827.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	-	82,000	-	-	-	-	-	-	-%
SERVICE CHARGES	818,441	827,387	1,274,808	1,029,151	1,299,208	-	1,299,208	24,400	2%
MISCELLANEOUS INCOME	64,174	88,847	45,000	48,500	48,500	-	48,500	3,500	8%
INTERFUND / BUDGETARY	-	-	2,500,000	-	-	-	-	(2,500,000)	(100%)
<b>Total</b>	<b>882,615</b>	<b>998,234</b>	<b>3,819,808</b>	<b>1,077,651</b>	<b>1,347,708</b>	-	<b>1,347,708</b>	<b>(2,472,100)</b>	<b>(65%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	189,279	202,560	315,718	57,337	327,294	-	327,294	11,576	4%
PROFESSIONAL SERVICES	-	8,234	470	-	-	-	-	(470)	(100%)
SUPPLIES & MATERIALS	599,652	699,731	892,572	894,000	894,000	-	894,000	1,428	0%
CURRENT SERVICES	42,861	46,913	60,598	55,638	55,738	-	55,738	(4,860)	(8%)
FIXED CHARGES	42,342	50,299	50,392	70,276	70,276	-	70,276	19,884	39%
CAPITAL OUTLAY	15,971	41,301	2,500,000	-	-	-	-	(2,500,000)	(100%)
NON-CAPITALIZED ASSTES	17,927	349	58	400	400	-	400	342	590%
<b>Total</b>	<b>908,032</b>	<b>1,049,387</b>	<b>3,819,808</b>	<b>1,077,651</b>	<b>1,347,708</b>	-	<b>1,347,708</b>	<b>(2,472,100)</b>	<b>(65%)</b>
<b>Net Cost</b>	<b>\$ 25,417</b>	<b>\$ 51,153</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 rewrite of Minimum Standards document and Rules and Regulations document (\$22,535)
- > Provides funding for a new maintenance building (\$42,000)
- > Provides funding for a new ground power unit (\$30,000)

These funds are budgeted in the General Fund Capital Reserve (\$94,535).



# Enterprise Funds



# Harnett Regional Water Fund Summary

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES	1,149	555,432	250,000	750,000	750,000	-	750,000	500,000	200%
ENTERPRISE CHARGES	2,379,865	2,477,357	2,113,000	2,418,000	2,418,000	-	2,418,000	305,000	14%
FACILITY FEES	39,966,547	41,935,720	40,635,000	43,600,000	43,600,000	-	43,600,000	2,965,000	7%
MISCELLANEOUS INCOME	9,532,430	761,792	340,000	340,000	340,000	-	340,000	-	-%
INTERFUND / BUDGETARY	2,208,738	-	1,913,600	-	-	-	-	(1,913,600)	(100%)
<b>Total</b>	<b>54,088,729</b>	<b>45,730,301</b>	<b>45,251,600</b>	<b>47,108,000</b>	<b>47,108,000</b>	<b>-</b>	<b>47,108,000</b>	<b>1,856,400</b>	<b>4%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	8,171,823	8,645,861	10,353,716	11,644,545	11,027,447	617,098	11,644,545	1,290,829	12%
PROFESSIONAL SERVICES	400,467	280,691	746,671	796,900	796,900	-	796,900	50,229	7%
SUPPLIES & MATERIALS	4,278,132	5,318,936	7,730,675	8,233,125	8,233,125	-	8,233,125	502,450	7%
CURRENT SERVICES	9,054,827	10,719,842	12,777,044	14,110,630	14,110,630	-	14,110,630	1,333,586	10%
FIXED CHARGES	16,163,761	22,842,333	4,417,329	4,867,379	4,867,379	-	4,867,379	450,050	10%
CAPITAL OUTLAY	12	763,967	3,879,904	2,864,014	1,989,014	875,000	2,864,014	(1,015,890)	(26%)
NON-CAPITALIZED ASSTES	70,854	128,899	246,600	257,600	257,600	-	257,600	11,000	4%
INTERFUND / BUDGETARY	6,441,330	28,847,973	5,099,661	4,333,807	4,333,807	-	4,333,807	(765,854)	(15%)
<b>Total</b>	<b>44,581,206</b>	<b>77,548,502</b>	<b>45,251,600</b>	<b>47,108,000</b>	<b>45,615,902</b>	<b>1,492,098</b>	<b>47,108,000</b>	<b>1,856,400</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ (9,507,523)</b>	<b>\$ 31,818,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,492,098)</b>	<b>\$ 1,492,098</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>



## Harnett Regional Water Fund Revenue

Revenue:	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended
SERVICE CHARGES - INVEST EARNINGS	1,149	555,432	250,000	750,000	-	750,000
ENTR CHARGES - OTHER SERVICES	920,061	897,830	750,000	950,000	-	950,000
ENTR CHARGES - RETURNED CHECK	15,650	17,900	13,000	18,000	-	18,000
ENTR CHARGES - PENALTIES	1,444,154	1,561,627	1,350,000	1,450,000	-	1,450,000
FACILITY FEES - WATER	26,866,082	27,392,797	26,500,000	28,500,000	-	28,500,000
FACILITY FEES - SEWER	12,349,763	13,762,882	13,310,000	14,200,000	-	14,200,000
FACILITY FEES - ENERGY	750,702	780,041	825,000	900,000	-	900,000
SALE OF MATERIALS AND SCRAP	1,000	-	-	-	-	-
SALE OF ASSETS	30,230	68,326	15,000	15,000	-	15,000
GAIN/LOSS ON ASSETS	(66,531)	-	-	-	-	-
CAPITAL OUTLAY OFFSET	8,451,828	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	390,000	-	-	-	-	-
INSURANCE SETTLEMENT	38,023	54,844	-	-	-	-
LEASE / RENT	170,558	186,354	175,000	175,000	-	175,000
OTHER REVENUE	517,322	452,268	150,000	150,000	-	150,000
TRANSFERS FROM - CAPITAL PROJECT	2,208,738	-	-	-	-	-
FUND BALANCE APPROPRIATED	-	-	1,913,600	-	-	-
<b>Total Revenue</b>	<b>\$ 54,088,729</b>	<b>\$ 45,730,301</b>	<b>\$ 45,251,600</b>	<b>\$ 47,108,000</b>	<b>\$ -</b>	<b>\$ 47,108,000</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	2,363,381	2,377,114	2,914,825	3,104,250	3,042,729	61,521	3,104,250	189,425	7%
PROFESSIONAL SERVICES	89,584	54,039	168,000	168,000	168,000	-	168,000	-	-%
SUPPLIES & MATERIALS	298,493	282,121	993,150	1,287,150	1,287,150	-	1,287,150	294,000	30%
CURRENT SERVICES	236,179	394,985	534,755	609,195	609,195	-	609,195	74,440	14%
FIXED CHARGES	14,148,805	20,780,595	2,181,110	2,378,610	2,378,610	-	2,378,610	197,500	9%
CAPITAL OUTLAY	112,342	-	1,911,299	1,989,014	1,989,014	-	1,989,014	77,715	4%
NON-CAPTALIZED ASSTES	42,588	5,384	39,700	42,500	42,500	-	42,500	2,800	7%
INTERFUND / BUDGETARY	6,441,330	28,847,973	5,099,661	4,333,807	4,333,807	-	4,333,807	(765,854)	(15%)
<b>Total</b>	<b>23,732,702</b>	<b>52,742,211</b>	<b>13,842,500</b>	<b>13,912,526</b>	<b>13,851,005</b>	<b>61,521</b>	<b>13,912,526</b>	<b>70,026</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ 23,732,702</b>	<b>\$ 52,742,211</b>	<b>\$ 13,842,500</b>	<b>\$ 13,912,526</b>	<b>\$ 13,851,005</b>	<b>\$ 61,521</b>	<b>\$ 13,912,526</b>	<b>\$ 70,026</b>	<b>1%</b>

### Expansion & Other Notes

**Fund a full-time employee and operating costs to support Harnett Regional Water-Customer Service Division located at 700 McKinney Parkway, Lillington:** Provide funding for one full-time Utility Customer Service Representative I position (grade 17) and operating expenses, such

as computer and office supplies. This position is needed to accommodate the increased number of applications and credit verifications, and to ensure adequate staff is available to assist with public requests.

Net Cost: \$61,521.

# Harnett Regional Water – Sewer Collections

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,029,531	1,159,931	1,413,002	1,528,900	1,583,198	-	1,583,198	170,196	12%
PROFESSIONAL SERVICES	96,937	21,350	90,000	105,000	105,000	-	105,000	15,000	17%
SUPPLIES & MATERIALS	650,524	715,043	1,084,520	1,022,700	1,022,700	-	1,022,700	(61,820)	(6%)
CURRENT SERVICES	2,498,367	2,709,410	2,739,105	2,943,175	2,943,175	-	2,943,175	204,070	7%
FIXED CHARGES	189,286	186,964	197,038	258,838	258,838	-	258,838	61,800	31%
CAPITAL OUTLAY	(389,615)	265,993	452,297	278,000	-	278,000	278,000	(174,297)	(39%)
NON-CAPITALIZED ASSTES	435	14,180	27,000	27,000	27,000	-	27,000	-	-%
<b>Total</b>	<b>4,075,465</b>	<b>5,072,871</b>	<b>6,002,962</b>	<b>6,163,613</b>	<b>5,939,911</b>	<b>278,000</b>	<b>6,217,911</b>	<b>214,949</b>	<b>4%</b>
<b>Net Cost</b>	<b>\$ 4,075,465</b>	<b>\$ 5,072,871</b>	<b>\$ 6,002,962</b>	<b>\$ 6,163,613</b>	<b>\$ 5,939,911</b>	<b>\$ 278,000</b>	<b>\$ 6,217,911</b>	<b>\$ 214,949</b>	<b>4%</b>

## Expansion & Other Notes

**Fund capital costs for two replacement vehicles at Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:** Provide funding for capital expense to replace two service trucks with the Sewer Collection 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: \$152,000.

**Fund capital costs for the purchase of two new generators Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:** Provide funding for capital expenses to purchase two backup generators at sewer lift stations SLS #16 and SLS #38. New permanent stand-by generators at these two sewer lift stations will ensure reliable sewer service will continue in the event of power outages in these areas.

Net Cost: \$126,000.

# Harnett Regional Water – Water Distribution

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,344,716	1,466,219	1,896,561	2,114,241	2,004,517	-	2,004,517	107,956	6%
PROFESSIONAL SERVICES	133,552	106,983	135,500	155,500	155,500	-	155,500	20,000	15%
SUPPLIES & MATERIALS	810,370	725,217	1,068,183	1,071,400	1,071,400	-	1,071,400	3,217	0%
CURRENT SERVICES	2,049,131	2,493,331	2,688,950	3,133,750	3,133,750	-	3,133,750	444,800	17%
FIXED CHARGES	353,774	362,692	369,646	392,446	392,446	-	392,446	22,800	6%
CAPITAL OUTLAY	88,728	136,662	1,190,864	200,000	-	200,000	200,000	(990,864)	(83%)
NON-CAPITALIZED ASSTES	9,829	57,162	88,200	94,200	94,200	-	94,200	6,000	7%
<b>Total</b>	<b>4,790,100</b>	<b>5,348,266</b>	<b>7,437,904</b>	<b>7,161,537</b>	<b>6,851,813</b>	<b>200,000</b>	<b>7,051,813</b>	<b>(386,091)</b>	<b>(5%)</b>
<b>Net Cost</b>	<b>\$ 4,790,100</b>	<b>\$ 5,348,266</b>	<b>\$ 7,437,904</b>	<b>\$ 7,161,537</b>	<b>\$ 6,851,813</b>	<b>\$ 200,000</b>	<b>\$ 7,051,813</b>	<b>\$ (386,091)</b>	<b>(5%)</b>

## Expansion & Other Notes

**Fund capital costs for a replacement standby generator, a mini excavator, and an automated traffic flagger at Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:** Provide funding for capital expenses to replace a standby generator for the East Central Booster Pump Station (BPS), which is obsolete and needs total replacement. The

new mini excavator will greatly enhance the department’s capabilities for installing water taps and repairing line breaks. The automated traffic flagger is needed to ensure the safety of crews working on and around highways throughout the County.

Net Cost: \$200,000.

# Harnett Regional Water – Water Treatment Plant

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,315,427	1,418,551	1,631,314	1,901,600	1,694,948	206,652	1,901,600	270,286	17%
PROFESSIONAL SERVICES	10,405	13,296	201,900	201,900	201,900	-	201,900	-	-%
SUPPLIES & MATERIALS	1,890,359	2,936,263	3,549,747	3,808,500	3,808,500	-	3,808,500	258,753	7%
CURRENT SERVICES	2,048,688	2,665,845	3,307,325	4,190,680	4,190,680	-	4,190,680	883,355	27%
FIXED CHARGES	578,637	687,446	724,370	774,620	774,620	-	774,620	50,250	7%
CAPITAL OUTLAY	-	258,656	61,861	76,000	-	76,000	76,000	14,139	23%
NON-CAPITALIZED ASSTES	5,459	14,431	25,500	39,700	39,700	-	39,700	14,200	56%
<b>Total</b>	<b>5,848,975</b>	<b>7,994,488</b>	<b>9,502,017</b>	<b>10,993,000</b>	<b>10,710,348</b>	<b>282,652</b>	<b>10,993,000</b>	<b>1,490,983</b>	<b>16%</b>
<b>Net Cost</b>	<b>\$ 5,848,975</b>	<b>\$ 7,994,488</b>	<b>\$ 9,502,017</b>	<b>\$ 10,993,000</b>	<b>\$ 10,710,348</b>	<b>\$ 282,652</b>	<b>\$ 10,993,000</b>	<b>\$ 1,490,983</b>	<b>16%</b>

## Expansion & Other Notes

**Fund three full-time employee and operating costs to support Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:** Provide funding for two full-time Water Treatment Plant Operator/Trainee positions (grade 20) and one full-time Plant Maintenance Technician (grade 19) and operating expenses, such as computers, uniforms and equipment. The new Water Treatment Plant Operators are needed to ensure that two licensed operators are present on each 12-hour shift at the water plant. The plant currently operates with one operator, but a shift in operational, technological, and most importantly safety reasons now require a minimum of two operators per shift. The plant currently has one plant maintenance technician to oversee ongoing maintenance, but the increased sophistication

and aging of the plant’s infrastructure now requires a minimum of two maintenance positions.

Net Cost: \$206,652.

**Fund capital costs for a new vehicle at Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:** Provide funding for capital expenses to purchase one service truck for the Water Plant Division. The new vehicle is needed for the new requested Plant Maintenance Technician position.

Net Cost: \$76,000.

# Harnett Regional Water – North Harnett Wastewater Treatment Plant

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	985,585	1,040,691	1,149,834	1,449,550	1,309,980	139,570	1,449,550	299,716	26%
PROFESSIONAL SERVICES	35,552	45,163	65,000	79,000	79,000	-	79,000	14,000	22%
SUPPLIES & MATERIALS	368,275	430,976	586,475	617,075	617,075	-	617,075	30,600	5%
CURRENT SERVICES	1,112,013	1,241,287	1,787,565	1,529,790	1,529,790	-	1,529,790	(257,775)	(14%)
FIXED CHARGES	398,150	387,865	473,726	525,026	525,026	-	525,026	51,300	11%
CAPITAL OUTLAY	-	-	77,000	59,000	-	59,000	59,000	(18,000)	(23%)
NON-CAPITALIZED ASSTES	12,336	11,271	32,000	26,000	26,000	-	26,000	(6,000)	(19%)
<b>Total</b>	<b>2,911,911</b>	<b>3,157,253</b>	<b>4,171,600</b>	<b>4,285,441</b>	<b>4,086,871</b>	<b>198,570</b>	<b>4,285,441</b>	<b>113,841</b>	<b>3%</b>
<b>Net Cost</b>	<b>\$ 2,911,911</b>	<b>\$ 3,157,253</b>	<b>\$ 4,171,600</b>	<b>\$ 4,285,441</b>	<b>\$ 4,086,871</b>	<b>\$ 198,570</b>	<b>\$ 4,285,441</b>	<b>\$ 113,841</b>	<b>3%</b>

## Expansion & Other Notes

### Fund two full-time employee and operating costs to support Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:

Provide funding for two full-time Wastewater Treatment Plant Operator/ Trainee positions (grade 20) and operating expenses, such as computers, uniforms and equipment. The new Wastewater Treatment Plant Operators are needed to ensure that two licensed operators are present on each 12-hour shift at the water plant. The North Harnett Wastewater Treatment Plant currently operates with one operator, but a shift in operational, technological, and most importantly safety reasons now require a minimum of two operators per shift.

Net Cost: \$139,570.

### Fund capital costs for replacement vehicles at Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:

Provide funding for capital expense to replace one all-wheel drive (AWD) vehicle and one rough terrain vehicle (RTV) at the North Harnett Wastewater Treatment Plant (NHWWTP). The AWD vehicle will replace a totaled vehicle, and the RTV has over 4,000 hours on it. 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: \$59,000.

# Harnett Regional Water – South Harnett Wastewater Treatment Plant

## Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Expenses</b>									
SALARIES & BENEFITS	1,067,504	1,119,075	1,272,356	1,546,004	1,336,649	209,355	1,546,004	273,648	22%
PROFESSIONAL SERVICES	34,437	39,860	86,271	87,500	87,500	-	87,500	1,229	1%
SUPPLIES & MATERIALS	260,111	229,316	448,600	426,300	426,300	-	426,300	(22,300)	(5%)
CURRENT SERVICES	1,110,449	1,214,984	1,719,344	1,704,040	1,704,040	-	1,704,040	(15,304)	(1%)
FIXED CHARGES	495,109	436,771	471,439	537,839	537,839	-	537,839	66,400	14%
CAPITAL OUTLAY	188,557	102,656	186,583	262,000	-	262,000	262,000	75,417	40%
NON-CAPITALIZED ASSTES	207	26,471	34,200	28,200	28,200	-	28,200	(6,000)	(18%)
<b>Total</b>	<b>3,156,374</b>	<b>3,169,133</b>	<b>4,218,793</b>	<b>4,591,883</b>	<b>4,120,528</b>	<b>471,355</b>	<b>4,591,883</b>	<b>373,090</b>	<b>9%</b>
<b>Net Cost</b>	<b>\$ 3,156,374</b>	<b>\$ 3,169,133</b>	<b>\$ 4,218,793</b>	<b>\$ 4,591,883</b>	<b>\$ 4,120,528</b>	<b>\$ 471,355</b>	<b>\$ 4,591,883</b>	<b>\$ 373,090</b>	<b>9%</b>

## Expansion & Other Notes

### Fund three full-time employee and operating costs to support Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:

Provide funding for two full-time Wastewater Treatment Plant Operator/ Trainee positions (grade 20) and one full-time Utility System Electrical Technician (grade 20) and operating expenses, such as computers, uniforms, and equipment. The new Wastewater Treatment Plant Operators are needed to ensure that two licensed operators are present on each 12-hour shift at the water plant. The South Harnett Wastewater Treatment Plant currently operates with one operator, but a shift in operational, technological, and most importantly safety reasons now requires a minimum of two operators per shift. The new Utility System Electrical Technician is needed to maintain the current electrical operating systems and generators at the plant.

Net Cost: \$209,355.

### Fund capital costs for one new vehicle and one replacement vehicle at Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington:

Provide funding for capital expenses to purchase a new service truck for the new requested Utility System Electrical Technician position and a replacement crane at the South Harnett Wastewater Treatment Plant (SHWWTP). The current crane truck 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: \$262,000.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED REVENUE	333,365	378,939	300,000	300,000	300,000	-	300,000	-	-%
SERVICE CHARGES	410	18,173	-	-	6,858	-	6,858	6,858	-%
ENTERPRISE CHARGES	3,455,130	3,525,625	4,122,082	3,512,000	3,512,000	-	3,512,000	(610,082)	(15%)
FACILITY FEES	4,722,830	4,824,836	4,822,000	4,822,000	4,822,000	-	4,822,000	-	-%
MISCELLANEOUS INCOME	124,397	166,073	185,000	185,000	185,000	-	185,000	-	-%
<b>Total</b>	<b>8,636,132</b>	<b>8,913,646</b>	<b>9,429,082</b>	<b>8,819,000</b>	<b>8,825,858</b>	-	<b>8,825,858</b>	<b>(603,224)</b>	<b>(6%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	1,200,757	1,136,611	1,333,433	48,500	1,397,470	-	1,397,470	64,037	5%
PROFESSIONAL SERVICES	85,298	126,120	135,000	181,000	181,000	-	181,000	46,000	34%
SUPPLIES & MATERIALS	83,270	124,346	219,800	193,300	193,300	-	193,300	(26,500)	(12%)
CURRENT SERVICES	574,437	687,517	1,243,518	637,791	637,791	-	637,791	(605,727)	(49%)
FIXED CHARGES	4,087,761	4,200,575	4,848,134	5,407,238	5,407,238	-	5,407,238	559,104	12%
NON-CAPITALIZED ASSTES	1,191	-	12,968	4,000	4,000	-	4,000	(8,968)	(69%)
INTERFUND / BUDGETARY	2,145,984	900,928	1,636,229	391,241	1,005,059	-	1,005,059	(631,170)	(39%)
<b>Total</b>	<b>8,178,698</b>	<b>7,176,097</b>	<b>9,429,082</b>	<b>6,863,070</b>	<b>8,825,858</b>	-	<b>8,825,858</b>	<b>(603,224)</b>	<b>(6%)</b>
<b>Net Cost</b>	<b>\$ (457,434)</b>	<b>\$ (1,737,549)</b>	<b>\$ -</b>	<b>\$ (1,955,930)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>



## Solid Waste Revenues

Revenue:	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended
RESTRICTED - STATE	333,365	378,939	300,000	300,000	-	300,000
SERVICE CHARGES - INDIRECT COST	-	-	-	6,858	-	6,858
SERVICE CHARGES - INVEST EARNINGS	410	18,173	-	-	-	-
ENTR CHARGES - OTHER SERVICES	3,442,630	3,513,150	4,110,082	3,500,000	-	3,500,000
ENTR CHARGES - SPECIAL CHARGES	12,500	12,375	12,000	12,000	-	12,000
ENTR CHARGES - RETURNED CHECK	-	100	-	-	-	-
FACILITY FEES - SW - CURRENT	4,686,441	4,786,060	4,800,000	4,800,000	-	4,800,000
FACILITY FEES - SW - PRIOR	36,389	38,776	22,000	22,000	-	22,000
SALE OF MATERIALS AND SCRAP	123,811	93,417	185,000	185,000	-	185,000
SALE OF ASSETS	-	52,625	-	-	-	-
INSURANCE SETTLEMENT	-	19,356	-	-	-	-
OTHER REVENUE	586	675	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,636,132</b>	<b>\$ 8,913,646</b>	<b>\$ 9,429,082</b>	<b>\$ 8,825,858</b>	<b>\$ -</b>	<b>\$ 8,825,858</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 2025-2031 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - STATE	1,200,000	-	-	-	-	-	-	-	-%
PROCEEDS OF DEBT ISSUES	231,966	-	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	3,088,180	1,841,528	1,021,528	-	-	-	-	(1,021,528)	(100%)
TRANSFERS FROM - SPECIAL REVENUE	3,343,348	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	1,400,000	-	2,421,528	-	2,421,528	1,021,528	73%
<b>Total</b>	<b>7,863,494</b>	<b>1,841,528</b>	<b>2,421,528</b>	<b>-</b>	<b>2,421,528</b>	<b>-</b>	<b>2,421,528</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
CAPITAL OUTLAY	1,172,349	430,536	1,021,528	-	1,021,528	-	1,021,528	-	-%
EDUCATION	2,515,114	-	1,400,000	-	1,400,000	-	1,400,000	-	-%
<b>Total</b>	<b>3,687,463</b>	<b>430,536</b>	<b>2,421,528</b>	<b>-</b>	<b>2,421,528</b>	<b>-</b>	<b>2,421,528</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (4,176,031)</b>	<b>\$ (1,410,992)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

**Capital Improvements Program Funding:** The FY 2025 budget includes \$1,400,000 to fund the CIP school maintenance fund. Because of the loss of more than \$1 million in lottery proceeds, the Approved 2022-2028 CIP reduced the funding to \$410,000 per year. Because of the importance of providing maintenance for schools, funding has been restored to what was originally recommended. The County has absorbed the loss in lottery proceeds.

## 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 2025-2031 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - FEDERAL	-	424,211	-	-	-	-	-	-	-%
SALE OF ASSETS	2,001	51,800	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	-	690,000	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL RESERVE	-	571,535	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	1,321,799	-	1,496,100	-	1,496,100	174,301	13%
<b>Total</b>	<b>2,001</b>	<b>1,737,546</b>	<b>1,321,799</b>	<b>-</b>	<b>1,496,100</b>	<b>-</b>	<b>1,496,100</b>	<b>174,301</b>	<b>13%</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	8,551	-	-	-	-	-	-	-%
CAPITAL OUTLAY	-	391,646	1,321,799	-	1,198,339	-	1,198,339	(123,460)	(9%)
INTERFUND / BUDGETARY	-	-	-	-	297,761	-	297,761	297,761	-%
<b>Total</b>	<b>-</b>	<b>400,197</b>	<b>1,321,799</b>	<b>-</b>	<b>1,496,100</b>	<b>-</b>	<b>1,496,100</b>	<b>174,301</b>	<b>13%</b>
<b>Net Cost</b>	<b>\$ (2,001)</b>	<b>\$ (1,337,349)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

**Capital Improvements Program Funding:** The FY 2025 budget includes funding for the following capital items, which were approved in the FY 2025-2031 Capital Improvements Program:

- > Construct a County Morgue (\$396,100)
- > Remount one Emergency Transport Unit (\$218,030)
- > Replacement of a Convalescent Transport Unit (\$144,813)
- > Replacement of two Emergency Transport Units (\$439,396)

## 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 2025-2031 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - INVEST EARNINGS	74	15,101	-	-	-	-	-	-	-%
SALE OF ASSETS	256	9,156	-	-	-	-	-	-	-%
OTHER REVENUE	-	100,000	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	1,429,201	-	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL PROJECT	-	334,360	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	1,014,549	-	478,820	635,086	1,113,906	99,357	10%
<b>Total</b>	<b>1,429,531</b>	<b>458,617</b>	<b>1,014,549</b>	<b>-</b>	<b>478,820</b>	<b>635,086</b>	<b>1,113,906</b>	<b>99,357</b>	<b>10%</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	258,920	714,000	-	300,000	22,535	322,535	(391,465)	(55%)
SUPPLIES & MATERIALS	-	-	55,000	-	-	-	-	(55,000)	(100%)
CURRENT SERVICES	-	-	-	-	-	62,455	62,455	62,455	-%
FIXED CHARGES	-	-	-	-	-	4,700	4,700	4,700	-%
CAPITAL OUTLAY	501,941	334,734	10,948	-	-	286,890	286,890	275,942	2520%
NON-CAPITALIZED ASSTES	12,008	-	4,601	-	-	59,592	59,592	54,991	1195%
INTERFUND / BUDGETARY	320,834	678,876	210,000	-	178,820	198,914	377,734	167,734	80%
<b>Total</b>	<b>834,783</b>	<b>1,272,530</b>	<b>994,549</b>	<b>-</b>	<b>478,820</b>	<b>635,086</b>	<b>1,113,906</b>	<b>119,357</b>	<b>12%</b>
<b>Net Cost</b>	<b>\$ (594,748)</b>	<b>\$ 813,913</b>	<b>\$ (20,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>(100%)</b>

### Expansion & Other Notes

**The recommended funding:**

- > Provides funding for the rewrite of Minimum Standards document and Rules and Regulations document, a new maintenance building, and a new ground power unit at the Harnett Regional Jetport (\$94,535)

- > Provides funding to replace two water heaters at the Health Department (\$62,455)
- > Provides funding for renovations and new furniture at the Coats Branch Library (\$15,665)

- > Provides funding for new furniture and shelving at the Dunn Branch Library (\$24,799)
- > Provides funding for new furniture at the Erwin Branch Library (\$9,958)
- > Provides funding for the replacement of an automotive lift at the County Garage (\$24,717)
- > Provides funding for a new utility vehicle for the Parks and Recreation Department (\$13,870)

- > Provides funding for three emergency response vehicles for Emergency Medical Services (\$190,173)

**Transfers to the General Fund for the purpose of:**

- > Emergency Medical Services - \$25,084
- > Department of Social Services - \$147,218
- > Harnett Area Rural Transit System (HARTS) - \$26,612
- > Administration - \$80,485 (included in continuation)
- > Parks and Recreation - \$98,335 (included in continuation)

## 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 2025-2031 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	170,336	-	-	-	-	-	-	-	-%
SALE OF ASSETS	-	7,822	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	250,000	500,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	750,819	-	500,000	-	500,000	(250,819)	(33%)
<b>Total</b>	<b>420,336</b>	<b>507,822</b>	<b>750,819</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>(250,819)</b>	<b>(33%)</b>
<b>Expenses</b>									
CURRENT SERVICES	-	180,000	750,819	-	500,000	-	500,000	(250,819)	(33%)
<b>Total</b>	<b>-</b>	<b>180,000</b>	<b>750,819</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>(250,819)</b>	<b>(33%)</b>
<b>Net Cost</b>	<b>\$ (420,336)</b>	<b>\$ (327,822)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

**Capital Improvements Program Funding:** The FY 2025 budget includes \$500,000 to fund various facilities' maintenance projects.



## 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 2025-2031 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - GENERAL	200,000	700,000	31,000	-	-	-	-	(31,000)	(100%)
FUND BALANCE APPROPRIATED	-	-	570,000	-	300,000	581,379	881,379	311,379	55%
<b>Total</b>	<b>200,000</b>	<b>700,000</b>	<b>601,000</b>	<b>-</b>	<b>300,000</b>	<b>581,379</b>	<b>881,379</b>	<b>280,379</b>	<b>47%</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	5,000	7,200	75,950	-	-	-	-	(75,950)	(100%)
SUPPLIES & MATERIALS	4,620	7,479	10,400	-	-	-	-	(10,400)	(100%)
CURRENT SERVICES	-	3,000	66,498	-	-	-	-	(66,498)	(100%)
CAPITAL OUTLAY	-	-	23,382	-	-	-	-	(23,382)	(100%)
NON-CAPITALIZED ASSTES	14,358	17,335	51,270	-	-	-	-	(51,270)	(100%)
INTERFUND / BUDGETARY	117,175	-	373,500	-	300,000	581,379	881,379	507,879	136%
<b>Total</b>	<b>141,153</b>	<b>35,014</b>	<b>601,000</b>	<b>-</b>	<b>300,000</b>	<b>581,379</b>	<b>881,379</b>	<b>280,379</b>	<b>47%</b>
<b>Net Cost</b>	<b>\$ (58,847)</b>	<b>\$ (664,986)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

**Capital Improvements Program Funding:** The FY 2025 budget includes funding for the following capital items, which were approved in the FY 2025-2031 Capital Improvements Program:

- > Northwest Harnett Park Development (\$63,600)
- > Cape Fear Shiner Park Development Phase 2 (\$517,779)

## 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 2025-2031 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SALE OF ASSETS	12,183	51,504	-	-	-	-	-	-	-%
CONTRIBUTIONS AND DONATIONS	100,000	100	-	-	-	-	-	-	-%
INSURANCE SETTLEMENT	-	65,286	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	86,102	1,112,285	874,700	-	224,700	-	224,700	(650,000)	(74%)
TRANSFERS FROM - SPECIAL REVENUE	94,567	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	766,790	-	-	-	-	(766,790)	(100%)
<b>Total</b>	<b>292,852</b>	<b>1,229,175</b>	<b>1,641,490</b>	<b>-</b>	<b>224,700</b>	<b>-</b>	<b>224,700</b>	<b>(1,416,790)</b>	<b>(86%)</b>
<b>Expenses</b>									
CAPITAL OUTLAY	194,890	650,400	1,641,490	991,490	224,700	-	224,700	(1,416,790)	(86%)
<b>Total</b>	<b>194,890</b>	<b>650,400</b>	<b>1,641,490</b>	<b>991,490</b>	<b>224,700</b>	<b>-</b>	<b>224,700</b>	<b>(1,416,790)</b>	<b>(86%)</b>
<b>Net Cost</b>	<b>\$ (97,962)</b>	<b>\$ (578,775)</b>	<b>\$ -</b>	<b>\$ 991,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

**Capital Improvements Program Funding:** The FY 2025 budget includes funds for vehicles, which was approved in the FY 2025-2031 Capital Improvements Program.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - ENTERPRISE	237,350	237,350	251,591	251,591	251,591	-	251,591	-	-%
<b>Total</b>	<b>237,350</b>	<b>237,350</b>	<b>251,591</b>	<b>251,591</b>	<b>251,591</b>	<b>-</b>	<b>251,591</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	-	251,591	251,591	251,591	-	251,591	-	-%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>251,591</b>	<b>251,591</b>	<b>251,591</b>	<b>-</b>	<b>251,591</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (237,350)</b>	<b>\$ (237,350)</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 2025-2031 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - ENTERPRISE	1,555,084	315,628	1,233,188	-	608,896	-	608,896	(624,292)	(51%)
FUND BALANCE APPROPRIATED	-	-	1,100,000	-	-	-	-	(1,100,000)	(100%)
<b>Total</b>	<b>1,555,084</b>	<b>315,628</b>	<b>2,333,188</b>	<b>-</b>	<b>608,896</b>	<b>-</b>	<b>608,896</b>	<b>(1,724,292)</b>	<b>(74%)</b>
<b>Expenses</b>									
CAPITAL OUTLAY	-	-	2,333,188	-	-	-	-	(2,333,188)	(100%)
INTERFUND / BUDGETARY	513,581	-	-	-	608,896	-	608,896	608,896	-%
<b>Total</b>	<b>513,581</b>	<b>-</b>	<b>2,333,188</b>	<b>-</b>	<b>608,896</b>	<b>-</b>	<b>608,896</b>	<b>(1,724,292)</b>	<b>(74%)</b>
<b>Net Cost</b>	<b>\$ (1,041,503)</b>	<b>\$ (315,628)</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 2025-2031 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - INVEST EARNINGS	6,491	-	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	16,667	-	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL PROJECT	-	11,869	-	-	-	-	-	-	-%
<b>Total</b>	<b>23,158</b>	<b>11,869</b>	-	-	-	-	-	-	<b>-%</b>
<b>Expenses</b>									
INTERFUND / BUDGETARY	208,895	(1,782)	-	-	-	-	-	-	-%
<b>Total</b>	<b>208,895</b>	<b>(1,782)</b>	-	-	-	-	-	-	<b>-%</b>
<b>Net Cost</b>	<b>\$ 185,737</b>	<b>\$ (13,651)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
ARTICLE 40 SALES TAX	2,940,591	3,092,250	2,415,182	-	-	-	-	(2,415,182)	(100%)
ARTICLE 42 SALES TAX	5,881,182	6,184,499	5,244,640	-	-	-	-	(5,244,640)	(100%)
ARTICLE 46 SALES TAX	3,706,635	4,061,296	3,122,285	-	-	-	-	(3,122,285)	(100%)
SERVICE CHARGES - INVEST EARNINGS	-	3,189,587	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	11,000,000	11,000,000	11,000,000	4,894,323	4,893,725	-	4,893,725	(6,106,275)	(56%)
<b>Total</b>	<b>23,528,408</b>	<b>27,527,632</b>	<b>21,782,107</b>	<b>4,894,323</b>	<b>4,893,725</b>	-	<b>4,893,725</b>	<b>(16,888,382)</b>	<b>(78%)</b>
<b>Expenses</b>									
DEBT SERVICE	19,935,921	22,267,762	21,782,107	4,894,323	4,893,725	-	4,893,725	(16,888,382)	(78%)
<b>Total</b>	<b>19,935,921</b>	<b>22,267,762</b>	<b>21,782,107</b>	<b>4,894,323</b>	<b>4,893,725</b>	-	<b>4,893,725</b>	<b>(16,888,382)</b>	<b>(78%)</b>
<b>Net Cost</b>	<b>\$ (3,592,487)</b>	<b>\$ (5,259,870)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
ARTICLE 40 SALES TAX	-	-	-	2,415,182	2,415,182	-	2,415,182	2,415,182	-%
ARTICLE 42 SALES TAX	-	-	-	5,244,640	5,244,640	-	5,244,640	5,244,640	-%
ARTICLE 46 SALES TAX	-	-	-	3,122,285	3,122,285	-	3,122,285	3,122,285	-%
TRANSFERS FROM - GENERAL	-	-	-	6,105,677	6,106,275	-	6,106,275	6,106,275	-%
<b>Total</b>	-	-	-	<b>16,887,784</b>	<b>16,888,382</b>	-	<b>16,888,382</b>	<b>16,888,382</b>	<b>-%</b>
<b>Expenses</b>									
DEBT SERVICE	-	-	-	16,887,784	16,888,382	-	16,888,382	16,888,382	-%
<b>Total</b>	-	-	-	<b>16,887,784</b>	<b>16,888,382</b>	-	<b>16,888,382</b>	<b>16,888,382</b>	<b>-%</b>
<b>Net Cost</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - ENTERPRISE	4,541,330	4,475,065	4,441,495	-	4,333,807	-	4,333,807	(107,688)	(2%)
<b>Total</b>	<b>4,541,330</b>	<b>4,475,065</b>	<b>4,441,495</b>	<b>-</b>	<b>4,333,807</b>	<b>-</b>	<b>4,333,807</b>	<b>(107,688)</b>	<b>(2%)</b>
<b>Expenses</b>									
DEBT SERVICE	4,477,631	4,475,956	4,441,495	-	4,333,807	-	4,333,807	(107,688)	(2%)
<b>Total</b>	<b>4,477,631</b>	<b>4,475,956</b>	<b>4,441,495</b>	<b>-</b>	<b>4,333,807</b>	<b>-</b>	<b>4,333,807</b>	<b>(107,688)</b>	<b>(2%)</b>
<b>Net Cost</b>	<b>\$ (63,699)</b>	<b>\$ 891</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - ENTERPRISE	353,550	347,950	151,450	-	146,650	-	146,650	(4,800)	(3%)
<b>Total</b>	<b>353,550</b>	<b>347,950</b>	<b>151,450</b>	<b>-</b>	<b>146,650</b>	<b>-</b>	<b>146,650</b>	<b>(4,800)</b>	<b>(3%)</b>
<b>Expenses</b>									
DEBT SERVICE	339,546	337,950	151,450	-	146,650	-	146,650	(4,800)	(3%)
<b>Total</b>	<b>339,546</b>	<b>337,950</b>	<b>151,450</b>	<b>-</b>	<b>146,650</b>	<b>-</b>	<b>146,650</b>	<b>(4,800)</b>	<b>(3%)</b>
<b>Net Cost</b>	<b>\$ (14,004)</b>	<b>\$ (10,000)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	520,837	519,534	650,000	-	650,000	-	650,000	-	-%
<b>Total</b>	<b>520,837</b>	<b>519,534</b>	<b>650,000</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
FIXED CHARGES	445,344	459,021	650,000	-	650,000	-	650,000	-	-%
<b>Total</b>	<b>445,344</b>	<b>459,021</b>	<b>650,000</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (75,493)</b>	<b>\$ (60,513)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	157,395	154,380	228,762	-	229,901	-	229,901	1,139	1%
<b>Total</b>	<b>157,395</b>	<b>154,380</b>	<b>228,762</b>	<b>-</b>	<b>229,901</b>	<b>-</b>	<b>229,901</b>	<b>1,139</b>	<b>1%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	86,834	124,035	136,614	-	149,850	-	149,850	13,236	10%
SUPPLIES & MATERIALS	25,773	33,900	51,365	51,400	51,400	-	51,400	35	0%
CURRENT SERVICES	-	265	1,730	1,730	4,730	-	4,730	3,000	173%
FIXED CHARGES	14,974	19,880	23,956	23,921	23,921	-	23,921	(35)	(0%)
NON-CAPTALIZED ASSTES	-	-	15,097	15,097	-	-	-	(15,097)	(100%)
<b>Total</b>	<b>127,581</b>	<b>178,080</b>	<b>228,762</b>	<b>92,148</b>	<b>229,901</b>	<b>-</b>	<b>229,901</b>	<b>1,139</b>	<b>1%</b>
<b>Net Cost</b>	<b>\$ (29,814)</b>	<b>\$ 23,700</b>	<b>\$ -</b>	<b>\$ 92,148</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	217,547	121,749	148,008	210,030	192,640	-	192,640	44,632	30%
SALE OF ASSETS	17,410	16,270	22,360	12,000	12,000	-	12,000	(10,360)	(46%)
INSURANCE SETTLEMENT	45,059	-	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	100,000	100,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	484,521	-	-	-	-	(484,521)	(100%)
<b>Total</b>	<b>380,016</b>	<b>238,019</b>	<b>654,889</b>	<b>222,030</b>	<b>204,640</b>	<b>-</b>	<b>204,640</b>	<b>(450,249)</b>	<b>(69%)</b>
<b>Expenses</b>									
CURRENT SERVICES	816	-	-	-	-	-	-	-	-%
FIXED CHARGES	14,650	14,650	-	-	-	-	-	-	-%
CAPITAL OUTLAY	261,671	144,477	654,889	204,640	-	204,640	204,640	(450,249)	(69%)
<b>Total</b>	<b>277,137</b>	<b>159,127</b>	<b>654,889</b>	<b>204,640</b>	<b>-</b>	<b>204,640</b>	<b>204,640</b>	<b>(450,249)</b>	<b>(69%)</b>
<b>Net Cost</b>	<b>\$ (102,879)</b>	<b>\$ (78,892)</b>	<b>\$ -</b>	<b>\$ (17,390)</b>	<b>\$ (204,640)</b>	<b>\$ 204,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

## Expansion & Other Notes

**The FY 2025 budget includes funding for replacement vehicles at Facilities Maintenance, Department of Social Services, and Parks and Recreation:** As part of the vehicle renewal program, four vehicles from three departments are approved for replacement during FY 2025. Fiscal year 2025 departments include: Department of Social Services (2), Facilities

Maintenance (1) and Parks and Recreation (1). The vehicles selected for replacement are part of the aged fleet, some with high miles, and all past the powertrain warranty which also skews resale values when sold on GovDeals (online government auction platform).

Net Cost: \$204,640.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	324,236	335,700	400,000	-	400,000	-	400,000	-	-%
<b>Total</b>	<b>324,236</b>	<b>335,700</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	332,475	318,214	400,000	-	400,000	-	400,000	-	-%
<b>Total</b>	<b>332,475</b>	<b>318,214</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>\$ 8,239</b>	<b>\$ (17,486)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	10,001,729	11,097,616	12,000,000	-	12,000,000	-	12,000,000	-	-%
RX REBATE	-	313,483	-	-	-	-	-	-	-%
OTHER REVENUE	352,487	947,519	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	486,500	-	1,503,500	-	1,503,500	1,017,000	209%
<b>Total</b>	<b>10,354,216</b>	<b>12,358,618</b>	<b>12,486,500</b>	<b>-</b>	<b>13,503,500</b>	<b>-</b>	<b>13,503,500</b>	<b>1,017,000</b>	<b>8%</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	-	139,176	-	140,000	-	140,000	824	1%
CURRENT SERVICES	3,549	-	3,500	-	3,500	-	3,500	-	-%
FIXED CHARGES	9,495,465	10,662,370	12,343,824	10,000	13,360,000	-	13,360,000	1,016,176	8%
<b>Total</b>	<b>9,499,014</b>	<b>10,662,370</b>	<b>12,486,500</b>	<b>10,000</b>	<b>13,503,500</b>	<b>-</b>	<b>13,503,500</b>	<b>1,017,000</b>	<b>8%</b>
<b>Net Cost</b>	<b>\$ (855,202)</b>	<b>\$ (1,696,248)</b>	<b>\$ -</b>	<b>\$ 10,000</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	1,788,955	-	-	-	-	-	-	-	-%
SALE OF ASSETS	-	51,434	-	-	-	-	-	-	-%
LEASE / RENT	-	981,211	1,037,980	957,900	957,900	-	957,900	(80,080)	(8%)
OTHER REVENUE	-	569,165	735,330	2,557,060	2,477,060	-	2,477,060	1,741,730	237%
TRANSFERS FROM - GENERAL	350,000	2,074,009	350,000	-	-	-	-	(350,000)	(100%)
FUND BALANCE APPROPRIATED	-	-	350	-	-	-	-	(350)	(100%)
<b>Total</b>	<b>2,138,955</b>	<b>3,675,819</b>	<b>2,123,660</b>	<b>3,514,960</b>	<b>3,434,960</b>	<b>-</b>	<b>3,434,960</b>	<b>1,311,300</b>	<b>62%</b>
<b>Expenses</b>									
SUPPLIES & MATERIALS	-	443	20,000	20,000	20,000	-	20,000	-	-%
CURRENT SERVICES	341,291	353,923	476,050	568,180	568,180	-	568,180	92,130	19%
FIXED CHARGES	709,560	744,068	1,157,610	2,031,000	1,951,000	-	1,951,000	793,390	69%
CAPITAL OUTLAY	-	938,764	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSTES	660,517	610,120	470,000	895,780	895,780	-	895,780	425,780	91%
<b>Total</b>	<b>1,711,368</b>	<b>2,647,318</b>	<b>2,123,660</b>	<b>3,514,960</b>	<b>3,434,960</b>	<b>-</b>	<b>3,434,960</b>	<b>1,311,300</b>	<b>62%</b>
<b>Net Cost</b>	<b>\$ (427,587)</b>	<b>\$ (1,028,501)</b>	<b>\$ -</b>	<b>\$ -</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	1,496,197	1,409,302	1,500,000	-	1,500,000	-	1,500,000	-	-%
ENTR CHARGES - RETURNED CHECK	25	225	-	-	-	-	-	-	-%
<b>Total</b>	<b>1,496,222</b>	<b>1,409,527</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	1,117,497	1,357,594	1,500,000	-	1,500,000	-	1,500,000	-	-%
<b>Total</b>	<b>1,117,497</b>	<b>1,357,594</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>\$ (378,725)</b>	<b>\$ (51,933)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	-	-	1,280,117	-	1,971,757	-	1,971,757	691,640	54%
TRANSFERS FROM - INTERNL SERVICE	-	1,000,000	-	-	-	-	-	-	-%
<b>Total</b>	-	<b>1,000,000</b>	<b>1,280,117</b>	-	<b>1,971,757</b>	-	<b>1,971,757</b>	<b>691,640</b>	<b>54%</b>
<b>Expenses</b>									
FIXED CHARGES	-	-	1,280,117	-	1,971,757	-	1,971,757	691,640	54%
<b>Total</b>	-	-	<b>1,280,117</b>	-	<b>1,971,757</b>	-	<b>1,971,757</b>	<b>691,640</b>	<b>54%</b>
<b>Net Cost</b>	\$ -	\$ (1,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	108,675	128,055	250,000	-	250,000	-	250,000	-	-%
<b>Total</b>	<b>108,675</b>	<b>128,055</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	16,813	31,607	250,000	-	250,000	-	250,000	-	-%
INTERFUND / BUDGETARY	-	1,000,000	-	-	-	-	-	-	-%
<b>Total</b>	<b>16,813</b>	<b>1,031,607</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>\$ (91,862)</b>	<b>\$ 903,552</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	1,322,418	553,775	850,000	-	850,000	-	850,000	-	-%
INSURANCE SETTLEMENT	-	218	-	-	-	-	-	-	-%
OTHER REVENUE	-	5,575	-	-	-	-	-	-	-%
<b>Total</b>	<b>1,322,418</b>	<b>559,568</b>	<b>850,000</b>	<b>-</b>	<b>850,000</b>	<b>-</b>	<b>850,000</b>	<b>-</b>	<b>-%</b>
<b>Expenses</b>									
FIXED CHARGES	349,599	854,567	850,000	-	850,000	-	850,000	-	-%
<b>Total</b>	<b>349,599</b>	<b>854,567</b>	<b>850,000</b>	<b>-</b>	<b>850,000</b>	<b>-</b>	<b>850,000</b>	<b>-</b>	<b>-%</b>
<b>Net Cost</b>	<b>\$ (972,819)</b>	<b>\$ 294,999</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - FEDERAL	-	15,737,050	2,000,000	-	-	-	-	(2,000,000)	(100%)
SERVICE CHARGES - INVEST EARNINGS	20,997	880,076	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	71,608	-	-	-	-	(71,608)	(100%)
<b>Total</b>	<b>20,997</b>	<b>16,617,126</b>	<b>2,071,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,071,608)</b>	<b>(100%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	117,822	-	-	-	-	-	-	-%
FIXED CHARGES	-	15,000	-	-	-	-	-	-	-%
CAPITAL OUTLAY	-	5,619,227	2,000,000	-	-	-	-	(2,000,000)	(100%)
INTERFUND / BUDGETARY	-	1,249,448	71,608	-	-	-	-	(71,608)	(100%)
<b>Total</b>	<b>-</b>	<b>7,001,497</b>	<b>2,071,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,071,608)</b>	<b>(100%)</b>
<b>Net Cost</b>	<b>\$ (20,997)</b>	<b>\$ (9,615,629)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
OTHER REVENUE	2,775	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	284,100	378,500	378,500	-	378,500	94,400	33%
<b>Total</b>	<b>2,775</b>	<b>-</b>	<b>284,100</b>	<b>378,500</b>	<b>378,500</b>	<b>-</b>	<b>378,500</b>	<b>94,400</b>	<b>33%</b>
<b>Expenses</b>									
SUPPLIES & MATERIALS	19,828	14,943	-	20,000	20,000	-	20,000	20,000	-%
CURRENT SERVICES	-	25,830	-	-	-	-	-	-	-%
FIXED CHARGES	-	10,575	7,200	80,000	80,000	-	80,000	72,800	1011%
CAPITAL OUTLAY	63,078	267,986	212,900	250,000	250,000	-	250,000	37,100	17%
NON-CAPITALIZED ASSTES	309,995	113,248	64,000	28,500	28,500	-	28,500	(35,500)	(55%)
INTERFUND / BUDGETARY	94,567	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>487,468</b>	<b>432,582</b>	<b>284,100</b>	<b>378,500</b>	<b>378,500</b>	<b>-</b>	<b>378,500</b>	<b>94,400</b>	<b>33%</b>
<b>Net Cost</b>	<b>\$ 484,693</b>	<b>\$ 432,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

The FY 2025 budget includes funding for five new vehicles and safety supplies at the Sheriff's Office. The vehicles will be utilized by the Investigative Division.

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - STATE	2,000	2,166	-	-	-	-	-	-	-%
SERVICE CHARGES - DEPARTMENTAL	85,108	75,164	65,000	65,000	65,000	-	65,000	-	-%
SERVICE CHARGES - INVEST EARNINGS	-	485	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	85,000	49,332	49,332	-	49,332	(35,668)	(42%)
<b>Total</b>	<b>87,108</b>	<b>77,815</b>	<b>150,000</b>	<b>114,332</b>	<b>114,332</b>	<b>-</b>	<b>114,332</b>	<b>(35,668)</b>	<b>(24%)</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	7,188	4,600	114,332	114,332	-	114,332	109,732	2385%
SUPPLIES & MATERIALS	266	-	-	-	-	-	-	-	-%
FIXED CHARGES	1,500	114,475	145,400	-	-	-	-	(145,400)	(100%)
NON-CAPITALIZED ASSTES	1,096	-	-	-	-	-	-	-	-%
INTERFUND / BUDGETARY	6,600	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>9,462</b>	<b>121,663</b>	<b>150,000</b>	<b>114,332</b>	<b>114,332</b>	<b>-</b>	<b>114,332</b>	<b>(35,668)</b>	<b>(24%)</b>
<b>Net Cost</b>	<b>\$ (77,646)</b>	<b>\$ 43,848</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	-	134,430	250,000	-	250,000	-	250,000	-	-%
<b>Total</b>	-	<b>134,430</b>	<b>250,000</b>	-	<b>250,000</b>	-	<b>250,000</b>	-	-%
<b>Expenses</b>									
CURRENT SERVICES	-	131,295	250,000	-	250,000	-	250,000	-	-%
<b>Total</b>	-	<b>131,295</b>	<b>250,000</b>	-	<b>250,000</b>	-	<b>250,000</b>	-	-%
<b>Net Cost</b>	\$ -	\$ (3,135)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

## 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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 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	-	-	-	10,000	10,000	-	10,000	10,000	-%
<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>	<b>10,000</b>	<b>13%</b>
<b>Expenses</b>									
SALARIES & BENEFITS	38,901	34,761	42,685	56,056	54,887	-	54,887	12,202	29%
SUPPLIES & MATERIALS	3,694	5,117	5,100	3,850	3,850	-	3,850	(1,250)	(25%)
CURRENT SERVICES	7,424	1,005	6,830	4,194	4,194	-	4,194	(2,636)	(39%)
FIXED CHARGES	5,391	13,310	19,755	15,900	17,069	-	17,069	(2,686)	(14%)
CAPITAL OUTLAY	47,159	-	-	-	-	-	-	-	-%
NON-CAPTALIZED ASSTES	-	3,259	630	5,000	5,000	-	5,000	4,370	694%
<b>Total</b>	<b>102,569</b>	<b>57,452</b>	<b>75,000</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>	<b>10,000</b>	<b>13%</b>
<b>Net Cost</b>	<b>\$ 27,569</b>	<b>\$ (17,548)</b>	<b>\$ -</b>	<b>\$ -</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
911 CHARGES	866,878	872,801	457,539	17,419	16,910	-	16,910	(440,629)	(96%)
FUND BALANCE APPROPRIATED	-	-	536,913	981,243	981,243	-	981,243	444,330	83%
<b>Total</b>	<b>866,878</b>	<b>872,801</b>	<b>994,452</b>	<b>998,662</b>	<b>998,153</b>	<b>-</b>	<b>998,153</b>	<b>3,701</b>	<b>0%</b>
<b>Expenses</b>									
SUPPLIES & MATERIALS	822	4,549	10,000	10,000	10,000	-	10,000	-	-%
CURRENT SERVICES	103,575	42,117	150,620	162,330	161,821	-	161,821	11,201	7%
FIXED CHARGES	291,363	226,368	327,082	319,582	319,582	-	319,582	(7,500)	(2%)
NON-CAPITALIZED ASSTES	12,230	424	506,750	506,750	506,750	-	506,750	-	-%
INTERFUND / BUDGETARY	-	24,790	-	-	-	-	-	-	-%
<b>Total</b>	<b>407,990</b>	<b>298,248</b>	<b>994,452</b>	<b>998,662</b>	<b>998,153</b>	<b>-</b>	<b>998,153</b>	<b>3,701</b>	<b>0%</b>
<b>Net Cost</b>	<b>\$ (458,888)</b>	<b>\$ (574,553)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
OTHER REVENUE	239,891	312,882	350,000	-	350,000	-	350,000	-	-%
<b>Total</b>	<b>239,891</b>	<b>312,882</b>	<b>350,000</b>	-	<b>350,000</b>	-	<b>350,000</b>	-	-%
<b>Expenses</b>									
CURRENT SERVICES	218,246	312,882	350,000	-	350,000	-	350,000	-	-%
FIXED CHARGES	21,644	-	-	-	-	-	-	-	-%
<b>Total</b>	<b>239,890</b>	<b>312,882</b>	<b>350,000</b>	-	<b>350,000</b>	-	<b>350,000</b>	-	-%
<b>Net Cost</b>	<b>\$ (1)</b>	<b>\$ -</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - FEDERAL	-	-	85,000	85,000	85,000	-	85,000	-	-%
<b>Total</b>	-	-	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	-	<b>85,000</b>	-	-%
<b>Expenses</b>									
PROFESSIONAL SERVICES	-	-	84,400	84,400	84,400	-	84,400	-	-%
CURRENT SERVICES	-	-	600	600	600	-	600	-	-%
<b>Total</b>	-	-	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	-	<b>85,000</b>	-	-%
<b>Net Cost</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - STATE	-	1,184,893	5,616,000	-	-	-	-	(5,616,000)	(100%)
FUND BALANCE APPROPRIATED	-	-	315,107	-	-	-	-	(315,107)	(100%)
<b>Total</b>	<b>-</b>	<b>1,184,893</b>	<b>5,931,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,931,107)</b>	<b>(100%)</b>
<b>Expenses</b>									
FIXED CHARGES	-	1,134,893	1,465,107	-	-	-	-	(1,465,107)	(100%)
CAPITAL OUTLAY	-	-	4,466,000	-	-	-	-	(4,466,000)	(100%)
INTERFUND / BUDGETARY	88,472	50,000	-	-	-	-	-	-	-%
<b>Total</b>	<b>88,472</b>	<b>1,184,893</b>	<b>5,931,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,931,107)</b>	<b>(100%)</b>
<b>Net Cost</b>	<b>\$ 88,472</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - OTHER	244,702	825,731	215,000	-	101,051	-	101,051	(113,949)	(53%)
SERVICE CHARGES - INVEST EARNINGS	26	17,351	-	-	-	-	-	-	-%
<b>Total</b>	<b>244,728</b>	<b>843,082</b>	<b>215,000</b>	<b>-</b>	<b>101,051</b>	<b>-</b>	<b>101,051</b>	<b>(113,949)</b>	<b>(53%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	-	-	35,000	-	101,051	-	101,051	66,051	189%
FIXED CHARGES	-	-	180,000	-	-	-	-	(180,000)	(100%)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>215,000</b>	<b>-</b>	<b>101,051</b>	<b>-</b>	<b>101,051</b>	<b>(113,949)</b>	<b>(53%)</b>
<b>Net Cost</b>	<b>\$ (244,728)</b>	<b>\$ (843,082)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	370,242	392,398	393,400	397,716	397,716	-	397,716	4,316	1%
INSURANCE SETTLEMENT	3,041	-	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL RESERVE	-	12,227	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	768,200	202,132	202,132	-	202,132	(566,068)	(74%)
<b>Total</b>	<b>373,283</b>	<b>404,625</b>	<b>1,161,600</b>	<b>599,848</b>	<b>599,848</b>	<b>-</b>	<b>599,848</b>	<b>(561,752)</b>	<b>(48%)</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	2,500	-	10,000	110,000	110,000	-	110,000	100,000	1000%
SUPPLIES & MATERIALS	-	-	1,000	7,000	7,000	-	7,000	6,000	600%
CURRENT SERVICES	20,999	102,742	149,100	127,131	127,131	-	127,131	(21,969)	(15%)
FIXED CHARGES	144,885	78,826	67,600	70,717	70,717	-	70,717	3,117	5%
CAPITAL OUTLAY	-	-	753,900	100,000	100,000	-	100,000	(653,900)	(87%)
NON-CAPITALIZED ASSTES	-	-	180,000	185,000	185,000	-	185,000	5,000	3%
<b>Total</b>	<b>168,384</b>	<b>181,568</b>	<b>1,161,600</b>	<b>599,848</b>	<b>599,848</b>	<b>-</b>	<b>599,848</b>	<b>(561,752)</b>	<b>(48%)</b>
<b>Net Cost</b>	<b>\$ (204,899)</b>	<b>\$ (223,057)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
SERVICE CHARGES - DEPARTMENTAL	151,949	91,654	200,000	-	200,000	-	200,000	-	-%
<b>Total</b>	<b>151,949</b>	<b>91,654</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	151,949	91,268	200,000	-	200,000	-	200,000	-	-%
<b>Total</b>	<b>151,949</b>	<b>91,268</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>\$ (386)</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 25 will be transferred early, and amounts will be reflected in FY 24 Revised Budget.

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
TRANSFERS FROM - GENERAL	1,380,000	500,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	500,000	-	751,523	-	751,523	251,523	50%
<b>Total</b>	<b>1,380,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>751,523</b>	<b>-</b>	<b>751,523</b>	<b>251,523</b>	<b>50%</b>
<b>Expenses</b>									
PROFESSIONAL SERVICES	900,052	88,875	500,000	-	751,523	-	751,523	251,523	50%
<b>Total</b>	<b>900,052</b>	<b>88,875</b>	<b>500,000</b>	<b>-</b>	<b>751,523</b>	<b>-</b>	<b>751,523</b>	<b>251,523</b>	<b>50%</b>
<b>Net Cost</b>	<b>\$ (479,948)</b>	<b>\$ (411,125)</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 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
AD VALOREM TAXES - REAL	8,045,354	11,249,963	11,826,877	-	12,380,872	179,318	12,560,190	733,313	6%
AD VALOREM TAXES - MOTOR VEHICLE	1,211,014	1,367,083	1,357,972	-	1,501,679	19,689	1,521,368	163,396	12%
AVTAXES - REAL DELINQUENT	46,609	42,379	39,984	-	38,265	-	38,265	(1,719)	(4%)
NC SALES TAX SPECIAL DISTRICTS	2,588,376	3,713,088	2,986,778	-	3,710,014	-	3,710,014	723,236	24%
<b>Total</b>	<b>11,891,353</b>	<b>16,372,513</b>	<b>16,211,611</b>	<b>-</b>	<b>17,630,830</b>	<b>199,007</b>	<b>17,829,837</b>	<b>1,618,226</b>	<b>10%</b>
<b>Expenses</b>									
CONTRACTS & GRANTS	11,812,159	15,749,060	16,211,611	-	17,630,830	199,007	17,829,837	1,618,226	10%
<b>Total</b>	<b>11,812,159</b>	<b>15,749,060</b>	<b>16,211,611</b>	<b>-</b>	<b>17,630,830</b>	<b>199,007</b>	<b>17,829,837</b>	<b>1,618,226</b>	<b>10%</b>
<b>Net Cost</b>	<b>\$ (79,194)</b>	<b>\$ (623,453)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

The County Manager recommends increases in tax rates for two fire departments. The increases are detailed in the table below and recommended increases are in red.

The justifications for increases are as follows:

- > Angier requested a 1-cent tax increase, and the manager recommended a 1-cent tax increase. Angier will use the increased revenue to purchase a new rescue pumper truck and help pay for a new fire station.
- > West Area requested a 4-cent tax increase to make the rate equal to what is charged in Cumberland County. The manager recommended a 4-cent tax increase.

The Averbosboro School District is recommended at the same rate as current, 2 cents, which results in \$411,935.

## Special Districts Fund

District	FY 24 Rate	FY 25 Req Rate	FY 25 Rec Rate	Total Revenue FY 24 Rate Produces	Total Revenue FY 25 Rate Produces	Increase
Anderson Creek	0.110	0.110	0.110	2,001,170	2,001,170	-
<b>Angier</b>	<b>0.075</b>	<b>0.085</b>	<b>0.085</b>	<b>1,697,563</b>	<b>1,874,958</b>	<b>177,395</b>
Benhaven	0.120	0.120	0.120	1,641,776	1,641,776	-
Benson	0.120	0.120	0.120	134,253	134,253	-
Boone Trail	0.100	0.100	0.100	858,169	858,169	-
Buies Creek	0.100	0.100	0.100	873,904	873,904	-
Coats/Grove	0.110	0.110	0.110	955,768	955,768	-
Crains Creek	0.100	0.100	0.100	82,339	82,339	-
Cypress Pointe	0.095	0.095	0.095	75,029	75,029	-
Dunn	0.090	0.090	0.090	1,934,375	1,934,375	-
Erwin	0.095	0.095	0.095	453,406	453,406	-
Flatbranch	0.130	0.130	0.130	682,660	682,660	-
Flatwoods	0.120	0.120	0.120	154,631	154,631	-
Godwin	0.150	0.150	0.150	8,009	8,009	-
Northwest Harnett	0.080	0.080	0.080	1,428,811	1,428,811	-
Spout Springs	0.120	0.120	0.120	2,966,231	2,966,231	-
Summerville	0.100	0.100	0.100	1,168,410	1,168,410	-
<b>West Area</b>	<b>0.110</b>	<b>0.150</b>	<b>0.150</b>	<b>75,344</b>	<b>96,956</b>	<b>21,612</b>
West Johnston	0.070	0.070	0.070	27,047	27,047	-
<b>Total Fire Districts</b>				<b>17,218,895</b>	<b>17,417,902</b>	<b>199,007</b>
Averasboro School District	0.020	0.020	0.020	411,935.00	411,935.00	-

## Veterans Treatment Court Fund

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

### Budget Summary

	FY 22 Actual	FY 23 Actual	FY 24 Revised	FY 25 Total Requested	FY 25 Recommended Cont	FY 25 Recommended Exp	FY 25 Total Recommended	Recommended Variance	Recommended % Inc/Dec
<b>Revenues</b>									
RESTRICTED - FEDERAL	243,960	230,436	1,414,942	-	103,709	-	103,709	(1,311,233)	(93%)
RESTRICTED - STATE	200,000	180,726	75,000	-	50,000	-	50,000	(25,000)	(33%)
CONTRIBUTIONS AND DONATIONS	31,563	28,255	68,250	-	-	-	-	(68,250)	(100%)
FUND BALANCE APPROPRIATED	-	-	201,102	-	52,000	-	52,000	(149,102)	(74%)
<b>Total</b>	<b>475,523</b>	<b>439,417</b>	<b>1,759,294</b>	<b>-</b>	<b>205,709</b>	<b>-</b>	<b>205,709</b>	<b>(1,553,585)</b>	<b>(88%)</b>
<b>Expenses</b>									
SALARIES & BENEFITS	8,673	7,278	100,967	-	5,650	-	5,650	(95,317)	(94%)
PROFESSIONAL SERVICES	169,966	271,466	1,289,773	-	106,725	-	106,725	(1,183,048)	(92%)
SUPPLIES & MATERIALS	6,331	72,504	118,146	-	25,250	-	25,250	(92,896)	(79%)
CURRENT SERVICES	33,113	27,808	239,606	-	64,084	-	64,084	(175,522)	(73%)
FIXED CHARGES	68,080	37,326	1,810	-	4,000	-	4,000	2,190	121%
NON-CAPTALIZED ASSTES	299	18,844	8,992	-	-	-	-	(8,992)	(100%)
<b>Total</b>	<b>286,462</b>	<b>435,226</b>	<b>1,759,294</b>	<b>-</b>	<b>205,709</b>	<b>-</b>	<b>205,709</b>	<b>(1,553,585)</b>	<b>(88%)</b>
<b>Net Cost</b>	<b>\$ (189,061)</b>	<b>\$ (4,191)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>

### Expansion & Other Notes

No county funding for Veterans Treatment Court is requested in FY 2025.

# 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.

### Adopted 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.

### 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.

**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.

**Balance Sheet**

A formal statement of assets, liabilities, and fund balance as of a specific date.

**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.

**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.

**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 fund 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.

### Modified General Fund

The modified general fund is a presentation of multiple funds created for accounting purposes but are financial activities of the general government not required to be accounted for in another account.

### Net County Cost

Net appropriation less program revenues (or special-purpose funds allocated). This figure represents the part of a budget unit's appropriation that is financed by the County's discretionary (general-purpose) revenues.

### 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.

## Source of Revenue

Revenues are classified according to their source or point of origin.

## 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.



# Appendices









Appendix 1

# Harnett County Fiscal Year 2025 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>							
Harnett Area Rural Transit System	Increase	Medicaid Approved Transportation	3.75	5.75	Per mile	No fee increase in five years; cost per trip has increased	899,157
Harnett Area Rural Transit System	Increase	Out of county, medical trips only	5	10	Per trip – one way	No fee increase in five years; cost per trip has increased	7,200
Harnett Regional Jetport	Increase	Fuel Sales-AVGAS	.30 above county cost	.45above county cost	Per gallon	increase revenue while staying below market value for AVGAS in central/eastern NC	31,000
Harnett Regional Jetport	Increase	Facility Fee	25	100		Rename the facility fee to ramp fee consistent with most other GA airports in the area. Create a flat rate based off on comparable airports in the area. Create an “exemptions schedule” based off fuel purchases as an added incentive to purchase fuel. Include a definition of “cabin class” for clear expectations.	25,000
Harnett Regional Jetport	Other	Call Out Fee	100.00 (not to exceed)	100.00 (flat rate, 530pm to 730am)	Per call	Change to a flat rate, add time period	
Harnett Regional Jetport	Other	Parking Fee	10	10.00 (see exemption)	Per day	Waive one night of parking fees with fuel purchase	
Harnett Regional Jetport	Other	Parking Fee	50	50.00 (tenants only, agreement req'd)	Per month	Add “tenants only, agreement required”. This fee is assessed only for tie-down tenants.	

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Harnett Regional Jetport	New	Facility Rental, Conference Rom	-	60	Per hour	This facility fee is consistent with the HC RCL facility use/ rental program. It will help to limit requests for usage. HRJ would work with Legal and Admin to create a facility use policy and seek approval from the BOC.	
Harnett Regional Jetport	New	Facility Rental, Kitchen	-	30	Per hour	This facility fee is consistent with the HC RCL facility use/ rental program. It will help to limit requests for usage. HRJ would work with Legal and Admin to create a facility use policy and seek approval from the BOC.	
Health	Remove	Camp/sport/ college physicals					
Health	Increase	Fluad QIV 65+	100.61	107.77		Includes Administrative Fee	
Health	Remove	Flu Vaccine, Prsrv free/ Fluzone	45.41	n/a		Not used	
Health	Remove	Flu Vaccine Quad	54.41	n/a		Not used	
Heath	Remove	Flu Vaccine (super)/Fluzone High Dose age 65>	94.41	n/a		Not used	
Health	Remove	Flu Vaccine Trivalent MDV	40	n/a		Not used	
Health	Increase	Flucelvax QIV	59.61	64.77		Includes Administrative Fee	
Health	Increase	Fluzone QIV	50.61	52.77		Includes Administrative Fee	
Health	Increase	Hep B	69	75		Increased cost of medicine	
Health	Increase	MMR – Adult	87	95		Increased cost of medicine	
Health	Increase	Menactra	152	178		Increased cost of medicine	
Health	Increase	HPV Vaccine (3 dose)	825	969		Increased cost of medicine	

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Health	Increase	IPV	35	49		Increased cost of medicine	
Health	Increase	Kinrix (IPV, Dtap)	60	71		Increased cost of medicine	
Health	Increase	Pentacel (Dtap, IPV, HIB)	101	133		Increased cost of medicine	
Health	Increase	Prevnar (PCV13)	235	272		Increased cost of medicine	
Health	Increase	Proquad (MMR & Varicella)	270	315		Increased cost of medicine	
Health	Increase	Rabies	393	455		Increased cost of medicine	
Health	Increase	Rotateq	95	104		Increased cost of medicine	
Health	Increase	Twinrix (Hep A & Hep B Combination)	122	146		Increased cost of medicine	
Health	Increase	Varicella	180	192		Increased cost of medicine	
Health	Increase	Tel health origination site facility fee	25	27			
Information Technology	Increase	NetMotion monthly subscription	6	7	Each	Increase in subscription costs	4,284
Information Technology	Increase	Office 365 Level 1 monthly subscription	-	14	Each	IT Office 365 license costs	8,901
Information Technology	Increase	Office 365 Level 2 monthly subscription	-	20	Each	IT Office 365 license costs	33,840
Information Technology	Increase	Office 365 Level 3 monthly subscription	-	32	Each	IT Office 365 license costs	44,544
Information Technology	Increase	Small Firewall Support monthly subscription	-	35	Each	IT Firewall support	3,960

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Parks & Recreation	New	Multi-Purpose Room – Benhaven Community Center Meeting Room	-	25	Per hour	Fees are in line with current fee structure of Boone Trail Community Center and Shawtown Community Development Center classrooms	
Parks & Recreation	New	Multi-Purpose Room – Benhaven Community Center Meeting Room	-	90	Per 4-hr block	Fees are in line with current fee structure of Boone Trail Community Center and Shawtown Community Development Center classrooms	
Parks & Recreation	New	Multi-Purpose Room – Benhaven Community Center Meeting Room	-	50	Refundable deposit	Fees are in line with current fee structure of Boone Trail Community Center and Shawtown Community Development Center classrooms	
Parks & Recreation	Increase	Senior Golf Tournament Participation Fee	30	35	Per participant	Fee increase request to offset rising costs of Greens Fees, Food, Trophies, and Goodie Bags	1,400
Parks & Recreation	New	Adult Dodgeball Participation Fee	-	40	Per participant	Fee is to offset cost of staffing and supplies to run adult athletic league.	1,280
Parks & Recreation	New	Adult Basketball Participation Fee	-	60	Per participant	Fee is offset cost of staffing, officials, and supplies to run adult athletic league.	2,400
Parks & Recreation	Decrease	Movie in the Park Sponsorship	1,200	-	Gold Level (3 movies, Naming Rights)	Remove due to no interest since 2019.	
Parks & Recreation	Decrease	Movie in the Park Sponsorship	1,000	-	Silver Level (3 movies)	Remove due to no interest since 2019.	
Parks & Recreation	Decrease	Movie in the Park Sponsorship	300	-	Bronze (1 movie)	Remove to rename to Single Movie Sponsorship	

## Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
<b>General Fund</b>							
Parks & Recreation	Rename/ Increase	Movie in the Park Sponsorship	425	-	Per movie sponsorship	This fee is used to pay for the Movie Licensing. This fee is the current rate of licensing fee for the newest movies.	2,550
Solid Waste	Increase	Waste Hauler Permit	125	130	Per permit	No increase in the last 3 years / more in line with surrounding counties	14,560
Solid Waste	Increase	C&D landfill tipping fees	48	50	Per ton	No increase in the last 3 years / more in line with surrounding counties	2,272,341
Solid Waste	Increase	MSW (Transfer Station)	48	50	Per ton	No increase in the last 3 years / more in line with surrounding counties	1,050,709
Solid Waste	Increase	LCID landfill tipping fees	30	35	Per ton	No increase in the last 3 years / more in line with surrounding counties	403,931



Appendix 2

**Harnett County  
Fiscal Year 2025  
Harnett Regional Water**



# HARNETT REGIONAL WATER

## Capital Improvement Plan 2024-25

### 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 \$26,962 (83rd in NC) and the median household income is \$59,676 (30<sup>th</sup> in NC). The poverty rate is 13% 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 110,000 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-one years since to approximately 44,000 water customers, 14,000 sewer customers and 110 employees. HRW infrastructure consists of approximately 1,490 miles of water mains, 420 miles of sewer collection mains and totals over \$365 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 102 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. Once the pilot study is complete the needed treatment improvements will be added to this capital improvement plan. Due to the tremendous residential growth in the County, Harnett Regional Water is also committed to building a new 8-10 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 \$70 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 began.

**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 12 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 but could happen earlier depending upon the Town's schedule. The Erwin Water and Wastewater Project is planned for FY 25 and will make needed water and wastewater improvements in certain areas of the Town. This project is estimated to cost \$1.5 million dollars. The Harnett Jetport Utility Extension Project is planned for FY 27 and consists of the extension of approximately 5,000 linear feet of 8 inch waterline and 4 inch sewer force main with the construction of a wastewater pump station to serve the expansion of the facilities at and adjacent to the Harnett Regional Jetport. This project is estimated to cost approximately \$2.5 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 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 26. 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 \$9 million dollars and construction should be underway in FY 25.

**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 13-14	\$34,624,099
FY 14-15	\$32,162,037
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

You can see from these figures that annual revenues increased by \$14,944,448 in the last nine fiscal years. This represents a 43% increase in annual operating revenues in that time span. The majority 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.



## CUSTOMER SERVICE IMPROVEMENTS

HRW recently had a “Public Utilities Efficiency Study” completed by the Management Consulting firm of Martin-McGill out of Asheville, NC. Although the overwhelming result of the study was positive, one of the main recommendations for improvement within the department was in the area of customer service. Specifically, the need to upgrade existing outdated technologies such as water/sewer customer billing software that was over a decade old, asset management work order software, automated customer telephone systems, etc. HRW has aggressively started that process and has recently completed the installation of a new and enhanced customer information system (CIS) software system that includes a mobile work order and enhanced customer portal system. We have also engaged with new providers to enhance our existing Interactive Voice Response (IVR) telephone system to give customers access to enhanced technological features. HRW has also installed updated smart meters. These new meters send usage data to HRW through a wireless network and provide much more information to our customers and staff. All of these efforts have greatly improved our customers access to information and allowed us to serve their needs much more efficiently.

### 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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	
NHWWTP Capacity Upgrade	\$111,376,000										\$111,376,000
SW WW PS & FM	\$8,526,978										\$8,526,978
Erwin Water & WW Improvements	\$1,500,000										\$1,500,000
Wake County Distribution Upgrade		\$22,280,000									\$22,280,000
BCC/Capeton Collection System Upgrade		\$7,593,000									\$7,593,000
Northeast Harnett Regional WTP Project			\$70,000,000								\$70,000,000
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>\$121,402,978</b>	<b>\$29,873,000</b>	<b>\$70,000,000</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>\$242,210,158</b>
REVENUES											
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	Totals
Grants from all sources	\$24,800,000	\$7,593,000									\$32,393,000
Revenue Bonds			\$50,000,000								\$50,000,000
State Revolving Loans											\$0
Developer Participation											\$0
Holly Springs		\$17,426,667									\$17,426,667
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	\$32,871,155	\$4,853,333	\$20,000,000	\$2,500,000	\$8,200,000	\$1,000,000	\$2,090,000	\$3,750,000	\$3,004,180	\$390,000	\$78,658,668
<b>Totals</b>	<b>\$121,402,978</b>	<b>\$30,806,978</b>	<b>\$70,000,000</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>\$242,210,158</b>
Debt Summary											
	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	Totals
<b>Actual New Debt</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000,000</b>
Planned Rate Increases											
Current Rates/Water	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	Totals
\$20/2,000 min	\$22.00	no change	no change	\$24.00	no change	no change	no change	\$26.00	no change	no change	
\$5.50/1,000 gal above min	\$5.75	no change	no change	\$6.00	no change	no change	no change	\$6.25	no change	no change	
\$2.60 Bulk Rate	\$3.00	no change	no change	\$3.45	no change	no change	no change	no change	no change	no change	
\$2.05 Bulk Rate Capacity Holders	\$2.35	no change	no change	\$2.70	no change	no change	no change	no change	no change	no change	
% increase	no change	no change	no change	7%/15%	no change	no change	no change	7%	no change	no change	
Monthly \$ Increase in Avg Bill	n/a	n/a	n/a	\$2.75	n/a	n/a	n/a	n/a	n/a	n/a	
Revenue from increase	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$1,610,000	\$0	\$0	\$4,610,000
Current Rates/Sewer	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	Totals
\$15 Flat	\$16.00	no change	no change	\$17.00	no change	no change	no change	\$18.00	no change	no change	
\$6/1,000 gals	\$6.50	no change	no change	\$7.00	no change	no change	no change	\$7.50	no change	no change	
\$2.30 Bulk Rate Capacity Holders	\$2.75	no change	no change	no change	\$2.85	no change	no change	no change	no change	no change	
% increase	no change	no change	no change	7.5%	12%	no change	no change	7%	no change	no change	
Monthly \$ Increase in Avg Bill	n/a	n/a	n/a	\$3.50	n/a	n/a	n/a	\$3.50	n/a	n/a	
Revenue from increase	\$0	\$0	\$0	\$585,000	\$450,000	\$0	\$0	\$690,000	\$0	\$0	\$1,725,000

Duly adopted this the \_\_\_\_\_ day of \_\_\_\_\_ 2024, 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: \_\_\_\_\_

William Morris, 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 2025 -2031 Capital Improvements Program

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# Table of Contents



## About the Capital Improvements Program (CIP)

The CIP is a long-term plan for funding the County's major capital needs. It shows how facilities, equipment, and other projects that cost \$100,000 or more could be scheduled and funded over the next seven years, beginning in FY 2025 .

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 September 23, 2023. Staff provided support to Harnett County Schools (HCS) and Central Carolina Community College (CCCC).
- > 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 November 20, 2023. During the November 28, 2023, work session, Commissioners reviewed the recommendation in detail..
- > Public comment was held on December 4, 2023.
- > The CIP was adopted on December 18, 2023.

### 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.

While many of the projects are funded through capital reserve funds, the CIP proposes three projects funded through debt, including the construction of a middle school, a gymnasium addition at Lillington-Shawtown Elementary School, and the construction of a new animal shelter. The animal shelter and middle school projects were previously earmarked as future endeavors in the previous year's CIP.

Staff tries to include reasonable escalation of costs in project budgets, but because projects are scheduled in the future actual inflation may prove higher than planned inflation. Due to the current high demand for construction and the increasing cost of materials, the prior escalation of 5-8% is now too low, and higher rates are now being applied.

### **Board of Education**

The Board of Education has requested approximately \$200 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 2023, as part of its FY 2024 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 2023 Estimated Cost	How CIP Addresses
<b>Current Projects</b>		
Weapons Detection System	\$ 3,977,247	New - Included as a funded project
Northwest Harnett Elementary School	\$ 42,783,565	Included as a funded project
Johnsonville Elementary School (Phase 1 - New Cafeteria, New Windows, Gym Renovation)	\$ 5,100,000	Included as a funded project
Johnsonville Elementary School (Phase 2 - New Classroom Building)	\$ 8,957,730	ESSER funded
Overhills Elementary School Addition (300 seats with cafe expansion)	\$ 6,291,541	ESSER funded
Highland Elementary School Addition (300 seats with cafe expansion)	\$ 7,514,875	ESSER funded
Harnett Central High School Stadium Press Box	\$ 416,731	Not submitted as a CIP request; locally funded in FY 2023
Western Harnett High School Stadium Press Box	\$ 385,879	Not submitted as a CIP request; locally funded in FY 2023
Central Services/BOE (Facility Renovations)	\$ 3,834,191	ESSER and locally funded
Dunn Elementary School (Classroom Addition)	\$ 7,575,423	ESSER funded
<b>Tier 1 Projects (Immediate to 1 year)</b>		
New Child Nutrition Freezer/Cooler	\$ 4,294,035	New - Included as a funded project (estimated cost as of October 2023)
New School Transportation Facility	\$ 13,974,181	Included as a future project (estimated cost as of October 2023)
New Custodial/Storage Facility	\$ 6,600,000	Included as a future project
Flatwoods Middle School (1100 seats, not incl. land)	\$ 78,000,000	Included as a funded project (estimated cost as of September 2023)
New South Harnett Lillington/Highland High School (2000 seats, not incl. road extension)	\$ 95,000,000	Included as a future project
Lillington-Shawtown Elementary School Gym Addition	\$ 7,285,000	New - Included as a funded project
LaFayette Elementary School Renovations	\$ 1,000,000	Included as a future project
Harnett Early College at Dunn Relocation/Renovations	\$ 565,000	Included as a funded project (estimated cost as of October 2023)
Flatwoods Elementary School	\$ 43,000,000	Not submitted as a CIP request
<b>Tier 2 Projects (2 to 3 years)</b>		
STAR Academy Renovations/Replacement	\$ 100,000	Included as a future project; Will be removed from CIP when property exchange is final
Triton High School Auxiliary Gym Addition	\$ 10,000,000	Not submitted as a CIP request
Harnett County Early College/Career Tech Center (Lillington)	\$ 30,000,000	Not submitted as a CIP request
Buies Creek Elementary School Replacement	\$ 35,000,000	Included as a future project
Harnett Central HS/Triton HS/Western Harnett High School Renovations	TBD	Not submitted as a CIP request



Category/Projects	April 2023 Estimated Cost		How CIP Addresses
<b>Tier 3 Projects (4 to 7 years)</b>			
Southwestern Harnett-area Elementary School (NC 87 corridor)	\$	43,000,000	Not submitted as a CIP request
Northern/Northwest Harnett-area Elementary School	\$	43,000,000	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	\$	75,000,000	Not submitted as a CIP request—beyond CIP timeframe
Northwestern Harnett-area Middle School (land procured)	\$	75,000,000	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 and Assistant County Managers, Finance Officer, and Budget Director.

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 2024-2030 CIP was approved by the Board of Commissioners on December 19, 2022.

Changes to previously approved CIP include the following:

- > Animal Services -- Animal Shelter Replacement: Construct a new animal services shelter facility at a location to be determined [+9,216,076].
- > Establish a Central Carolina Community College (CCCC) -- Capital Reserve Fund: Establish an annual contribution to CCCC Capital Reserve Fund. Funds will be used for building renovations and to replace critical mechanical systems, HVAC systems, parking lots, and roofs before failure [+589,000].
- > Central Carolina Community College (CCCC) -- Miriello Building HVAC Replacement: Replace the HVAC units located in the Miriello Building on the main Harnett Campus in FY 2024 [+210,000].
- > Central Carolina Community College (CCCC) -- Etheridge Renovations: Renovate the interior of the Etheridge Building on the main Harnett Campus in FY 2030 [+1,880,920].
- > Central Carolina Community College (CCCC) -- Miriello Renovations: Renovate the interior of the Miriello Building on the main Harnett Campus in FY 2027 [+1,648,081].
- > Department of Social Services (DSS) – Second Floor Upfit: Upfit approximately 5,400 square feet of shell space in the Harnett County Department of Social Services to allow for social distancing and accommodate additional staffing [+1,200,000].

- > Development Services -- Comprehensive Land Use Plan Update: Update the Comprehensive Land Use Plan that gives decision makers a roadmap for future growth in terms of transportation, affordable housing, land use, economic development, and infrastructure in FY 2024 [+219,000].
- > Emergency (VIPER) Radios Replacement -- Municipal Police Departments: Replace 121 mobile and 121 portable VIPER radios for Harnett County Municipal Police Departments before July 1, 2025, when the state will require the existing radios be upgraded [+1,571,309].
- > Emergency Medical Services (EMS) -- County Morgue: Construct an 800-square foot morgue to provide adequate cooler space to store up to 16 decedents in FY 2025 [+396,100].
- > Emergency Medical Services (EMS) -- Stretchers and Power Load Equipment Replacement: Replace all EMS stretchers and power load equipment in FY 2031 to ensure the equipment continues to function at an optimal level [+1,163,524].
- > Facilities Maintenance -- HVAC Control Upgrades and Standardization: Acquire software to upgrade and standardize all HVAC controls in the Health Science, Tax and Register of Deeds, Courthouse, and Government Complex buildings in FY 2024 [+500,775].
- > Harnett County Schools -- Early College at Dunn Relocation/Renovation: Renovate Wayne Avenue School to prepare the school for the relocation of the Early College at Dunn in FY 2024 [+524,056].
- > Harnett County Schools -- Child Nutrition Freezer/Cooler: Construct a 6,450-square foot stand-alone 400 pallet capacity freezer and cooler to store food supply until it is distributed to Harnett County Schools in FY 2025 [+4,294,035].
- > Harnett County Schools -- Flatwoods Middle School: Construct a new 174,000-square-foot school to accommodate 1,100 students and to alleviate existing and projected overcrowding at Harnett Central and Overhills middle schools in FY 2025 [+78,000,000].
- > Harnett County Schools -- Lillington-Shawtown Elementary School Gym Addition: Construct a 7,000- square-foot gymnasium addition at Lillington-Shawtown Elementary to provide adequate recreational and assembly space for students in FY 2025 [+7,285,000].
- > Harnett County Schools -- Weapons Detection Systems: Purchase and install Weapons Detection Systems at all 29 Harnett County Schools in FY 2024 [+3,977,247].
- > Harnett County Sheriff -- Detention Center Body Scanner System: Purchase and install a body scanner system at the Harnett County Detention Center. The project will be funded through an OSBM grant in FY 2024 [+166,000].
- > Harnett County Sheriff -- Generator Purchase and Installation: Purchase and install a 1,000 KW generator at the Harnett County Sheriff's Office and Detention Center to provide sufficient backup power to run the building systems, including HVAC. The project will be funded through an OSBM grant in FY 2024 [+2,700,000].
- > Information Technology -- Core Storage Infrastructure Upgrade/Replacement: Replace existing, out-of-warranty core storage infrastructure to align our technology resources with future needs, enhance productivity, expand data storage capacity, and ensure uninterrupted service availability [+400,000].

The CIP includes summaries of major projects, revenues and operating expenses and detailed descriptions of each project, including justifications, cost detail, funding sources, and impacts on the operating budget. .

## Add Future Projects

- > Harnett Regional Jetport (HRJ) -- Runway Expansion: Construct a 500-foot extension of the HRJ runway to provide adequate space to meet the demands of the growing aviation industry in our region.

## Assumptions

Generally, construction costs are inflated 10-12% 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, the construction of a new animal shelter, and construction of a new housing unit at the County's detention center, which is projected to need an addition in the next ten years. 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 2022 Analysis of Debt report):

- > The debt to appraised value ratio is 1.793%. The average ratio of counties 100,000 to 249,999 population is 0.96%. The highest ratio in the population group is 1.793%.
- > Harnett County's debt per capita (what each resident would owe if the debt had to be repaid today) is \$1,272. The average debt per capita for the population group is \$1,150. The highest debt per capita in this group is \$2,250..

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

Animal Services - Animal Shelter Replacement  
 Central Carolina Community College (CCCC) - CCCC - Capital Maintenance & Replacement Fund  
 Harnett County Schools - Child Nutrition Freezer/Cooler  
 Information Technology - Core Storage Infrastructure Upgrade/Replacement  
 Emergency Medical Services (EMS) - County Morgue  
 Harnett County Sheriff - Detention Center Body Scanner System  
 Harnett County Schools - Early College at Dunn Relocation/Renovation  
 Central Carolina Community College (CCCC) - Etheridge Renovations  
 Harnett County Schools - Flatwoods Middle School  
 Harnett County Sheriff - Generator Purchase and Installation  
 Harnett County Schools - Lillington-Shawtown Elementary School Gym Addition  
 Central Carolina Community College (CCCC) - Miriello HVAC Replacement  
 Central Carolina Community College (CCCC) - Miriello Renovations  
 Emergency Medical Services (EMS) - Stretchers and Power Load Equipment Replacement

#### Approved-No Contracts

Facilities Maintenance - Benhaven (former) School Renovation  
 Public Library - Benhaven Branch Library  
 Parks & Recreation - Boone Trail Park Development Phase 1  
 Parks & Recreation - Cape Fear Shiner Park Development Phase 2  
 Facilities Maintenance - Facilities Capital Maintenance & Replacement Fund  
 Emergency Medical Services (EMS) - Emergency Medical Services Capital Reserve Appropriation  
 Harnett County Sheriff - Sheriff Capital Reserve Appropriation  
 Parks & Recreation - Parks & Recreation Capital Reserve Appropriation  
 Emergency Medical Services (EMS) - Cardiac Monitors Replacement  
 Development Services - Comprehensive Land Use Plan Update  
 Emergency Medical Services (EMS) - Convalescent Transport Unit Replacements  
 Information Technology - Core Server Infrastructure Upgrade/Replacement  
 Harnett County Schools - Electronic Door Locks  
 Emergency Services - Emergency (VIPER) Radios Replacement - Municipal Police Departments  
 Emergency Medical Services (EMS) - Emergency Transport Unit Remounts  
 Emergency Medical Services (EMS) - Emergency Transport Unit Replacements  
 Parks & Recreation - Greenway Trail Construction Capital Reserve Appropriation

Facilities Maintenance - HVAC Control Upgrades and Standardization  
 Harnett County Schools - Harnett County Schools Maintenance Fund  
 Parks & Recreation - Neills Creek Park Development Master Plan and Park Development Phase 1  
 Solid Waste - Northwest Convenience Center Relocation  
 Parks & Recreation - Northwest Harnett Park Development  
 Parks & Recreation - Patriots Park Development Phase 3  
 Department of Social Services (DSS) - Second Floor Upfit  
 Harnett County Schools - Harnett County Schools Weapons Detection Systems

**Approved-Contracts Let**

Harnett Regional Jetport (HRJ) - Apron Expansion  
 Parks & Recreation - Benhaven Community Park Redevelopment  
 Information Technology - Broadband Expansion Initiative  
 Harnett County Schools - Johnsonville Elementary School Phase 1 Expansion & Renovation  
 Harnett Regional Jetport (HRJ) - Harnett Regional Jetport Master Plan Update  
 Parks & Recreation - Neills Creek Park Restroom, Concession & Maintenance Building  
 Harnett Regional Jetport (HRJ) - New Terminal Construction  
 Parks & Recreation - Shawtown Community Park Development

**Substantially Complete**

Harnett County Schools - New Northwest Harnett Elementary School

**Completed**

Parks & Recreation - Anderson Creek Park Development Phase 2  
 Tax Office - Billing & Collections Software Replacement  
 Harnett County Schools - Camera Upgrades  
 Emergency Services - Emergency (VIPER) Radios Replacement

**Future**

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

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- Harnett County Schools - Custodial & Grounds Warehouse Replacement
- Harnett County Sheriff - Detention Center Housing Unit Addition
- Central Carolina Community College (CCCC) - Drainage System Repair
- Harnett County Sheriff - Evidence Storage & Crime Scene Processing Bay
- Fleet Maintenance - Fleet Maintenance Facility Improvement or Replacement
- Harnett Regional Jetport (HRJ) - Fuel Tank Replacement
- Harnett Regional Jetport (HRJ) - Hangar Development
- Harnett County Schools - Lafayette Elementary School Renovation
- Public Library - Mobile Outreach Vehicle
- Parks & Recreation - Neills Creek Park Roadway Construction
- Harnett County Schools - New South Harnett Lillington/Highland High School
- Public Library - Radio Frequency Identification (RFID) Installation in Branches
- Harnett Regional Jetport (HRJ) - Runway Expansion
- Harnett County Schools - Harnett County Schools Transportation Maintenance Facility Replacement
- Public Library - Western Harnett Service Expansion

### Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Animal Shelter Replacement	-	32,341	224,295	4,262,878	4,696,562	-	-	-	-	-	9,216,076
<b>Animal Services Total</b>	-	<b>32,341</b>	<b>224,295</b>	<b>4,262,878</b>	<b>4,696,562</b>	-	-	-	-	-	<b>9,216,076</b>
CCCC - Capital Maintenance & Replacement Fund	-	-	-	589,000	589,000	589,000	589,000	589,000	589,000	589,000	4,123,000
Etheridge Renovations	-	-	-	-	-	-	-	-	1,880,920	-	1,880,920
Miriello HVAC Replacement	-	-	210,000	-	-	-	-	-	-	-	210,000
Miriello Renovations	-	-	-	-	-	1,648,081	-	-	-	-	1,648,081
<b>Central Carolina Community College (CCCC) Total</b>	-	-	<b>210,000</b>	<b>589,000</b>	<b>589,000</b>	<b>2,237,081</b>	<b>589,000</b>	<b>589,000</b>	<b>2,469,920</b>	<b>589,000</b>	<b>7,862,001</b>
Second Floor Upfit	1,200,000	-	1,200,000	-	-	-	-	-	-	-	1,200,000
<b>Department of Social Services (DSS) Total</b>	<b>1,200,000</b>	-	<b>1,200,000</b>	-	-	-	-	-	-	-	<b>1,200,000</b>
Comprehensive Land Use Plan Update	219,000	-	219,000	-	-	-	-	-	-	-	219,000
<b>Development Services Total</b>	<b>219,000</b>	-	<b>219,000</b>	-	-	-	-	-	-	-	<b>219,000</b>
Cardiac Monitors Replacement	610,855	-	-	-	-	610,855	-	-	-	-	610,855
Convalescent Transport Unit Replacements	1,183,842	307,793	137,917	144,813	152,053	159,656	167,639	176,021	184,822	194,063	1,624,777
County Morgue	-	-	-	396,100	-	-	-	-	-	-	396,100
Emergency Medical Services Capital Reserve Appropriation	-	-	690,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	8,390,000
Emergency Transport Unit Remounts	972,872	277,668	-	218,030	-	-	-	486,864	499,565	512,266	1,994,393
Emergency Transport Unit Replacements	1,841,524	584,879	426,960	439,396	225,916	232,134	244,569	-	-	-	2,153,854
Stretchers and Power Load Equipment Replacement	-	-	-	-	-	-	-	-	-	1,163,524	1,163,524
<b>Emergency Medical Services (EMS) Total</b>	<b>4,609,093</b>	<b>1,170,340</b>	<b>1,254,877</b>	<b>2,298,339</b>	<b>1,477,969</b>	<b>2,102,645</b>	<b>1,512,208</b>	<b>1,762,885</b>	<b>1,784,387</b>	<b>2,969,853</b>	<b>16,333,503</b>
Emergency (VIPER) Radios Replacement	5,611,099	5,611,099	-	-	-	-	-	-	-	-	5,611,099
Emergency (VIPER) Radios Replacement - Municipal Police Departments	1,571,309	-	1,571,309	-	-	-	-	-	-	-	1,571,309
Old Jail Demolition and Relocation of Building Systems	583,891	524,056	-	-	-	-	-	-	-	-	524,056
<b>Emergency Services Total</b>	<b>7,766,299</b>	<b>6,135,155</b>	<b>1,571,309</b>	-	-	-	-	-	-	-	<b>7,706,464</b>



### Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Benhaven (former) School Renovation	3,292,401	2,575,638	716,763	-	-	-	-	-	-	-	3,292,401
Facilities Capital Maintenance & Replacement Fund	-	-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,000,000
HVAC Control Upgrades and Standardization	-	-	500,775	-	-	-	-	-	-	-	500,775
<b>Facilities Maintenance Total</b>	<b>3,292,401</b>	<b>2,575,638</b>	<b>1,717,538</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>7,793,176</b>
Camera Upgrades	453,124	453,124	-	-	-	-	-	-	-	-	453,124
Child Nutrition Freezer/Cooler	-	-	-	4,294,035	-	-	-	-	-	-	4,294,035
Early College at Dunn Relocation/Renovation	-	-	565,000	-	-	-	-	-	-	-	565,000
Electronic Door Locks	355,332	355,332	-	-	-	-	-	-	-	-	355,332
Flatwoods Middle School	-	1,200,000	3,644,250	39,048,750	29,808,063	5,498,937	-	-	-	-	79,200,000
Harnett County Schools Maintenance Fund	11,241,415	2,841,415	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	14,041,415
Harnett County Schools Weapons Detection Systems	3,977,247	-	3,977,247	-	-	-	-	-	-	-	3,977,247
Johnsonville Elementary School Phase 1 Expansion & Renovation	5,100,000	3,950,334	1,149,666	-	-	-	-	-	-	-	5,100,000
Lillington-Shawtown Elementary School Gym Addition	-	-	-	7,285,000	-	-	-	-	-	-	7,285,000
New Northwest Harnett Elementary School	45,802,344	37,227,239	8,575,105	-	-	-	-	-	-	-	45,802,344
<b>Harnett County Schools Total</b>	<b>66,929,462</b>	<b>46,027,444</b>	<b>19,311,268</b>	<b>52,027,785</b>	<b>31,208,063</b>	<b>6,898,937</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>161,073,497</b>
Detention Center Body Scanner System	-	-	166,000	-	-	-	-	-	-	-	166,000
Detention Center Video Surveillance System Upgrade	355,528	303,766	-	-	-	-	-	-	-	-	303,766
Generator Purchase and Installation	-	-	-	2,700,000	-	-	-	-	-	-	2,700,000
Sheriff Capital Reserve Appropriation	5,980,591	3,280,591	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	8,480,591
<b>Harnett County Sheriff Total</b>	<b>6,336,119</b>	<b>3,584,357</b>	<b>816,000</b>	<b>3,350,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>11,650,357</b>
Apron Expansion	5,110,473	4,966,606	143,867	-	-	-	-	-	-	-	5,110,473
Harnett Regional Jetport Master Plan Update	414,357	414,116	241	-	-	-	-	-	-	-	414,357
New Terminal Construction	6,639,962	1,845,252	4,794,710	-	-	-	-	-	-	-	6,639,962
<b>Harnett Regional Jetport (HRJ) Total</b>	<b>12,164,792</b>	<b>7,225,974</b>	<b>4,938,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,164,792</b>

### Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year										Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031		
Mobile Medical Unit	359,645	359,645	-	-	-	-	-	-	-	-	-	359,645
<b>Health Department Total</b>	<b>359,645</b>	<b>359,645</b>	-	-	-	-	-	-	-	-	-	<b>359,645</b>
Broadband Expansion Initiative	4,735,000	1,800,000	2,935,000	-	-	-	-	-	-	-	-	4,735,000
Core Server Infrastructure Upgrade/Replacement	-	789,433	-	-	-	947,320	-	-	-	-	-	1,736,753
Core Storage Infrastructure Upgrade/Replacement	-	-	-	-	400,000	-	-	-	-	-	-	400,000
Fiber Extension	230,750	149,332	-	-	-	-	-	-	-	-	-	149,332
<b>Information Technology Total</b>	<b>4,965,750</b>	<b>2,738,765</b>	<b>2,935,000</b>	-	<b>400,000</b>	<b>947,320</b>	-	-	-	-	-	<b>7,021,085</b>
Anderson Creek Park Development Phase 2	235,000	203,929	3,531	-	-	-	-	-	-	-	-	207,460
Benhaven Community Park Redevelopment	139,000	192,500	-	-	-	-	-	-	-	-	-	192,500
Boone Trail Park Development Phase 1	135,000	-	125,000	-	-	-	-	-	-	-	-	125,000
Cape Fear Shiner Park Development Phase 2	780,379	-	-	517,779	262,600	-	-	-	-	-	-	780,379
Greenway Trail Construction Capital Reserve Appropriation	765,000	365,000	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,065,000
Neills Creek Park Development Master Plan and Park Development Phase 1	-	-	70,000	480,800	758,600	-	-	-	-	-	-	1,309,400
Neills Creek Park Restroom, Concession & Maintenance Building	444,225	-	444,225	-	-	-	-	-	-	-	-	444,225
Northwest Harnett Park Development	-	-	-	63,600	-	561,500	816,000	-	-	-	-	1,441,100
Parks & Recreation Capital Reserve Appropriation	2,750,000	1,550,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	3,150,000
Patriots Park Development Phase 3	210,000	-	210,000	-	-	-	-	-	-	-	-	210,000
Shawtown Community Park Development	217,500	208,437	9,063	-	-	-	-	-	-	-	-	217,500
<b>Parks &amp; Recreation Total</b>	<b>5,676,104</b>	<b>2,519,866</b>	<b>1,061,819</b>	<b>1,362,179</b>	<b>1,321,200</b>	<b>861,500</b>	<b>1,116,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>9,142,564</b>
Benhaven Branch Library	406,728	-	398,657	-	-	-	-	-	-	-	-	398,657
<b>Public Library Total</b>	<b>406,728</b>	-	<b>398,657</b>	-	-	-	-	-	-	-	-	<b>398,657</b>
Billing & Collections Software Replacement	273,203	262,255	-	-	-	-	-	-	-	-	-	262,255
<b>Tax Office Total</b>	<b>273,203</b>	<b>262,255</b>	-	-	-	-	-	-	-	-	-	<b>262,255</b>
<b>Grand Total</b>	<b>114,198,596</b>	<b>72,631,780</b>	<b>35,858,581</b>	<b>64,390,181</b>	<b>40,842,794</b>	<b>14,197,483</b>	<b>5,767,208</b>	<b>5,201,885</b>	<b>7,104,307</b>	<b>6,408,853</b>	<b>252,403,072</b>	

### Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Northwest Convenience Center Relocation	513,581	94,588	52,344	356,243	10,406	-	-	-	-	-	513,581
Wheeled Excavator Replacement	365,761	365,761	-	-	-	-	-	-	-	-	365,761
<b>Solid Waste Total</b>	<b>879,342</b>	<b>460,349</b>	<b>52,344</b>	<b>356,243</b>	<b>10,406</b>	-	-	-	-	-	<b>879,342</b>
<b>Grand Total</b>	<b>879,342</b>	<b>460,349</b>	<b>52,344</b>	<b>356,243</b>	<b>10,406</b>	-	-	-	-	-	<b>879,342</b>

### Funding Sources

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Capital Reserves	-	32,341	-	-	-	-	-	-	-	-	32,341
Debt Proceeds	-	-	224,295	4,262,878	4,696,562	-	-	-	-	-	9,183,735
<b>Animal Services Total</b>	<b>-</b>	<b>32,341</b>	<b>224,295</b>	<b>4,262,878</b>	<b>4,696,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,216,076</b>
Capital Reserves	-	-	210,000	-	-	-	-	-	-	-	210,000
CCCC Capital Reserves	-	-	-	-	-	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	589,000	4,123,000
<b>Central Carolina Community College (CCCC) Total</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>589,000</b>	<b>589,000</b>	<b>2,237,081</b>	<b>589,000</b>	<b>589,000</b>	<b>2,469,920</b>	<b>589,000</b>	<b>7,862,001</b>
ARP Fund	1,200,000	-	1,200,000	-	-	-	-	-	-	-	1,200,000
<b>Department of Social Services (DSS) Total</b>	<b>1,200,000</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>
Capital Reserves	219,000	-	219,000	-	-	-	-	-	-	-	219,000
<b>Development Services Total</b>	<b>219,000</b>	<b>-</b>	<b>219,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,000</b>
Capital Reserves	-	-	-	396,100	-	-	-	-	-	-	396,100
EMS Capital Reserves	4,609,093	1,170,340	564,877	802,239	377,969	1,002,645	412,208	662,885	684,387	1,869,853	7,547,403
Transfer from General Fund	-	-	690,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	8,390,000
<b>Emergency Medical Services (EMS) Total</b>	<b>4,609,093</b>	<b>1,170,340</b>	<b>1,254,877</b>	<b>2,298,339</b>	<b>1,477,969</b>	<b>2,102,645</b>	<b>1,512,208</b>	<b>1,762,885</b>	<b>1,784,387</b>	<b>2,969,853</b>	<b>16,333,503</b>
ARP Fund	7,182,408	5,611,099	1,571,309	-	-	-	-	-	-	-	7,182,408
Capital Reserves	583,891	524,056	-	-	-	-	-	-	-	-	524,056
<b>Emergency Services Total</b>	<b>7,766,299</b>	<b>6,135,155</b>	<b>1,571,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,706,464</b>
Capital Reserves	660,496	617,679	-	-	-	-	-	-	-	-	617,679
Facilities Capital Reserves	-	-	500,775	-	-	-	-	-	-	-	500,775
General Fund Operating Revenue	-	57,959	-	-	-	-	-	-	-	-	57,959
General Obligation Bonds	1,900,000	1,900,000	-	-	-	-	-	-	-	-	1,900,000
Interest	546,130	-	546,130	-	-	-	-	-	-	-	546,130
SCIF Fund	185,775	-	170,633	-	-	-	-	-	-	-	170,633
Transfer from General Fund	-	-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,000,000
<b>Facilities Maintenance Total</b>	<b>3,292,401</b>	<b>2,575,638</b>	<b>1,717,538</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>7,793,176</b>

### Funding Sources

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Capital Reserves	11,241,415	2,841,415	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	14,041,415
Debt Proceeds	4,785,703	808,456	8,186,497	50,627,785	29,808,063	5,498,937	-	-	-	-	94,929,738
General Obligation Bonds	40,170,664	39,013,998	1,153,166	-	-	-	-	-	-	-	40,167,164
Grants, Gifts, Etc.	10,000,000	1,428,395	8,571,605	-	-	-	-	-	-	-	10,000,000
Lottery Proceeds	731,680	1,931,680	-	-	-	-	-	-	-	-	1,931,680
Other	-	3,500	-	-	-	-	-	-	-	-	3,500
<b>Harnett County Schools Total</b>	<b>66,929,462</b>	<b>46,027,444</b>	<b>19,311,268</b>	<b>52,027,785</b>	<b>31,208,063</b>	<b>6,898,937</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>161,073,497</b>
Grants, Gifts, Etc.	-	-	166,000	2,700,000	-	-	-	-	-	-	2,866,000
Sheriff's Capital Reserve	355,528	303,766	-	-	-	-	-	-	-	-	303,766
Transfer from General Fund	5,980,591	3,280,591	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	8,480,591
<b>Harnett County Sheriff Total</b>	<b>6,336,119</b>	<b>3,584,357</b>	<b>816,000</b>	<b>3,350,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>11,650,357</b>
Airport Capital Reserves	580,387	561,166	14,387	-	-	-	-	-	-	-	575,553
Grants, Gifts, Etc.	11,304,382	6,530,888	4,444,960	-	-	-	-	-	-	-	10,975,848
Interest	280,023	133,920	479,471	-	-	-	-	-	-	-	613,391
<b>Harnett Regional Jetport (HRJ) Total</b>	<b>12,164,792</b>	<b>7,225,974</b>	<b>4,938,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,164,792</b>
Grants, Gifts, Etc.	359,645	359,645	-	-	-	-	-	-	-	-	359,645
<b>Health Department Total</b>	<b>359,645</b>	<b>359,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>359,645</b>
ARP Fund	980,750	149,332	750,000	-	-	-	-	-	-	-	899,332
General Fund Fund Balance	2,000,000	1,600,000	400,000	-	-	-	-	-	-	-	2,000,000
Grants, Gifts, Etc.	1,985,000	200,000	1,785,000	-	-	-	-	-	-	-	1,985,000
Information Technology Fund	-	789,433	-	-	400,000	947,320	-	-	-	-	2,136,753
<b>Information Technology Total</b>	<b>4,965,750</b>	<b>2,738,765</b>	<b>2,935,000</b>	<b>-</b>	<b>400,000</b>	<b>947,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,021,085</b>
Debt Proceeds	444,225	-	444,225	-	-	-	-	-	-	-	444,225
General Fund Fund Balance	-	-	-	230,800	508,600	311,500	566,000	-	-	-	1,616,900
Grants, Gifts, Etc.	-	-	-	250,000	250,000	250,000	250,000	-	-	-	1,000,000
Parks Capital Reserves	1,036,554	300,612	79,063	581,379	262,600	-	-	-	-	-	1,223,654
SCIF Fund	680,325	304,254	338,531	-	-	-	-	-	-	-	642,785
Transfer from General Fund	3,515,000	1,915,000	200,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	4,215,000
<b>Parks &amp; Recreation Total</b>	<b>5,676,104</b>	<b>2,519,866</b>	<b>1,061,819</b>	<b>1,362,179</b>	<b>1,321,200</b>	<b>861,500</b>	<b>1,116,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>9,142,564</b>
Debt Proceeds	115,589	-	115,589	-	-	-	-	-	-	-	115,589
General Fund Fund Balance	281,139	-	-	-	-	-	-	-	-	-	-
Grants, Gifts, Etc.	10,000	-	10,000	-	-	-	-	-	-	-	10,000
Interest	-	-	273,068	-	-	-	-	-	-	-	273,068
<b>Public Library Total</b>	<b>406,728</b>	<b>-</b>	<b>398,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>398,657</b>

### Funding Sources

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Capital Reserves	273,203	262,255	-	-	-	-	-	-	-	-	262,255
<b>Tax Office Total</b>	<b>273,203</b>	<b>262,255</b>	-	-	-	-	-	-	-	-	<b>262,255</b>
<b>Grand Total</b>	114,198,596	72,631,780	35,858,581	64,390,181	40,842,794	14,197,483	5,767,208	5,201,885	7,104,307	6,408,853	252,403,072

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### Funding Sources

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Solid Waste Capital Reserve	879,342	460,349	52,344	356,243	10,406	-	-	-	-	-	879,342
<b><i>Solid Waste Total</i></b>	<b><i>879,342</i></b>	<b><i>460,349</i></b>	<b><i>52,344</i></b>	<b><i>356,243</i></b>	<b><i>10,406</i></b>	-	-	-	-	-	<b><i>879,342</i></b>
<b>Grand Total</b>	879,342	460,349	52,344	356,243	10,406	-	-	-	-	-	879,342

### Operating Budget Effects

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Debt Service	-	-	-	-	-	1,000,000	975,000	950,000	925,000	900,000	4,750,000
Increased Operating Costs	-	-	-	-	-	576,154	570,770	584,232	598,050	612,235	2,941,441
<b>Animal Services Total</b>	-	-	-	-	-	<b>1,576,154</b>	<b>1,545,770</b>	<b>1,534,232</b>	<b>1,523,050</b>	<b>1,512,235</b>	<b>7,691,441</b>
Transfer from General Fund	-	-	-	589,000	589,000	589,000	589,000	589,000	589,000	589,000	4,123,000
<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>589,000</b>	<b>4,123,000</b>
Decreased Costs	(451,863)	(104,214)	(50,207)	(52,107)	(48,307)	(58,307)	(58,307)	(60,207)	(60,207)	(60,207)	(552,070)
Increased Operating Costs	-	-	-	8,200	3,296	3,395	3,497	3,602	3,710	3,821	29,521
Transfer from General Fund	-	-	690,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	8,390,000
<b>Emergency Medical Services (EMS) Total</b>	<b>(451,863)</b>	<b>(104,214)</b>	<b>639,793</b>	<b>1,056,093</b>	<b>1,054,989</b>	<b>1,045,088</b>	<b>1,045,190</b>	<b>1,043,395</b>	<b>1,043,503</b>	<b>1,043,614</b>	<b>7,867,451</b>
Transfer from General Fund	-	524,056	-	-	-	-	-	-	-	-	524,056
<b>Emergency Services Total</b>	-	<b>524,056</b>	-	-	-	-	-	-	-	-	<b>524,056</b>
Debt Service	-	612,494	141,755	137,115	132,475	127,835	123,195	117,968	114,303	92,188	1,599,328
General Fund Operating Revenue	-	57,959	-	-	-	-	-	-	-	-	57,959
Increased Operating Costs	-	133,047	52,114	54,388	55,806	57,264	58,762	60,301	61,521	62,776	595,979
Transfer from General Fund	-	78,433	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,078,433
<b>Facilities Maintenance Total</b>	-	<b>881,933</b>	<b>693,869</b>	<b>691,503</b>	<b>688,281</b>	<b>685,099</b>	<b>681,957</b>	<b>678,269</b>	<b>675,824</b>	<b>654,964</b>	<b>6,331,699</b>
Debt Service	-	4,968,530	3,558,250	13,149,250	12,770,038	12,390,825	12,011,613	11,632,400	11,253,188	10,873,975	92,608,069
Transfer from General Fund	11,241,415	2,841,415	410,000	410,000	410,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	11,071,415
<b>Harnett County Schools Total</b>	<b>11,241,415</b>	<b>7,809,945</b>	<b>3,968,250</b>	<b>13,559,250</b>	<b>13,180,038</b>	<b>13,790,825</b>	<b>13,411,613</b>	<b>13,032,400</b>	<b>12,653,188</b>	<b>12,273,975</b>	<b>103,679,484</b>
Transfer from General Fund	5,980,591	3,280,591	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	8,480,591
<b>Harnett County Sheriff Total</b>	<b>5,980,591</b>	<b>3,280,591</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>8,480,591</b>
Transfer from General Fund	-	8,499	-	-	-	-	-	-	-	-	8,499
<b>Harnett Regional Jetport (HRI) Total</b>	-	<b>8,499</b>	-	-	-	-	-	-	-	-	<b>8,499</b>
Increased Operating Costs	-	-	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	106,708
<b>Health Department Total</b>	-	-	<b>12,000</b>	<b>12,360</b>	<b>12,731</b>	<b>13,113</b>	<b>13,506</b>	<b>13,911</b>	<b>14,329</b>	<b>14,758</b>	<b>106,708</b>
Transfer from General Fund	-	789,433	-	-	-	-	-	-	-	-	789,433
<b>Information Technology Total</b>	-	<b>789,433</b>	-	-	-	-	-	-	-	-	<b>789,433</b>
Decreased Costs	3,500	250	500	500	500	500	500	500	500	-	3,750
Increased Operating Costs	13,950	2,925	8,991	15,912	52,574	41,523	30,467	33,344	39,564	32,564	257,864
Transfer from General Fund	3,515,000	1,915,000	200,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	4,215,000
<b>Parks &amp; Recreation Total</b>	<b>3,532,450</b>	<b>1,918,175</b>	<b>209,491</b>	<b>316,412</b>	<b>353,074</b>	<b>342,023</b>	<b>330,967</b>	<b>333,844</b>	<b>340,064</b>	<b>332,564</b>	<b>4,476,614</b>



### Operating Budget Effects

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2024	Current Year: 2024	Year 1: 2025	Year 2: 2026	Year 3: 2027	Year 4: 2028	Year 5: 2029	Year 6: 2030	Year 7: 2031	
Increased Operating Costs	-	-	69,725	135,310	140,773	146,465	152,393	158,569	165,003	171,706	1,139,944
<b>Public Library Total</b>	-	-	<b>69,725</b>	<b>135,310</b>	<b>140,773</b>	<b>146,465</b>	<b>152,393</b>	<b>158,569</b>	<b>165,003</b>	<b>171,706</b>	<b>1,139,944</b>
Decreased Costs	-	(176,025)	(152,275)	(156,843)	(161,549)	(166,395)	(171,387)	(176,528)	(181,824)	187,279	(1,155,547)
Increased Operating Costs	-	67,433	69,456	71,540	73,686	75,896	78,173	80,519	82,934	85,422	685,059
Transfer from General Fund	-	273,203	-	-	-	-	-	-	-	-	273,203
<b>Tax Office Total</b>	-	<b>164,611</b>	<b>(82,819)</b>	<b>(85,303)</b>	<b>(87,863)</b>	<b>(90,499)</b>	<b>(93,214)</b>	<b>(96,009)</b>	<b>(98,890)</b>	<b>272,701</b>	<b>(197,285)</b>
<b>Grand Total</b>	20,302,593	15,273,029	6,160,309	16,924,625	16,581,023	18,747,268	18,327,182	17,937,611	17,555,071	17,515,517	145,021,635







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