



RECOMMENDED BUDGET

FOR FISCAL YEAR
2025-2026





Table of Contents

INTRODUCTION 5

Board of Commissioners	6
County Leadership	7

BUDGET AT A GLANCE 9

Your Tax Dollars at Work	10
Revenue Sources	11

BUDGET MESSAGE 13

BUDGET PROCESS 21

Budget Calendar	22
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BUDGET SUMMARY 23

General Fund Summary	24
General Fund Revenues	25

CULTURE & RECREATION 27

Culture & Recreation Appropriation	28
Library-Main Branch	29
Library-Angier Branch	31
Library-Benhaven Branch	32
Library-Coats Branch	33
Library-Dunn Branch	34
Library-Erwin Branch	35
Parks & Recreation Department	36

ECONOMIC & PHYSICAL DEVELOPMENT 39

Community Development	40
Cooperative Extension	41
Cooperative Extension – Special Programs	42
Development Services	43
Development Services—Building Inspections Division	44
Workforce Development	45
Economic Development	46

EDUCATION 47

Central Carolina Community College (CCCC)	48
Harnett County Schools	49

ENVIRONMENTAL PROTECTION 51

Environmental Protection Allocation	52
NC Forestry Program	53
Soil & Water Conservation District	54

GENERAL GOVERNMENT 55

Administration	56
Board of Elections	57
Clerk of Court	58
Facilities	59
Facilities	61
Finance	62
Fleet Maintenance	63
General Service	64
Governing Board	65
Human Resources	66
Information Technology	67
Information Technology-GIS	68
Human Resources	69
Legal Services	70
Register of Deeds	71
Retiree Health Insurance	72
Tax Department	73



Table of Contents



HUMAN SERVICES 76

General Services-Restitution Program	77
Health Department	78
Health Department-Senior Services	79
Mental Health	80
Veterans Services	81
Social Services-Total Department	82
Social Services-Administration	83
Social Services-Adoptions	84
Social Services-Adult Medicaid	85
Social Services-Adult Resources	86
Social Services-Child Care Subsidy	87
Social Services-Child Protective Services	88
Social Services-Child Support	89
Social Services-Energy Programs	90
Social Services-Family & Children's Medicaid	91
Social Services-Food and Nutrition (Food Stamps)	92
Social Services-Foster Care	93
Social Services-Program Integrity	94
Social Services-Medicaid Transportation	95
Social Services-Work First	96

NON-DEPARTMENTAL 98

Contingency	99
Transfers to Debt & Capital Improvements	100

PUBLIC SAFETY 102

Animal Services-Animal Control	103
Animal Services-Animal Shelter	104
Emergency Services-Emergency Management	105
Emergency Services-Emergency Management Grants	106
Emergency Services-Emergency Medical Services (EMS)	107
Emergency Services-Medical Examiner	108
Emergency Services-Rescue Districts	109
Sheriff's Office-Total	110

Sheriff's Office	111
Sheriff's Office-Campbell Deputies	113
Sheriff's Office-Child Support Enforcement	114
Sheriff's Office-Emergency Communications	115
Sheriff's Office-Detention Center (Jail)	116
Sheriff's Office-School Resource Officers	117

TRANSPORTATION 119

Harnett Area Rural Transit System (HARTS)-Administration	120
Harnett Area Rural Transit System (HARTS)-Transportation	121
Harnett Regional Jetport	122

ENTERPRISE FUNDS 123

Harnett Regional Water	124
Solid Waste	134

OTHER FUNDS 137

Capital Reserve Funds	138
Debt Service Funds	151
Internal Service Funds	155
Special Revenue Funds	165

GLOSSARY 181

APPENDICES 193

Appendix 1: Recommended Fee Changes	195
Appendix 2: Recommended Harnett Regional Water Capital Improvement Plan	210
Appendix 3: Approved 2026-2032 Capital Improvements Program	222



Introduction



Board of Commissioners



Matthew Nicol
Chairman
District 5



William Morris
Vice-Chairman
District 2



Barbara McKoy
District 1



Duncan Edward Jagers
District 4



W. Brooks Matthews
District 3

County Manager

Brent Trout

Deputy County Manager

Coley Price

Assistant County Manager

Michael Morrow

Assistant County Manager

Lisa McFadden

Finance Officer

Kimberly Honeycutt

Clerk to the Board of Commissioners

Melissa Capps

County Leadership Team

Board of Elections, Claire Jones	Human Resources & Risk Management, Janice Lane
Capital Projects, Chris Johnson	Information Technology, Ira Hall
Clerk of Courts, Renee Whittenton	Legal Services, Chris Appel
Community Relations, Desiree Patrick	Library, Kimberly Van Beck
Cooperative Extension, Tim Mathews	Parks & Recreation, Carl Davis
Development Services, Mark Locklear	Register of Deeds, Matthew Willis
Economic Development, Stephen Barrington	Sheriff's Office, Wayne Coats
Emergency Services, Larry T. Smith	Social Services, Paul Polinski
Facilities Maintenance, Kenneth Snipes	Soil & Water Conservation District, Lynn Lambert
Fleet Maintenance, Beth Blinson	Solid Waste, Chad Beane
General Service, Barry Blevins	Tax Department, Christine Wallace
Harnett Regional Jetport, Brad Abate	Veterans Services, Eric Truesdale
Harnett Regional Water, Tommy Burns	Workforce Development, Charlotte Leach
Health Department, Ainsley Johnson	



Organizational Chart

Citizens of Harnett County

Board of Commissioners

Clerk to the Board
Melissa Capps

County Manager
Brent Trout

Green— County Managers

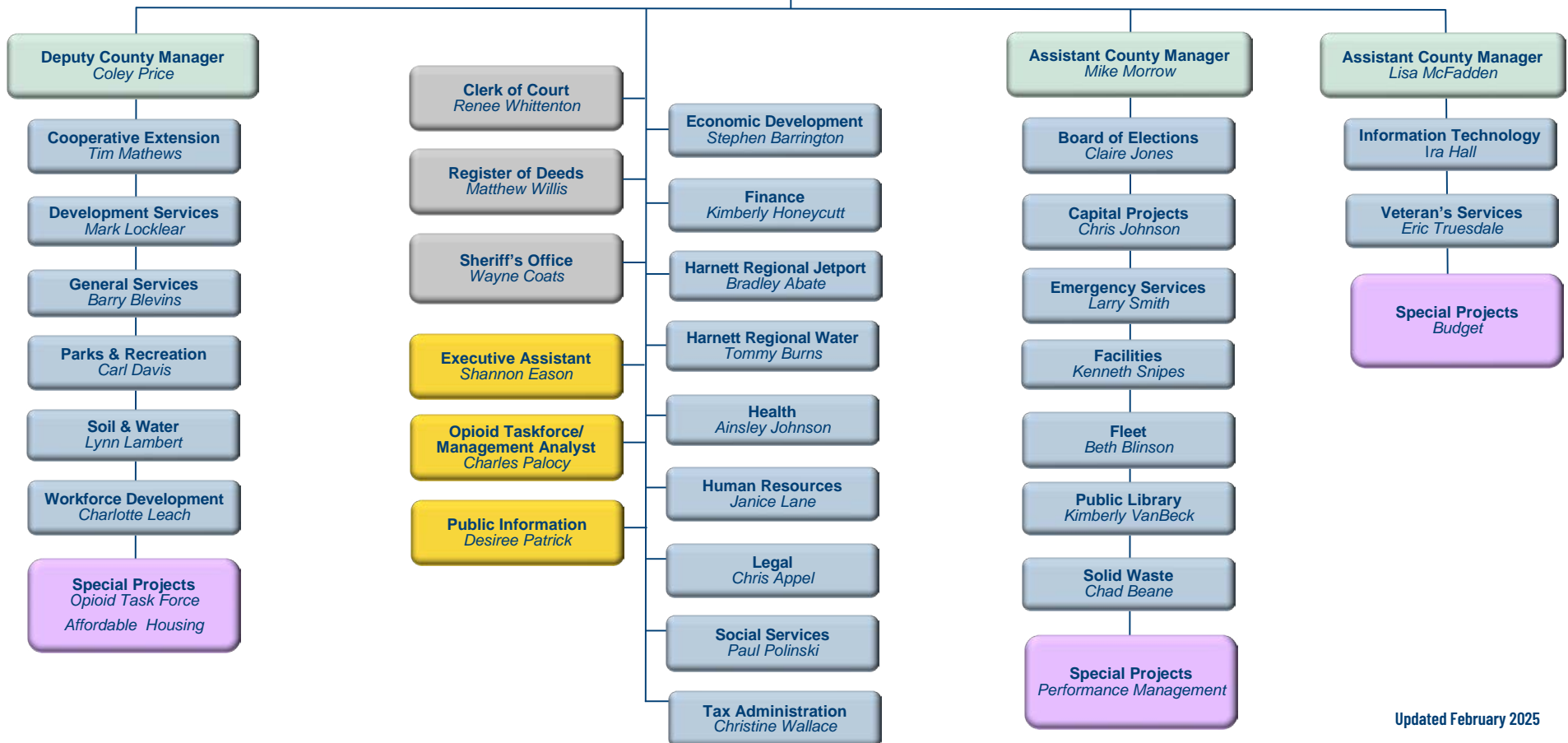
Grey— Elected Officials

Red— Reports to the Board of Commissioners

Blue— Department Directors

Yellow— Support staff that reports to the County Manager

Purple— Special Projects



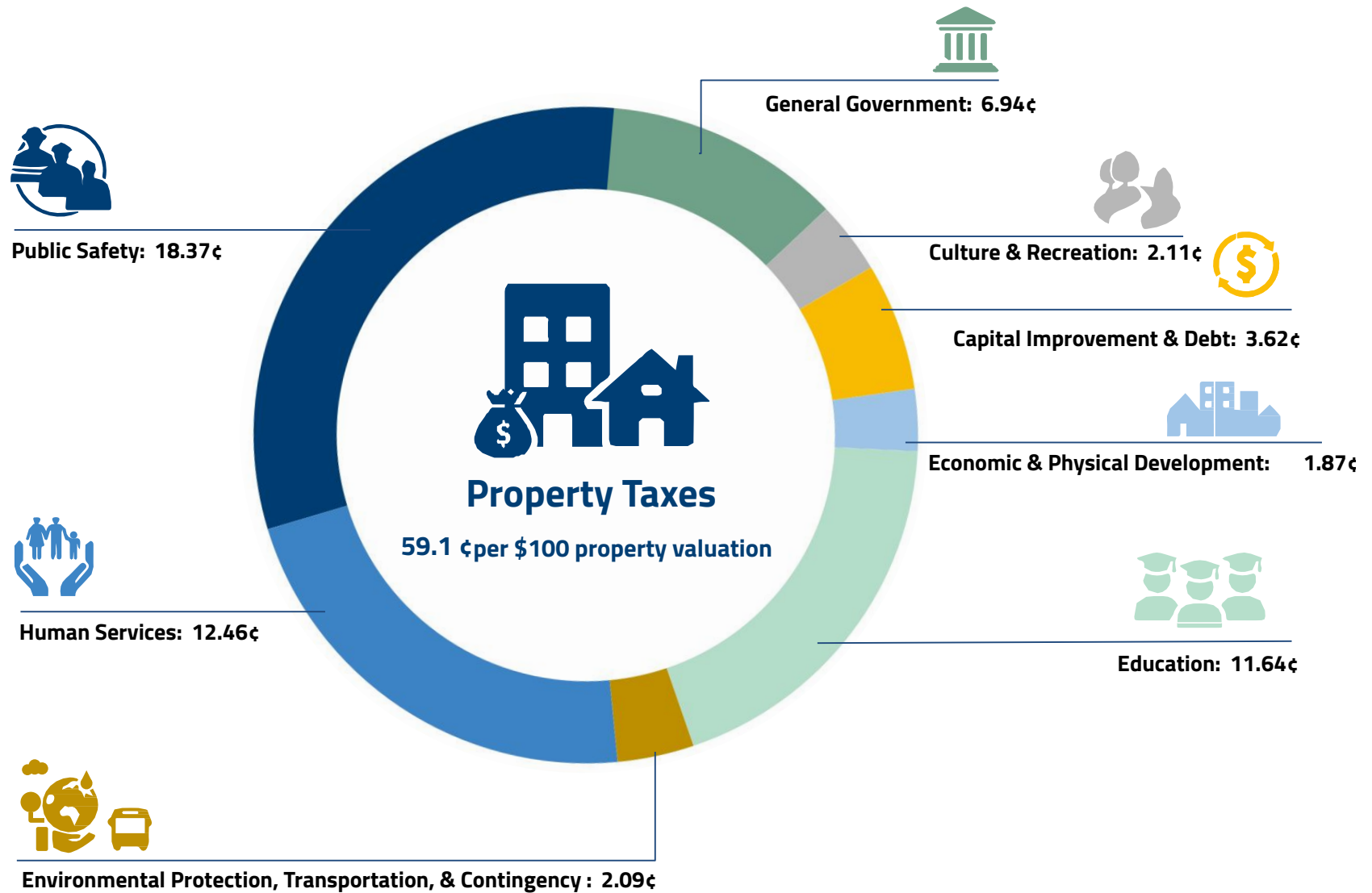
Updated February 2025

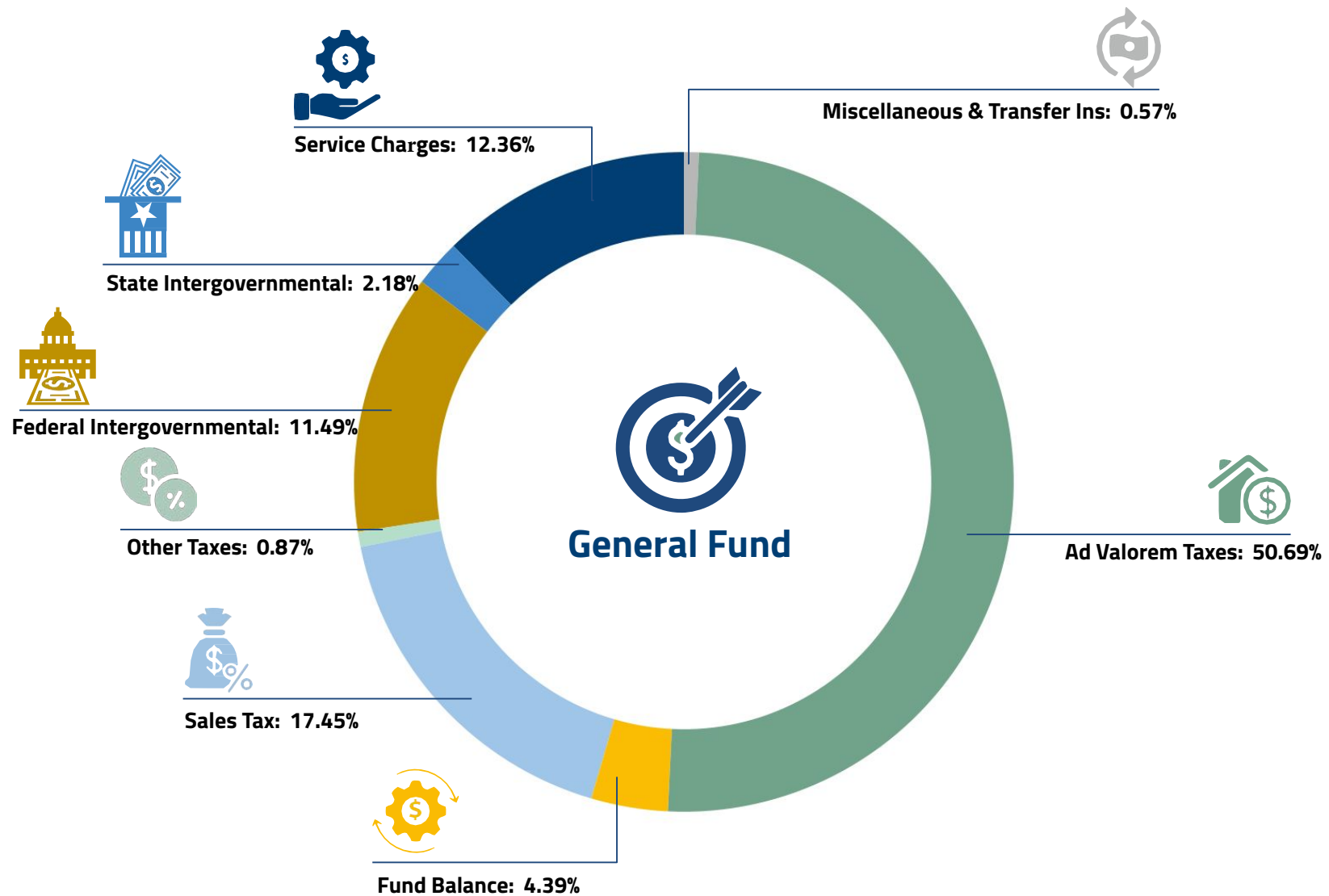


Fiscal Year 2026: Budget at a Glance



Your Tax Dollars at Work









Budget Message



DATE: May 5, 2025
TO: Harnett County Board of Commissioners
FROM: Brent Trout, County Manager
SUBJECT: Budget Message for FY 2026

The work has been completed on the Harnett County FY 2026 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 \$883 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 2025 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 collection has slowed statewide over the past two fiscal years. The North Carolina League of Municipalities (NCLM) provides sales tax forecast information, and we used their research in projecting our sales tax revenues. Based on current research, NCLM projects that local sales tax revenues will finish Fiscal Year 2024-2025 2.4% above Fiscal Year 2023-2024 levels. They also project a Fiscal Year 2025-2026 sales tax growth of 2.8% over Fiscal Year 2024-2025 levels. Based on Harnett County trends, we are estimating our sales tax growth to remain approximately 7%.

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

Table 1: General Fund Funding by Category

The variance column shows the difference between FY 2026 Recommended Budget and FY 2025 Revised Budget.

	FY 24 Actual	FY 25 Revised	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Human Services	32,009,148	38,968,979	38,510,354	176,128	38,686,482	(282,497)	(1%)
Public Safety	46,990,483	54,176,691	55,878,080	1,156,386	57,034,466	2,857,775	5%
Transportation	4,647,038	4,842,947	3,996,464	321,483	4,317,947	(525,000)	(11%)
Environmental Protection	492,050	527,100	551,219	22,258	573,477	46,377	9%
Economic & Physical Development	4,355,061	5,781,440	5,802,661	6,159	5,808,820	27,380	-%
General Government	19,265,452	19,937,514	21,082,364	449,046	21,531,410	1,593,896	8%
Education	29,937,603	32,757,070	32,807,070	3,338,731	36,145,801	3,388,731	10%
Culture & Recreation	5,059,220	6,372,765	6,340,116	194,723	6,534,839	162,074	3%
Contingency	-	6,435,021	1,600,000	-	1,600,000	(4,835,021)	(75%)
Transfers	18,017,337	11,039,700	11,224,700	-	11,224,700	185,000	2%
	160,773,392	180,839,227	177,793,028	5,664,914	183,457,942	2,618,715	1%

The FY 2025 Original Budget amount for contingency was \$6,851,572. 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 2026 Recommended amount was compared with the original budget, the variance would be \$5,251,572 and the percent decrease would be 77%. This chart does not include the \$1.4 million going to Harnett County Schools for maintenance needs. Those funds are budgeted in the Board of Education Capital Reserve.

Fee Schedule Recommendations

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

We have included a recommended 10% increase across the board for rescue agencies. I am recommending increases in tax rates for eight fire departments. The recommendation is detailed in the table below and recommended increases are in red. The County also levies the Averagesboro School District tax. No change is recommended for that district.

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

District	FY 25 Rate	FY 26 Req Rate	FY 26 Rec Rate	Total Revenue FY 25 Rate Produces	Total Revenue FY 26 Rate Produces	Increase
Anderson Creek	0.110	0.110	0.110	2,058,577	2,058,577	-
Angier	0.085	0.085	0.085	2,101,376	2,101,376	-
Benhaven	0.120	0.120	0.120	1,736,333	1,736,333	-
Benson	0.120	0.120	0.120	143,273	143,273	-
Boone Trail	0.100	0.110	0.110	938,309	1,015,873	77,564
Buies Creek	0.100	0.1075	0.1075	913,368	967,344	53,976
Coats/Grove	0.110	0.110	0.110	993,828	993,828	-
Crains Creek	0.100	0.110	0.110	84,480	91,115	6,635
Cypress Pointe	0.095	0.095	0.095	77,326	77,326	-
Dunn	0.090	0.110	0.110	1,993,761	2,341,553	347,792
Erwin	0.095	0.105	0.105	462,846	501,064	38,218
Flatbranch	0.130	0.130	0.130	696,264	696,264	-
Flatwoods	0.120	0.120	0.120	159,029	159,029	-
Godwin	0.150	0.150	0.150	18,009	18,009	-
Northwest Harnett	0.080	0.080	0.080	1,612,684	1,612,684	-
Spout Springs	0.120	0.120	0.120	3,030,135	3,030,135	-
Summerville	0.100	0.110	0.110	1,254,643	1,354,645	100,002
West Area	0.130	0.150	0.150	86,874	97,764	10,890
West Johnston	0.070	0.120	0.120	28,193	44,093	15,900
Total Fire Districts				18,389,308	19,040,285	650,977
Averasboro School District	0.020	0.020	0.020	448,280	448,280	-

The justification for Fire District tax increases is as follows:

- > Boone Trail requested a 1-cent increase to help fund three firefighters 24/7 and replace department vehicles that exceed 20 years of service life to better serve the community.
- > Buies Creek requested a 3/4-cent increase in FY 2026 and will request an additional 3/4-cent increase in FY 2027 (for a total of 1.5-cent increase) to address rising costs, inflation, and maintaining competitive wages. Buies Creek has not had a tax increase in 69 years.
- > Dunn requested a 2-cent increase to add additional staff.
- > Erwin requested a 1-cent increase to help fund additional staff and costs associated with moving staff under the Town of Erwin.
- > Summerville requested a 1-cent increase to help fund 24/7 staffing.
- > Crains Creek requested a 1-cent increase to help fund 24/7 staffing and a new pumper tanker.

- > West Area requested a 2-cent increase to make the rate equal to what is charged in Cumberland County.
- > West Johnston requested a 5-cent increase to expand paid staffing, purchase updated equipment, and enhance training programs for volunteers. (Not recommended by Emergency Services based on the limited number of calls in Harnett County).

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

Harnett County Schools

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

- > Provides expansion funding for Harnett County Schools' discretion (\$3,000,000)
- > The total current expense appropriation budgeted in Fiscal Year 2026 will provide a per pupil funding of \$1,526.51 which is an increase of \$110.34 per student. The funding includes county and charter school students that the school must fund. The total amount of base funding increased by \$3,000,000 from \$30,804,606 to \$33,804,606. These additional funds will help increase local supplement pay for certified staff and salary increases for classified staff.
- > Provides funding for 2248 charter school students (an increase of 200 over last year), which Harnett County Schools must share on a per-student basis. The total number of students is based on HCS second month average daily membership of 19,897 students.
- > Provides funding for maintenance projects, in accordance with the Approved FY 2026-2032 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 for one more year to obtain a \$10 million grant to help fund the construction of a new Northwest Harnett Elementary. Capital outlay spending, budgeted in the Board of Education Capital Reserve, remains at Fiscal Year 2025 levels, despite 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

Compensation increases to staff last year were received in the form of a 3% COLA and 1.5% merit increase.

- > We have a current total of 40 full-time vacancies versus 51 vacancies last year, of which 15 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.
- > The proposed budget recommends increasing the 401K contribution for all non-LEO employees by an additional 1%, raising their total contribution to 3%. LEO employees currently receive a 5% 401K contribution.

- > Increased employee contribution by 3% for health insurance premiums.
- > Increased employer contribution by 3% for health insurance premiums.
- > Retirement contribution increased by 1% for law-enforcement officers and 0.70% for all other county employees.
- > There are 21 new positions recommended due to increased demand for services. Five of these new positions are in Harnett Regional Water.
- > There are 22 reclassifications, and four special salary adjustments recommended due to changes in duties and certifications received.
- > The budget provides an additional \$15.00 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 new supervisor training.
- > Provides funding for additional Public Library programs (children's programming).
- > Provides funding towards increasing teacher supplements.

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 were completed and approved by the County Manager with implementation occurring throughout the FY 2025 budget year and into the future. The budget provides for a new process to be initiated in FY 2026. The Rapid Process Improvement program will be implemented to break down the current process and determine where efficiencies can be achieved. The program will be facilitated by a consultant that I have utilized in the past two communities that I have worked in.

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. Cloudwyze sold this project to Ripple Fiber to complete, and they have begun work on the design of this project.

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 2025 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 a CIP in January 2025. The improved process and early adoption meant that we were able to focus our time this spring on the operating budget.

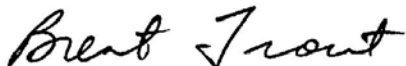
The proposed budget provides the funding needed for the schools, community college, and the departments to continue to provide the quality service and support that the citizens of Harnett County expect. The proposed budget provides increases necessary to operate our government and covers new expansion items related to keeping up with our growing County and operations. 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 2026 budget. I want to thank the department directors for submitting their information and requests in a timely manner with well thought out justifications for their requests. I would love to meet all their requests, but unfortunately, we do not have the resources to do so. I also want to thank Assistant County Manager, Lisa McFadden, for all the countless hours she has spent preparing this budget for your consideration.

We conducted a joint session with the Board of Education on April 29, 2025, to discuss their budget request. The presentation of budget details will be conducted on May 13, 2025, with a public hearing on the budget conducted on May 19, 2025. We will have the budget as a discussion item on the May 27, 2025 and June 2, 2025 meetings to address any concerns and answer any questions regarding the recommended budget. The final approval of the budget is scheduled for the June 16, 2025, 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

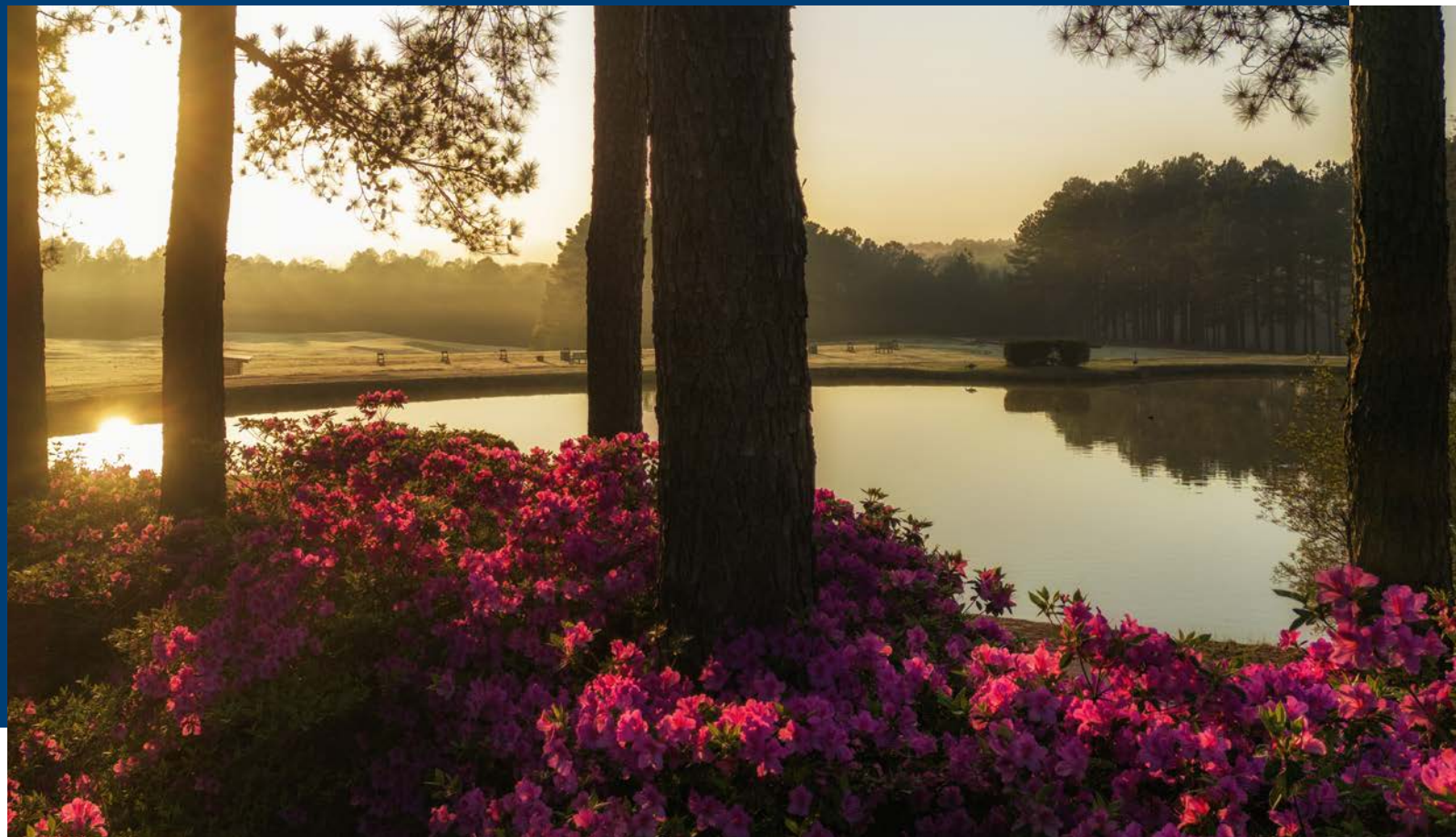


Harnett County FY 2025-2026 Budget Calendar

Deadline	Actions
Late September, 2024	Capital Improvements Program (CIP) training for departments
September 23, 2024	Project Notification Form due to notify Manager of new projects or requests to move future to funded projects
October 25, 2024	Forms due from departments for CIP projects
December 2, 2024	Manager submits recommended CIP to the Board of Commissioners
December 10, 2024	Work session on the recommended CIP
December 10, 2024	Board of Commissioners Planning Meeting
December 16, 2024	Hold public input session on the recommended CIP
Late December, 2024	Work session on the recommended CIP (if needed)
January 6, 2025	Board adopts CIP for FY 2026-2032
February 4, 2025	Budget kickoff and forms distributed to departments and agencies
March 3, 2025	Budgets due from departments and agencies (except schools)
April 29, 2025	Board of Commissioners and Board of Education Joint Session
May 5, 2025	Manager submits recommended budget to Board of Commissioners and public
May 13, 2025	Board of Commissioners holds budget work session
May 15, 2025	Legal deadline for school budget submission
May 19, 2025	Budget public hearing on recommended budget
May 27, 2025	Board of Commissioners holds budget work session (if needed)
June 2, 2025	Board of Commissioners holds budget work session (if needed)
June 16, 2025	Board of Commissioners adopts budget for FY 2026

A vertical strip on the left side of the slide showing the trunks and branches of several tall pine trees against a bright sky.

Budget Summary



General Fund Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues								
TAXES - AD VALOREM	79,943,695	83,791,705	86,760,145	92,997,541	-	92,997,541	6,237,396	7%
TAXES - SALES	28,878,721	30,207,511	30,003,000	32,020,000	-	32,020,000	2,017,000	7%
TAXES - OTHER	1,536,644	1,660,195	1,300,000	1,600,000	-	1,600,000	300,000	23%
RESTRICTED REVENUE	23,932,971	21,228,943	23,668,547	20,735,265	334,978	21,070,243	(2,598,304)	(11%)
RESTRICTED REVENUE (MEDICAID)	6,619,121	5,338,962	4,000,000	4,000,000	-	4,000,000	-	-%
SERVICE CHARGES	18,018,305	19,499,077	21,382,135	22,676,059	-	22,676,059	1,293,924	6%
ENTERPRISE CHARGES	4,393	6,326	-	-	-	-	-	-%
FACILITY FEES	2,784	3,487	-	-	-	-	-	-%
MISCELLANEOUS INCOME	2,244,812	343,210	1,112,035	1,052,063	-	1,052,063	(59,972)	(5%)
INTERFUND / BUDGETARY	1,274,238	1,955,863	12,613,365	8,042,036	-	8,042,036	(4,571,329)	(36%)
Total	\$ 162,455,684	\$ 164,035,279	\$ 180,839,227	\$ 183,122,964	\$ 334,978	\$ 183,457,942	\$ 2,618,715	1%
Expenses								
SALARIES & BENEFITS	66,296,035	78,018,104	87,045,639	90,971,107	1,183,537	92,154,644	5,109,005	6%
PROFESSIONAL SERVICES	1,773,607	2,115,237	1,452,317	1,408,510	62,500	1,471,010	18,693	1%
SUPPLIES & MATERIALS	4,342,796	4,649,971	5,547,661	5,558,681	32,866	5,591,547	43,886	1%
CURRENT SERVICES	5,366,653	6,179,638	8,776,216	8,408,448	26,315	8,434,763	(341,453)	(4%)
FIXED CHARGES	14,830,133	14,363,191	18,946,158	19,566,396	697,339	20,263,735	1,317,577	7%
CAPITAL OUTLAY	751,212	2,153,568	176,384	35,000	20,395	55,395	(120,989)	(69%)
CONTRACTS & GRANTS	4,250	3,596	16,895	5,000	-	5,000	(11,895)	(70%)
NON-CAPITALIZED ASSETS	766,008	661,218	2,195,971	722,545	303,231	1,025,776	(1,170,195)	(53%)
INTERFUND / BUDGETARY	27,336,394	18,017,337	17,474,721	12,824,700	-	12,824,700	(4,650,021)	(27%)
EDUCATION	27,679,321	29,937,603	32,757,070	32,807,070	3,338,731	36,145,801	3,388,731	10%
DSS PROGRAMS	3,882,751	4,377,412	6,288,238	5,367,293	-	5,367,293	(920,945)	(15%)
WIOA PROGRAM	-	55,920	156,957	118,278	-	118,278	(38,679)	(25%)
HEALTH	230,377	240,568	-	-	-	-	-	-%
TRANSPORTATION	-	-	5,000	-	-	-	(5,000)	(100%)
PCARD ENCUMBRANCE	-	29	-	-	-	-	-	-%
Total	\$ 153,259,537	\$ 160,773,392	\$ 180,839,227	\$ 177,793,028	\$ 5,664,914	\$ 183,457,942	\$ 2,618,715	1%

General Fund Revenue

Revenue:	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended
AD VALOREM TAXES - REAL	70,148,155	73,700,403	77,052,232	82,201,638	-	82,201,638
AD VALOREM TAXES - MOTOR VEHICLE	9,096,775	9,490,053	9,202,913	10,125,903	-	10,125,903
AVTAXES - REAL DELINQUENT	334,152	223,242	180,000	320,000	-	320,000
AD VALOREM TAXES - PENALTIES	364,613	378,007	325,000	350,000	-	350,000
ARTICLE 39 SALES TAX	9,453,612	9,980,577	10,403,000	10,570,000	-	10,570,000
ARTICLE 40 SALES TAX	8,888,477	9,045,591	9,000,000	9,630,000	-	9,630,000
ARTICLE 42 SALES TAX	4,113,807	4,311,528	4,100,000	4,590,000	-	4,590,000
ARTICLE 44 SALES TAX	6,422,825	6,869,815	6,500,000	7,230,000	-	7,230,000
EXCISE TAX	1,536,644	1,660,195	1,300,000	1,600,000	-	1,600,000
RESTRICTED - FEDERAL	17,751,494	17,894,653	19,466,177	18,347,575	334,978	18,682,553
RESTRICTED - STATE	6,145,809	3,252,007	4,074,550	2,387,690	-	2,387,690
RESTRICTED - LOCAL	35,668	50,103	62,000	-	-	-
RESTRICTED - OTHER	-	32,180	65,820	-	-	-
MEDICAID HOLD HARMLESS	6,619,121	5,338,962	4,000,000	4,000,000	-	4,000,000
SERVICE CHARGES - DEPARTMENTAL	16,096,979	16,835,779	15,868,235	17,162,089	-	17,162,089
SERVICE CHARGES - INDIRECT COST	1,560,659	1,557,267	1,422,070	1,422,070	-	1,422,070
SERVICE CHARGES - CONCESSIONS	110,666	94,831	91,830	91,900	-	91,900
SERVICE CHARGES - INVEST EARNINGS	250,001	1,011,200	4,000,000	4,000,000	-	4,000,000
ENTR CHARGES - RETURNED CHECK	4,393	6,326	-	-	-	-
FACILITY FEES - ENERGY	2,784	3,487	-	-	-	-
SALE OF MATERIALS AND SCRAP	501	-	-	-	-	-
SALE OF ASSETS	123,685	17,050	-	-	-	-
GAIN/LOSS ON ASSETS	-	(1,825,500)	-	-	-	-
CONTRIBUTIONS AND DONATIONS	243,821	348,434	52,571	33,250	-	33,250
INSURANCE SETTLEMENT	194,263	159,744	110,156	-	-	-
LEASE / RENT	150,184	155,550	71,250	81,450	-	81,450
OTHER REVENUE	1,532,358	1,487,932	878,058	937,363	-	937,363
TRANSFERS FROM - GENERAL	-	-	38,200	-	-	-
TRANSFERS FROM - SPECIAL REVENUE	1,274,238	95,803	-	-	-	-
TRANSFERS FROM - CAPITAL PROJECT	-	1,860,060	85,145	-	-	-
TRANSFERS FROM - CAPITAL RESERVE	-	-	1,013,720	-	-	-
FUND BALANCE APPROPRIATED	-	-	11,476,300	8,042,036	-	8,042,036
Total Revenue	\$ 162,455,684	\$ 164,035,279	\$ 180,839,227	\$ 183,122,964	\$ 334,978	\$ 183,457,942





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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	110,467	157,241	157,229	92,764	92,764	-	92,764	(64,465)	(41%)
Total	110,467	157,241	157,229	92,764	92,764	-	92,764	(64,465)	(41%)
Expenses									
FIXED CHARGES	260,466	157,241	457,229	242,764	242,764	-	242,764	(214,465)	(47%)
Total	260,466	157,241	457,229	242,764	242,764	-	242,764	(214,465)	(47%)
Net Cost	\$ 149,999	\$ -	\$ 300,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ (150,000)	(50%)

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	345,369	220,395	229,190	221,007	221,007	-	221,007	(8,183)	(4%)
SERVICE CHARGES	22,381	26,116	23,376	27,350	27,350	-	27,350	3,974	17%
ENTERPRISE CHARGES	7	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	1,477	518	1,292	-	-	-	-	(1,292)	(100%)
Total	369,234	247,029	253,858	248,357	248,357	-	248,357	(5,501)	(2%)
Expenses									
SALARIES & BENEFITS	1,344,497	1,614,033	1,899,362	62,083	1,900,310	5,777	1,906,087	6,725	0%
PROFESSIONAL SERVICES	-	41,000	21,611	-	-	-	-	(21,611)	(100%)
SUPPLIES & MATERIALS	194,122	175,208	213,419	216,053	214,352	26,550	240,902	27,483	13%
CURRENT SERVICES	88,801	100,081	102,674	119,418	118,818	3,500	122,318	19,644	19%
FIXED CHARGES	91,285	110,446	229,714	254,911	259,856	-	259,856	30,142	13%
NON-CAPITALIZED ASSETS	17,649	6,358	12,537	4,410	4,410	-	4,410	(8,127)	(65%)
Total	1,736,354	2,047,126	2,479,317	656,875	2,497,746	35,827	2,533,573	54,256	2%
Net Cost	\$ 1,367,120	\$ 1,800,097	\$ 2,225,459	\$ 408,518	\$ 2,249,389	\$ 35,827	\$ 2,285,216	\$ 59,757	3%

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 2026, 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: \$3,500.

Fund a one-grade reclassification to support the Library located at 455 McKinney Parkway, Lillington: Provide funding for a one-grade reclassification of the Circulation Manager (grade 24) to Branch Manager IV (grade 25). The Circulation Manager position should be reclassified to a Branch Manager IV position to reflect increased leadership responsibilities due to recent consolidations and a new library branch. This move centralizes supervision of full-time programming staff under the Branch Manager, allowing the director to focus on administrative tasks across all eight locations. Standardizing system-wide procedures and policies with the main branch library further necessitates consistent Branch Manager

leadership at this level to ensure efficient operations and support expanded duties.

Net Cost: \$5,777.

Fund operating costs to implement an inservice training program to support the Library located at 455 McKinney Parkway, Lillington: Provide funding for operating expenses to implement an annual inservice training program. The inservice training day embodies the Library's new Strategic Plan's values of connection, professional growth, and unified goals. It will provide consistent, high-quality training, improving staff knowledge, performance, and internal communication—key areas identified for improvement during strategic planning. This dedicated time for learning and collaboration will continue to strengthen the team and will enhance service delivery, teamwork, and communication to better serve our community.

Net Cost: \$4,050.

Fund operating costs to increase the number of e-resources to support the Library located at 455 McKinney Parkway, Lillington: Provide funding for operating expenses to expand the Library's e-resources to meet the growing demand. The library system uses Overdrive to provide e-resources. The current \$3,000 annual ebook/audiobook budget per branch allows only ~42 titles due to the \$70 average cost. Increasing the budget to \$5,000 per branch (~\$416 monthly) would significantly expand the digital collection and better meet patron demand. Increased funding would diversify the collection and reduce the 77-day average hold time.

Net Cost: \$22,500.

Library – Angier Branch

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	1,880	-	-	-	-	-	-	-	-%
SERVICE CHARGES	392	761	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	167,094	85,502	5,218	-	-	-	-	(5,218)	(100%)
Total	169,366	86,263	5,218	-	-	-	-	(5,218)	(100%)
Expenses									
SALARIES & BENEFITS	169,505	218,661	234,831	35,248	243,359	-	243,359	8,528	4%
SUPPLIES & MATERIALS	30,235	33,038	45,340	45,484	44,601	-	44,601	(739)	(2%)
CURRENT SERVICES	7,141	5,504	11,826	14,172	14,172	-	14,172	2,346	20%
FIXED CHARGES	2,295	2,537	10,216	9,316	9,316	-	9,316	(900)	(9%)
NON-CAPITALIZED ASSETS	2,561	4,302	6,062	3,335	3,335	-	3,335	(2,727)	(45%)
Total	211,737	264,042	308,275	107,555	314,783	-	314,783	6,508	2%
Net Cost	\$ 42,371	\$ 177,779	\$ 303,057	\$ 107,555	\$ 314,783	\$ -	\$ 314,783	\$ 11,726	4%

Library - Benhaven Branch

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	-	85,229	158,084	16,559	163,136	25,958	189,094	31,010	20%
SUPPLIES & MATERIALS	-	11,270	37,092	38,923	38,644	-	38,644	1,552	4%
CURRENT SERVICES	-	16,927	20,748	17,789	17,789	-	17,789	(2,959)	(14%)
FIXED CHARGES	-	6,738	8,060	7,670	7,670	-	7,670	(390)	(5%)
NON-CAPITALIZED ASSETS	-	1,276	735	2,295	2,295	-	2,295	1,560	212%
Total	-	121,440	224,719	83,236	229,534	25,958	255,492	30,773	14%
Net Cost	\$ -	\$ 121,440	\$ 224,719	\$ 83,236	\$ 229,534	\$ 25,958	\$ 255,492	\$ 30,773	14%

Expansion & Other Notes

Fund a full-time employee and operating costs to support Benhaven Branch Library located at 2815 Olivia Road, Sanford: Provide funding to convert a part-time Library Program Specialist position to a full-time Library Program Specialist position (grade 16). The current part-time role limits our ability to adequately plan and deliver effective youth literacy and educational programs, hindering our service to Western Harnett families, who are our most frequent users (81% of circulation, 86.8% of

program attendees). A full-time specialist would allow us to expand teen and homeschool programs, increase collaborations with Harnett County Schools, and offer more programming with dedicated preparation time. This would also improve employee retention, as the previous part-time specialist left for a full-time position with benefits, reducing future turnover costs. A full-time role would better meet the significant needs of our community.

Net Cost: \$25,958.

Library - Coats Branch

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	-	29	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	36,043	114	-	-	-	-	(114)	(100%)
Total	-	36,072	114	-	-	-	-	(114)	(100%)
Expenses									
SALARIES & BENEFITS	99,816	128,937	144,011	393	151,519	25,958	177,477	33,466	23%
SUPPLIES & MATERIALS	7,052	20,389	23,512	24,549	24,499	-	24,499	987	4%
CURRENT SERVICES	5,222	5,294	12,191	11,665	11,665	-	11,665	(526)	(4%)
FIXED CHARGES	2,394	2,606	6,660	9,295	9,295	-	9,295	2,635	40%
NON-CAPITALIZED ASSETS	8,139	1,811	813	2,613	600	-	600	(213)	(26%)
Total	122,623	159,037	187,187	48,515	197,578	25,958	223,536	36,349	19%
Net Cost	\$ 122,623	\$ 122,965	\$ 187,073	\$ 48,515	\$ 197,578	\$ 25,958	\$ 223,536	\$ 36,463	19%

Expansion & Other Notes

Fund a full-time employee and operating costs to support Coats Branch Library located at 29 E Main Street, Coats: Provide funding to convert a part-time Library Program Specialist position to a full-time Library Program Specialist position (grade 16). The new full-time position will enhance customer service and library efficiency at Coats Library, which has experienced a 200% increase in patronage and a 440% growth in programs in 2024. A full-time position would allow dedicated focus on programming, cataloging, and administrative support, freeing the manager for strategic tasks. This increased capacity will improve program offerings, marketing, catalog management, and volunteer oversight, better serving patrons and supporting the library’s growth. The additional staff member would also alleviate current challenges of extended wait times for patron assistance, support recently extended hours (Tuesdays, Thursdays until 6:30 pm, and the second Saturday of each month), provide safer staffing during evening and Saturday hours, and allow for potential expansion of Saturday service.

Net Cost: \$25,958.

Library - Dunn Branch

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	1	3	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	93,507	184	-	-	-	-	(184)	(100%)
Total	1	93,510	184	-	-	-	-	(184)	(100%)
Expenses									
SALARIES & BENEFITS	194,643	260,579	267,117	563	281,874	30,475	312,349	45,232	17%
SUPPLIES & MATERIALS	31,097	45,248	56,662	61,243	59,051	158	59,209	2,547	5%
CURRENT SERVICES	6,374	9,699	17,432	16,980	16,980	-	16,980	(452)	(3%)
FIXED CHARGES	2,695	3,040	10,265	11,475	11,475	-	11,475	1,210	12%
NON-CAPITALIZED ASSETS	8,006	2,739	788	2,538	1,788	-	1,788	1,000	127%
Total	242,815	321,305	352,264	92,799	371,168	30,633	401,801	49,537	14%
Net Cost	\$ 242,814	\$ 227,795	\$ 352,080	\$ 92,799	\$ 371,168	\$ 30,633	\$ 401,801	\$ 49,721	14%

Expansion & Other Notes

Fund a part-time employee and operating costs to support Dunn Branch Library located at 110 E Divine Street, Dunn: Provide funding for a part-time Library Assistant position (grade 13). The new part-time position will work 29 hours per week at the front desk to improve patron interactions, including check-out/in, resource location, shelving, interlibrary loan assistance, and public computer/Wi-Fi help. Currently, single-staffing on Saturdays creates security concerns, impacts service quality, prevents weekend programming for working patrons, and results in costly comp time accrual. Hiring additional staff is financially sounder than paying overtime and would enhance weekend service and safety.

Net Cost: \$30,633.

Library - Erwin Branch

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	1	3	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	-	52,106	58	-	-	-	-	(58)	(100%)
Total	1	52,109	58	-	-	-	-	(58)	(100%)
Expenses									
SALARIES & BENEFITS	100,996	122,507	140,659	506	155,008	34,406	189,414	48,755	35%
SUPPLIES & MATERIALS	20,180	18,758	23,456	24,549	24,114	-	24,114	658	3%
CURRENT SERVICES	6,713	7,137	14,670	16,505	16,505	-	16,505	1,835	13%
FIXED CHARGES	2,438	2,703	8,360	8,970	8,970	-	8,970	610	7%
NON-CAPITALIZED ASSETS	2,418	1,355	814	2,314	2,100	-	2,100	1,286	158%
PCARD ENCUMBRANCE	-	20	-	-	-	-	-	-	-%
Total	132,745	152,480	187,959	52,844	206,697	34,406	241,103	53,144	28%
Net Cost	\$ 132,744	\$ 100,371	\$ 187,901	\$ 52,844	\$ 206,697	\$ 34,406	\$ 241,103	\$ 53,202	28%

Expansion & Other Notes

Fund two part-time employees and operating costs to support Erwin Branch Library located at 110 W F Street, Erwin: Provide funding for two part-time Library Assistant positions (grade 13). The new part-time positions will work 19 hours per week at the front desk to manage a 59% increase in visitor traffic since fiscal year 2023-24. This staffing expansion is crucial to maintain service quality, meet growing demand, enhance customer service, expand program offerings, and provide necessary technology and educational support. Additionally, a reduction in hours of a current employee necessitates these new positions to avoid service shortages and reliance on other branches.

Net Cost: \$34,406.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	50,049	63,573	92,510	148,110	138,000	-	138,000	45,490	49%
MISCELLANEOUS INCOME	23,983	33,827	28,270	30,520	30,520	-	30,520	2,250	8%
Total	74,032	97,400	120,780	178,630	168,520	-	168,520	47,740	40%
Expenses									
SALARIES & BENEFITS	900,734	1,130,247	1,249,261	181,820	1,316,815	14,546	1,331,361	82,100	7%
PROFESSIONAL SERVICES	5,944	8,385	16,960	12,590	18,590	7,000	25,590	8,630	51%
SUPPLIES & MATERIALS	112,823	126,747	158,229	152,512	153,412	-	153,412	(4,817)	(3%)
CURRENT SERVICES	69,444	89,031	116,578	124,599	160,599	-	160,599	44,021	38%
FIXED CHARGES	372,752	397,236	589,901	594,109	594,110	-	594,110	4,209	1%
CAPITAL OUTLAY	263	36,690	5,495	-	-	20,395	20,395	14,900	271%
NON-CAPITALIZED ASSETS	42,227	48,213	39,391	36,320	36,320	-	36,320	(3,071)	(8%)
Total	1,504,187	1,836,549	2,175,815	1,101,950	2,279,846	41,941	2,321,787	145,972	7%
Net Cost	\$ 1,430,155	\$ 1,739,149	\$ 2,055,035	\$ 923,320	\$ 2,111,326	\$ 41,941	\$ 2,153,267	\$ 98,232	5%

Expansion & Other Notes

Fund operating costs for Park Logo Development to support Parks and Recreation located at 455 McKinney Parkway, Lillington: Provide funding for operating expenses to hire a graphic designer to create unique logos for each Harnett County park to establish a cohesive and distinct brand identity, differentiating them from municipal parks. These logos will enhance memorability and be used across websites, marketing, social media, and future park signage. This initiative will showcase each park's character and elevate the department's visibility.

Net Cost: \$7,000.

Fund operating costs for a Toro spraymaster to support Parks and Recreation-Ground Maintenance Division located at 455 McKinney Parkway, Lillington: Provide funding for capital expenses for a Toro spraymaster, which will be a more effective and efficient multi-use machine for spraying and spreading seeds, herbicides, and fertilizers for both Parks and Grounds. Our current spreader needs increasingly difficult-to-find replacement parts. The existing sprayer suffers from falling booms and inaccurate calibration, leading to wasted product and labor. The Toro offers a significant upgrade with a larger 60-gallon spray tank and 250 lb spreader capacity. The Toro's two-in-one design improves hauling efficiency, allowing transport with two mowers on one trailer.

Net Cost: \$20,395.

Fund a two-grade reclassification to support Parks and Recreation-Ground Maintenance Division located at 455 McKinney Parkway, Lillington: Provide funding to reclassify the Grounds Maintenance Technician I position (grade 15) to Grounds Maintenance Technician II (grade 17). The employee in the Grounds Maintenance Technician I role consistently performs the

duties and responsibilities of a Grounds Maintenance Technician II. This individual's 14+ years of lawn and landscape experience have been utilized to lead landscaping projects and provide project estimations, freeing up other staff for supervisory tasks. Their knowledge and abilities, exceeding the current position requirements, have significantly improved the county grounds.

Net Cost: \$6,198.

Fund two salary adjustments to support Parks and Recreation-Ground Maintenance Division located at 455 McKinney Parkway, Lillington: Provide funding for a 5% special salary adjustment for a Parks Maintenance Technician I and a 5% special salary adjustment for an Administrative Assistant (grade 19). A 5% salary increase is requested for the Grounds Maintenance Technician for holding a Commercial Driver's License (CDL), which enables the operation of the dump truck for hauling landscape materials. While not required for their current role (Grounds Maintenance Technician I), a CDL is typically associated with the Parks Maintenance Technician II position. A 5% salary increase is requested for the Administrative Assistant due to the significant expansion of their role over the past three years. This individual has consistently taken on and manages responsibilities beyond the current job description, including Policy Development, Training Room and Facility Rentals/Use Management, Food Truck Program Management, Departmental Purchasing and Procurement lead, and managing access to the Administrative Suite.

Net Cost: \$8,348.





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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	-	-	75	150	150	-	150	75	100%
PROFESSIONAL SERVICES	-	-	10,000	10,000	10,000	-	10,000	-	-%
SUPPLIES & MATERIALS	49	61	92	100	100	-	100	8	9%
CURRENT SERVICES	30	154	670	431	431	-	431	(239)	(36%)
FIXED CHARGES	100	100	103	100	100	-	100	(3)	(3%)
Total	179	315	10,940	10,781	10,781	-	10,781	(159)	(1%)
Net Cost	\$ 179	\$ 315	\$ 10,940	\$ 10,781	\$ 10,781	\$ -	\$ 10,781	\$ (159)	(1%)

Cooperative Extension

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	3	15	-	-	-	-	-	-	-%
Total	3	15	-	-	-	-	-	-	-%
Expenses									
SALARIES & BENEFITS	390,535	383,585	486,403	478,991	528,666	-	528,666	42,263	9%
SUPPLIES & MATERIALS	2,363	3,691	5,510	6,510	6,510	-	6,510	1,000	18%
CURRENT SERVICES	2,843	2,232	4,310	3,190	3,190	-	3,190	(1,120)	(26%)
FIXED CHARGES	6,691	6,843	12,242	14,413	14,414	-	14,414	2,172	18%
Total	402,432	396,351	508,465	503,104	552,780	-	552,780	44,315	9%
Net Cost	\$ 402,429	\$ 396,336	\$ 508,465	\$ 503,104	\$ 552,780	\$ -	\$ 552,780	\$ 44,315	9%

Cooperative Extension – Special Programs

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	76,013	78,718	35,749	28,246	29,621	-	29,621	(6,128)	(17%)
SERVICE CHARGES	17,621	9,780	37,560	35,000	35,000	-	35,000	(2,560)	(7%)
Total	93,634	88,498	73,309	63,246	64,621	-	64,621	(8,688)	(12%)
Expenses									
SALARIES & BENEFITS	71,021	77,667	24,427	22,776	24,463	-	24,463	36	0%
SUPPLIES & MATERIALS	14,294	19,347	39,067	36,507	36,507	-	36,507	(2,560)	(7%)
CURRENT SERVICES	4,311	2,042	585	863	983	-	983	398	68%
FIXED CHARGES	2,474	2,561	2,809	2,668	2,668	-	2,668	(141)	(5%)
CAPITAL OUTLAY	22,450	-	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	11,221	144	6,950	-	-	-	-	(6,950)	(100%)
Total	125,771	101,761	73,838	62,814	64,621	-	64,621	(9,217)	(12%)
Net Cost	\$ 32,137	\$ 13,263	\$ 529	\$ (432)	\$ -	\$ -	\$ -	\$ (529)	(100%)

Development Services

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	800,598	459,896	726,678	675,000	726,678	-	726,678	-	-%
Total	800,598	459,896	726,678	675,000	726,678	-	726,678	-	-%
Expenses									
SALARIES & BENEFITS	905,182	1,050,237	1,118,744	11,600	1,185,066	-	1,185,066	66,322	6%
PROFESSIONAL SERVICES	13,750	10,000	154,000	119,000	119,000	-	119,000	(35,000)	(23%)
SUPPLIES & MATERIALS	7,245	7,416	11,250	11,950	12,250	-	12,250	1,000	9%
CURRENT SERVICES	12,857	11,467	22,652	19,250	19,250	-	19,250	(3,402)	(15%)
FIXED CHARGES	94,345	102,569	149,533	200,908	161,708	-	161,708	12,175	8%
NON-CAPITALIZED ASSETS	480	2,051	8,333	5,000	5,000	-	5,000	(3,333)	(40%)
Total	1,033,859	1,183,740	1,464,512	367,708	1,502,274	-	1,502,274	37,762	3%
Net Cost	\$ 233,261	\$ 723,844	\$ 737,834	\$ (307,292)	\$ 775,596	\$ -	\$ 775,596	\$ 37,762	5%

Development Services — Building Inspections Division

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	1,807,110	2,198,844	1,938,322	2,275,231	2,275,231	-	2,275,231	336,909	17%
Total	1,807,110	2,198,844	1,938,322	2,275,231	2,275,231	-	2,275,231	336,909	17%
Expenses									
SALARIES & BENEFITS	939,191	1,147,947	1,334,996	-	1,496,825	6,159	1,502,984	167,988	13%
SUPPLIES & MATERIALS	26,320	24,746	39,670	41,670	41,670	-	41,670	2,000	5%
CURRENT SERVICES	24,583	24,501	31,475	36,995	36,895	-	36,895	5,420	17%
FIXED CHARGES	54,652	76,538	141,875	170,049	170,049	-	170,049	28,174	20%
NON-CAPITALIZED ASSETS	1,416	2,193	5,400	4,400	3,800	-	3,800	(1,600)	(30%)
Total	1,046,162	1,275,925	1,553,416	253,114	1,749,239	6,159	1,755,398	201,982	13%
Net Cost	\$ (760,948)	\$ (922,919)	\$ (384,906)	\$ (2,022,117)	\$ (525,992)	\$ 6,159	\$ (519,833)	\$ (134,927)	35%

Expansion & Other Notes

Fund a two-grade reclassification to support the Building Inspections Division of Development Services located at 420 McKinney Parkway, Lillington: Provide funding to reclassify Central Permitting Technician (grade 19) to Senior Central Permitting Technician (grade 21). The reclassification is requested because of increased duties and responsibilities. This position directs Permitting and Development Technicians, providing customer

service for the Development Services Department. Duties include: training staff, improving work procedures, resolving complex cases, and performing permit technician duties (answering inquiries, processing applications, interpreting documents, compiling reports, and collecting fees).

Net Cost: \$6,159.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	500,263	368,619	710,483	1,266,172	633,086	-	633,086	(77,397)	(11%)
Total	500,263	368,619	710,483	1,266,172	633,086	-	633,086	(77,397)	(11%)
Expenses									
SALARIES & BENEFITS	403,463	313,552	755,779	2,688	434,982	-	434,982	(320,797)	(42%)
SUPPLIES & MATERIALS	680	576	3,996	6,792	3,396	-	3,396	(600)	(15%)
CURRENT SERVICES	8,811	7,600	14,616	29,232	14,616	-	14,616	-	-%
FIXED CHARGES	19,904	10,523	61,814	123,628	61,814	-	61,814	-	-%
INTERFUND / BUDGETARY	-	24,195	-	-	-	-	-	-	-%
WIOA PROGRAM	67,686	55,920	156,957	236,556	118,278	-	118,278	(38,679)	(25%)
Total	500,544	412,366	993,162	398,896	633,086	-	633,086	(360,076)	(36%)
Net Cost	\$ 281	\$ 43,747	\$ 282,679	\$ (867,276)	\$ -	\$ -	\$ -	\$ (282,679)	(100%)

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	399,432	499,537	557,559	10,000	587,989	-	587,989	30,430	5%
PROFESSIONAL SERVICES	21,658	16,500	30,840	194,190	99,340	-	99,340	68,500	222%
SUPPLIES & MATERIALS	2,851	4,131	8,950	8,500	8,000	-	8,000	(950)	(11%)
CURRENT SERVICES	38,154	49,700	122,133	137,378	137,378	-	137,378	15,245	12%
FIXED CHARGES	421,550	438,930	457,325	457,077	456,873	-	456,873	(452)	(0%)
NON-CAPITALIZED ASSETS	58	-	300	300	300	-	300	-	-%
Total	883,703	1,008,798	1,177,107	807,445	1,289,880	-	1,289,880	112,773	10%
Net Cost	\$ 883,703	\$ 1,008,798	\$ 1,177,107	\$ 807,445	\$ 1,289,880	\$ -	\$ 1,289,880	\$ 112,773	10%



Education Functional Area



Central Carolina Community College

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
EDUCATION	1,557,732	1,636,094	1,952,464	-	2,002,464	338,731	2,341,195	388,731	20%
Total	1,557,732	1,636,094	1,952,464	-	2,002,464	338,731	2,341,195	388,731	20%
Net Cost	\$ 1,557,732	\$ 1,636,094	\$ 1,952,464	\$ -	\$ 2,002,464	\$ 338,731	\$ 2,341,195	\$ 388,731	20%

Expansion & Other Notes

Difference between FY 2025 and FY 2026: The recommended FY 2026 budget includes capital funding of \$150,000, which includes:

- > Replacement/conversion of a boiler
- > Replacement of an HVAC controller
- > Ventilation system
- > Additional maintenance projects such as parking lot restriping, interior and exterior painting, replacing light fixtures, upgrading fire alarms, and upgrading handicapped access doors

Harnett County Schools

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
EDUCATION	26,121,589	28,301,509	30,804,606	-	30,804,606	3,000,000	33,804,606	3,000,000	10%
Total	26,121,589	28,301,509	30,804,606	-	30,804,606	3,000,000	33,804,606	3,000,000	10%
Net Cost	\$ 26,121,589	\$ 28,301,509	\$ 30,804,606	\$ -	\$ 30,804,606	\$ 3,000,000	\$ 33,804,606	\$ 3,000,000	10%

Expansion & Other Notes

The recommended funding:

- > Provides expansion funding for Harnett County Schools’ discretion (\$3,000,000).
- > The total current expense appropriation budgeted for Fiscal Year 2026 will provide a per pupil funding of \$1,526.51, which is an increase of \$110.34 per student. Harnett County Schools must share with charter schools on a per-student basis. (The total number of students is based

on HCS second-month average daily membership (ADM) of 19,897 students and an estimated 2,248 charter school students.)

- > Provides funding for maintenance projects, in accordance with the Approved FY 2026-2032 Capital Improvements Program. These funds are budgeted in the Board of Education Capital Reserve.
- > Capital outlay spending, budgeted in the Board of Education Capital Reserve, remains at FY 2025 levels. (School systems do not share capital outlay funds with charter schools.)





Environmental Protection Functional Area



Environmental Protection Allocation

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
FIXED CHARGES	11,900	11,900	12,000	12,000	12,000	-	12,000	-	-%
Total	11,900	11,900	12,000	12,000	12,000	-	12,000	-	-%
Net Cost	\$ 11,900	\$ 11,900	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -	-%

NC Forest Service

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
FIXED CHARGES	132,588	151,180	149,122	-	141,907	-	141,907	(7,215)	(5%)
Total	132,588	151,180	149,122	-	141,907	-	141,907	(7,215)	(5%)
Net Cost	\$ 132,588	\$ 151,180	\$ 149,122	\$ -	\$ 141,907	\$ -	\$ 141,907	\$ (7,215)	(5%)

Soil & Water Conservation District

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	24,642	-	24,642	24,642	24,642	-	24,642	-	-%
Total	24,642	-	24,642	24,642	24,642	-	24,642	-	-%
Expenses									
SALARIES & BENEFITS	275,445	303,228	320,253	300	343,983	22,258	366,241	45,988	14%
SUPPLIES & MATERIALS	5,365	7,222	9,500	9,700	9,700	-	9,700	200	2%
CURRENT SERVICES	9,250	6,559	11,030	16,528	16,528	-	16,528	5,498	50%
FIXED CHARGES	5,789	9,940	23,695	25,497	25,601	-	25,601	1,906	8%
NON-CAPITALIZED ASSETS	-	2,021	1,500	1,500	1,500	-	1,500	-	-%
Total	295,849	328,970	365,978	53,525	397,312	22,258	419,570	53,592	15%
Net Cost	\$ 271,207	\$ 328,970	\$ 341,336	\$ 28,883	\$ 372,670	\$ 22,258	\$ 394,928	\$ 53,592	16%

Expansion & Other Notes

Fund two reclassifications and a salary adjustment to support Soil & Water Conservation District located at 126 Alexander Drive, Lillington:

Provide funding to reclassify Administrative Support Specialist I (grade 13) to Administrative Support Specialist III (grade 16), Agriculture Cost Share Technician (grade 17) to Natural Resource Conservationist I (grade 19), and a 5% salary adjustment for the Natural Resources Conservationist. Staff roles have evolved significantly due to the addition of four NCDA/USDA cost-share programs (securing \$3.25 million since FY 2022) and

the Administrative Support Specialist taking on Keep Harnett Beautiful. To accurately represent these expanded responsibilities and improve employee retention, reclassification is requested for the Administrative Support Specialist and the Agriculture Cost Share Technical position (now supporting broader conservation and grant facilitation).

Net Cost: \$22,258.



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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	174,943	174,943	174,943	-	174,943	-	174,943	-	-%
Total	174,943	174,943	174,943	-	174,943	-	174,943	-	-%
Expenses									
SALARIES & BENEFITS	944,251	1,180,268	1,280,383	54,800	1,344,682	-	1,344,682	64,299	5%
PROFESSIONAL SERVICES	37,905	37,441	40,950	40,750	39,750	50,000	89,750	48,800	119%
SUPPLIES & MATERIALS	3,218	3,224	2,755	6,350	6,350	-	6,350	3,595	130%
CURRENT SERVICES	48,108	75,217	84,189	103,405	86,625	-	86,625	2,436	3%
FIXED CHARGES	27,216	74,696	88,314	87,068	107,068	20,000	127,068	38,754	44%
NON-CAPITALIZED ASSETS	-	814	795	515	1,515	-	1,515	720	91%
Total	1,060,698	1,371,660	1,497,386	292,888	1,585,990	70,000	1,655,990	158,604	11%
Net Cost	\$ 885,755	\$ 1,196,717	\$ 1,322,443	\$ 292,888	\$ 1,411,047	\$ 70,000	\$ 1,481,047	\$ 158,604	12%

Expansion & Other Notes

Fund operating costs for Language Services to support all county agencies and departments. Harnett County currently lacks dedicated language services to ensure inclusivity within the community. Several departments have expressed the need for Spanish translations to better serve our growing Spanish-speaking population; however, the County does not have the resources to provide this service. The goal is to contract with a structured language service to help Harnett County effectively engage and support an underrepresented segment of our community.

Net Cost: \$10,000.

Fund operating costs to implement a mobile application to support the County Manager's Office located at 455 McKinney Parkway, Lillington: Provide funding for operating expenses for the creation of a mobile app to offer citizens another convenient way to access county information and

services. This initiative is supported by overwhelming resident feedback from a recent survey indicating a desire for such an app.

Net Cost: \$20,000.

Fund operating costs to implement a rapid process improvement program to support the County Manager's Office located at 455 McKinney Parkway, Lillington: Provide funding for operating expenses to contract with a consultant to implement a rapid process improvement program. This initiative is designed to improve the efficiency and effectiveness of county programs through a consultant-led process of evaluating and refining workflows, utilizing staff expertise and data analysis.

Net Cost: \$40,000.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	22	47,429	-	40,000	40,000	-	40,000	40,000	-%
MISCELLANEOUS INCOME	5	4,057	-	4,000	4,000	-	4,000	4,000	-%
Total	27	51,486	-	44,000	44,000	-	44,000	44,000	-%
Expenses									
SALARIES & BENEFITS	445,058	429,161	420,146	29,725	474,154	-	474,154	54,008	13%
PROFESSIONAL SERVICES	8,303	21,259	11,852	23,200	23,200	-	23,200	11,348	96%
SUPPLIES & MATERIALS	9,318	8,341	18,982	15,700	13,700	-	13,700	(5,282)	(28%)
CURRENT SERVICES	57,237	77,111	129,819	115,980	115,980	-	115,980	(13,839)	(11%)
FIXED CHARGES	41,819	248,143	278,771	456,599	456,599	31,621	488,220	209,449	75%
NON-CAPITALIZED ASSETS	1,064	18,469	17,126	-	2,000	-	2,000	(15,126)	(88%)
Total	562,799	802,484	876,696	641,204	1,085,633	31,621	1,117,254	240,558	27%
Net Cost	\$ 562,772	\$ 750,998	\$ 876,696	\$ 597,204	\$ 1,041,633	\$ 31,621	\$ 1,073,254	\$ 196,558	22%

Expansion & Other Notes

Fund operating costs for Election Worker pay increases to support the Board of Elections located at 200 Alexander Drive, Lillington: Provide funding to increase election worker pay by \$15.00 per position per day. This increase will improve recruitment, retention, and election quality.

Net Cost: \$31,621.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	-	51,860	-	-	-	-	-	-	-%
SERVICE CHARGES	168,099	92,101	205,000	205,000	205,000	-	205,000	-	-%
Total	168,099	143,961	205,000	205,000	205,000	-	205,000	-	-%
Expenses									
SALARIES & BENEFITS	-	1,500	-	1,500	1,500	28,670	30,170	30,170	-%
SUPPLIES & MATERIALS	7,009	8,742	14,700	21,200	15,000	-	15,000	300	2%
FIXED CHARGES	7,977	8,890	10,195	32,427	33,627	-	33,627	23,432	230%
NON-CAPITALIZED ASSETS	2,728	26,228	28,920	31,320	32,620	-	32,620	3,700	13%
Total	17,714	45,360	53,815	86,447	82,747	28,670	111,417	57,602	107%
Net Cost	\$ (150,385)	\$ (98,601)	\$ (151,185)	\$ (118,553)	\$ (122,253)	\$ 28,670	\$ (93,583)	\$ 57,602	(38%)

Expansion & Other Notes

Fund two temporary, part-time positions to support the Clerk of Court located at 301 W Cornelius Harnett Blvd, Lillington: Provide funding for two temporary, part-time Administrative Support Specialist III positions (grade 13) and operating expenses, such as office supplies. During the implementation of eCourts, reduced internet speed and lagging in the system were significant issues causing many delays in courts and services to the public. These two temporary, part-time positions will provide

customer service to our citizens by directing the public to specific divisions within the courthouse and other county agencies, provide documents needed for court filings, assist with computer access, provide public record requests, perform limited estate intake, answer phones and many other administrative functions, as we address our backlog.

Net Cost: \$28,670.

Facilities - Maintenance

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	26,686	23,956	19,117	-	19,117	-	19,117	-	-%
FACILITY FEES	2,784	3,487	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	76,005	79,541	-	-	-	-	-	-	-%
Total	105,475	106,984	19,117	-	19,117	-	19,117	-	-%
Expenses									
SALARIES & BENEFITS	855,177	1,003,046	1,138,340	-	1,080,532	11,338	1,091,870	(46,470)	(4%)
SUPPLIES & MATERIALS	177,589	225,283	240,999	160,379	250,379	1,800	252,179	11,180	5%
CURRENT SERVICES	2,231,349	2,550,029	2,572,161	2,338,020	2,540,127	500	2,540,627	(31,534)	(1%)
FIXED CHARGES	125,468	145,417	335,855	282,344	305,394	4,500	309,894	(25,961)	(8%)
NON-CAPITALIZED ASSETS	9,448	16,843	10,671	10,500	10,500	-	10,500	(171)	(2%)
Total	3,399,031	3,940,618	4,298,026	2,791,243	4,186,932	18,138	4,205,070	(92,956)	(2%)
Net Cost	\$ 3,293,556	\$ 3,833,634	\$ 4,278,909	\$ 2,791,243	\$ 4,167,815	\$ 18,138	\$ 4,185,953	\$ (92,956)	(2%)

Expansion & Other Notes

Fund three one-grade reclassification to support Facilities Maintenance located at 420 Alexander Drive, Lillington: Provide funding to reclassify the Facilities Maintenance Supervisor position (grade 23) to Facilities Maintenance Manager position (grade 24), Facility Maintenance Technician II (grade 19) to Facility Maintenance Technician III (grade 20), and Facility Maintenance Technician I (grade 18) to Facility Maintenance Technician II (grade 19). Reclassifying the Maintenance Supervisor to a Maintenance Manager is justified by the increased responsibilities, higher-level decision-making, and strategic planning required for maintenance operations. This reclassification reflects the need for stronger leadership in optimizing maintenance efficiency, managing larger teams, improving asset reliability, and controlling costs. Reclassifying the Maintenance Technician II to a Maintenance Technician III is justified by the increased technical expertise,

expanded job responsibilities, and higher level of problem-solving required. This reclassification acknowledges the employee's advanced skills, ability to work independently on complex maintenance tasks, and contribution to improving equipment reliability and operational efficiency. Reclassifying the Maintenance Technician I to a Maintenance Technician II is justified by the employee's demonstrated growth in skills, increased responsibility, and ability to perform more complex maintenance tasks with less supervision.
Net Cost: \$11,338.

Fund operating costs for a new vehicle to support Facilities Maintenance located at 420 Alexander Drive, Lillington: Provide funding for a new custodian vehicle to support the Facilities Maintenance Department. The new vehicle will provide operational efficiency, workload distribution, and improved service coverage. Currently, two vans are shared between

four employees, limiting flexibility and responsiveness to custodial needs across multiple locations. A new vehicle will allow better task allocation, reduce delays, and enhance productivity by ensuring each team has reliable transportation. The new vehicle will become part of the county's fleet renewal program.

Net Cost: \$6,800.

Facilities - Projects

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	-	-	-	600	136,983	-	136,983	136,983	-%
SUPPLIES & MATERIALS	-	-	-	17,200	17,200	-	17,200	17,200	-%
CURRENT SERVICES	-	-	-	112,021	112,021	-	112,021	112,021	-%
FIXED CHARGES	-	-	-	11,449	11,449	-	11,449	11,449	-%
Total	-	-	-	141,270	277,653	-	277,653	277,653	-%
Net Cost	\$ -	\$ -	\$ -	\$ 141,270	\$ 277,653	\$ -	\$ 277,653	\$ 277,653	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	338,735	307,227	286,005	-	286,005	-	286,005	-	-%
ENTERPRISE CHARGES	75	50	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	1,828	18,177	-	-	-	-	-	-	-%
Total	340,638	325,454	286,005	-	286,005	-	286,005	-	-%
Expenses									
SALARIES & BENEFITS	1,312,888	1,573,204	1,628,734	3,800	1,810,542	12,108	1,822,650	193,916	12%
PROFESSIONAL SERVICES	131,725	169,985	159,550	248,550	233,550	-	233,550	74,000	46%
SUPPLIES & MATERIALS	5,889	10,357	8,863	9,684	5,934	-	5,934	(2,929)	(33%)
CURRENT SERVICES	30,118	49,977	61,313	73,900	67,763	-	67,763	6,450	11%
FIXED CHARGES	51,162	87,386	126,212	150,334	140,254	-	140,254	14,042	11%
NON-CAPITALIZED ASSETS	1,662	3,534	4,650	7,073	-	-	-	(4,650)	(100%)
Total	1,533,444	1,894,443	1,989,322	493,341	2,258,043	12,108	2,270,151	280,829	14%
Net Cost	\$ 1,192,806	\$ 1,568,989	\$ 1,703,317	\$ 493,341	\$ 1,972,038	\$ 12,108	\$ 1,984,146	\$ 280,829	16%

Expansion & Other Notes

Fund a two-grade reclassification to support the Finance Office located at 455 McKinney Parkway, Lillington: Provide funding to reclassify the Procurement Specialist (grade 24) to Procurement Administrator (grade 26). Reclassifying the Procurement Specialist position to Procurement Administrator will streamline the coordination and monitoring of a larger portion of Harnett Regional Water's (HRW) procurement functions. This enhanced efficiency will allow the leadership team to focus on other strategic initiatives required to meet the demands of our growing county.

Net Cost: \$12,108.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	689,020	722,811	942,707	928,957	928,957	-	928,957	(13,750)	(1%)
MISCELLANEOUS INCOME	76,589	160,385	92,396	-	-	-	-	(92,396)	(100%)
Total	765,609	883,196	1,035,103	928,957	928,957	-	928,957	(106,146)	(10%)
Expenses									
SALARIES & BENEFITS	314,140	354,906	379,657	1,200	399,024	-	399,024	19,367	5%
SUPPLIES & MATERIALS	300,962	362,701	418,652	370,374	370,374	-	370,374	(48,278)	(12%)
CURRENT SERVICES	208,468	361,784	359,258	334,218	334,218	-	334,218	(25,040)	(7%)
FIXED CHARGES	7,376	22,390	15,737	16,412	16,413	-	16,413	676	4%
NON-CAPITALIZED ASSETS	10,192	6,757	12,000	12,000	12,000	-	12,000	-	-%
Total	841,138	1,108,538	1,185,304	734,204	1,132,029	-	1,132,029	(53,275)	(4%)
Net Cost	\$ 75,529	\$ 225,342	\$ 150,201	\$ (194,753)	\$ 203,072	\$ -	\$ 203,072	\$ 52,871	35%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	247,957	271,310	287,001	1,404	303,056	-	303,056	16,055	6%
SUPPLIES & MATERIALS	26	61	105	100	100	-	100	(5)	(5%)
CURRENT SERVICES	119	216	265	265	225	-	225	(40)	(15%)
FIXED CHARGES	1,004	1,176	9,591	9,502	13,487	-	13,487	3,896	41%
NON-CAPITALIZED ASSETS	2,917	-	-	1,000	1,000	-	1,000	1,000	-%
Total	252,023	272,763	296,962	12,271	317,868	-	317,868	20,906	7%
Net Cost	\$ 252,023	\$ 272,763	\$ 296,962	\$ 12,271	\$ 317,868	\$ -	\$ 317,868	\$ 20,906	7%

Governing Board

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	10,652	13,585	-	-	-	-	-	-	-%
SERVICE CHARGES	154,901	154,901	140,819	-	140,819	-	140,819	-	-%
MISCELLANEOUS INCOME	307	-	-	-	-	-	-	-	-%
Total	165,860	168,486	140,819	-	140,819	-	140,819	-	-%
Expenses									
SALARIES & BENEFITS	260,352	285,943	294,943	37,000	301,219	19,635	320,854	25,911	9%
PROFESSIONAL SERVICES	99,668	146,900	141,000	84,000	84,000	-	84,000	(57,000)	(40%)
SUPPLIES & MATERIALS	11,134	7,938	15,100	14,100	14,100	-	14,100	(1,000)	(7%)
CURRENT SERVICES	14,854	18,845	16,295	19,195	21,635	-	21,635	5,340	33%
FIXED CHARGES	460,689	138,935	152,215	131,290	175,494	-	175,494	23,279	15%
Total	846,697	598,561	619,553	285,585	596,448	19,635	616,083	(3,470)	(1%)
Net Cost	\$ 680,837	\$ 430,075	\$ 478,734	\$ 285,585	\$ 455,629	\$ 19,635	\$ 475,264	\$ (3,470)	(1%)

Expansion & Other Notes

The budget recommends increasing the annual salaries of the Harnett County Board of Commissioners – the first adjustment in at least three years – to align with comparable surrounding counties.

Current annual salaries are: Commissioner (\$11,354), Vice-Chair (\$12,158), and Board Chair (\$12,969). The recommended budget includes the following increases:

- > **Commissioner:** To \$15,000 annually.
- > **Vice-Chair:** To \$15,570 annually.
- > **Board Chair:** To \$16,500 annually.

Net Cost: \$19,635

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	102,355	102,355	97,481	-	97,481	-	97,481	-	-%
MISCELLANEOUS INCOME	54	-	-	-	-	-	-	-	-%
Total	102,409	102,355	97,481	-	97,481	-	97,481	-	-%
Expenses									
SALARIES & BENEFITS	429,566	498,229	523,883	600	551,814	83,902	635,716	111,833	21%
PROFESSIONAL SERVICES	58,392	15,385	17,365	18,233	41,233	-	41,233	23,868	137%
SUPPLIES & MATERIALS	22,293	26,841	38,877	39,797	39,797	100	39,897	1,020	3%
CURRENT SERVICES	4,002	9,116	59,428	49,082	49,082	-	49,082	(10,346)	(17%)
FIXED CHARGES	361,929	407,120	32,949	34,309	34,309	299	34,608	1,659	5%
NON-CAPITALIZED ASSETS	6,393	-	-	-	-	-	-	-	-%
Total	882,575	956,691	672,502	142,021	716,235	84,301	800,536	128,034	19%
Net Cost	\$ 780,166	\$ 854,336	\$ 575,021	\$ 142,021	\$ 618,754	\$ 84,301	\$ 703,055	\$ 128,034	22%

Expansion & Other Notes

Fund one full-time position to support Human Resources located at 455 McKinney Parkway, Lillington: Provide funding for one full-time Human Resources Generalist (grade 24) and operating expenses, such as office supplies. This position will focus on proactive recruitment efforts, including representing the County at local job fairs, high school career days, community colleges, and the local military base, as well as managing social media and Indeed and LinkedIn recruiting efforts. Additionally, the position will play a key role in employee follow up and retention. Having a dedicated

staff member to focus on retention initiatives can help reduce turnover and improve our return on investment. The HR Generalist will also support other HR functions, such as reporting, processing FMLA/ADA/leave requests, and conducting retirement meetings.

Net Cost: \$84,301.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	297,178	352,474	340,689	36,000	196,689	-	196,689	(144,000)	(42%)
ENTERPRISE CHARGES	25	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	646	-	-	-	-	-	-	-	-%
Total	297,849	352,474	340,689	36,000	196,689	-	196,689	(144,000)	(42%)
Expenses									
SALARIES & BENEFITS	1,524,096	1,691,279	1,781,316	22,100	1,874,795	-	1,874,795	93,479	5%
SUPPLIES & MATERIALS	15,692	22,647	23,725	23,850	24,250	-	24,250	525	2%
CURRENT SERVICES	64,300	97,773	69,580	72,000	58,770	-	58,770	(10,810)	(16%)
FIXED CHARGES	955,829	1,025,829	250,694	196,385	196,385	-	196,385	(54,309)	(22%)
NON-CAPITALIZED ASSETS	57,508	512	500	500	500	-	500	-	-%
Total	2,617,425	2,838,040	2,125,815	314,835	2,154,700	-	2,154,700	28,885	1%
Net Cost	\$ 2,319,576	\$ 2,485,566	\$ 1,785,126	\$ 278,835	\$ 1,958,011	\$ -	\$ 1,958,011	\$ 172,885	10%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	105,345	113,795	96,409	32,000	102,409	-	102,409	6,000	6%
Total	105,345	113,795	96,409	32,000	102,409	-	102,409	6,000	6%
Expenses									
SALARIES & BENEFITS	717,252	790,413	839,738	2,400	863,426	-	863,426	23,688	3%
SUPPLIES & MATERIALS	29,913	39,618	41,700	41,700	41,600	-	41,600	(100)	(0%)
CURRENT SERVICES	4,903	3,000	13,560	12,490	12,490	-	12,490	(1,070)	(8%)
FIXED CHARGES	58,091	166,443	191,120	201,670	201,670	-	201,670	10,550	6%
NON-CAPITALIZED ASSETS	649	-	1,000	1,000	-	-	-	(1,000)	(100%)
Total	810,808	999,474	1,087,118	259,260	1,119,186	-	1,119,186	32,068	3%
Net Cost	\$ 705,463	\$ 885,679	\$ 990,709	\$ 227,260	\$ 1,016,777	\$ -	\$ 1,016,777	\$ 26,068	3%

Insurance - Property & Liability

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
FIXED CHARGES	-	-	336,230	438,169	438,169	-	438,169	101,939	30%
Total	-	-	336,230	438,169	438,169	-	438,169	101,939	30%
Net Cost	\$ -	\$ -	\$ 336,230	\$ 438,169	\$ 438,169	\$ -	\$ 438,169	\$ 101,939	30%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	209,093	209,093	167,274	-	167,274	-	167,274	-	-%
MISCELLANEOUS INCOME	-	1,364	-	-	-	-	-	-	-%
Total	209,093	210,457	167,274	-	167,274	-	167,274	-	-%
Expenses									
SALARIES & BENEFITS	341,987	535,584	573,976	4,420	604,435	104,593	709,028	135,052	24%
PROFESSIONAL SERVICES	11,688	11,862	25,000	25,000	20,000	-	20,000	(5,000)	(20%)
SUPPLIES & MATERIALS	857	1,631	1,940	1,940	1,940	200	2,140	200	10%
CURRENT SERVICES	4,818	5,680	10,264	11,604	11,604	4,686	16,290	6,026	59%
FIXED CHARGES	10,518	13,713	23,100	24,518	24,518	1,000	25,518	2,418	10%
NON-CAPITALIZED ASSETS	-	3,404	-	-	-	-	-	-	-%
Total	369,868	571,874	634,280	67,482	662,497	110,479	772,976	138,696	22%
Net Cost	\$ 160,775	\$ 361,417	\$ 467,006	\$ 67,482	\$ 495,223	\$ 110,479	\$ 605,702	\$ 138,696	30%

Expansion & Other Notes

Fund a full-time employee and operating costs to support the Legal Department located at 455 McKinney Parkway, Lillington: Provide funding for one full-time Risk Management and Safety Manager position (grade 26) and operating expenses, such as computer, training, and office supplies. This new position will develop and administer the county's risk management program (insurance, worker's compensation, safety), advise on risk management across all county entities, examine claims, manage

insurance, and oversee safety initiatives. The position requires deep expertise in the legal and regulatory aspects of insurance, OSHA, and worker's compensation, making the Legal Department the most strategic placement for effective risk mitigation and legal compliance.

Net Cost: \$110,479.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TAXES - OTHER	1,536,644	1,660,195	1,300,000	1,600,000	1,600,000	-	1,600,000	300,000	23%
SERVICE CHARGES	648,564	664,016	600,000	725,000	625,000	-	625,000	25,000	4%
ENTERPRISE CHARGES	25	25	-	-	-	-	-	-	-%
Total	2,185,233	2,324,236	1,900,000	2,325,000	2,225,000	-	2,225,000	325,000	17%
Expenses									
SALARIES & BENEFITS	659,624	781,020	820,721	15,000	863,553	6,357	869,910	49,189	6%
PROFESSIONAL SERVICES	-	-	200	-	-	-	-	(200)	(100%)
SUPPLIES & MATERIALS	4,199	4,832	5,650	6,000	5,500	-	5,500	(150)	(3%)
CURRENT SERVICES	14,968	12,030	16,315	21,255	19,955	-	19,955	3,640	22%
FIXED CHARGES	88,354	96,380	99,350	46,720	44,920	-	44,920	(54,430)	(55%)
NON-CAPITALIZED ASSETS	4,645	2,132	21,900	4,500	4,500	-	4,500	(17,400)	(79%)
Total	771,790	896,394	964,136	93,475	938,428	6,357	944,785	(19,351)	(2%)
Net Cost	\$ (1,413,443)	\$ (1,427,842)	\$ (935,864)	\$ (2,231,525)	\$ (1,286,572)	\$ 6,357	\$ (1,280,215)	\$ (344,351)	37%

Expansion & Other Notes

Fund a one-grade reclassification and a salary adjustment to support the Register of Deeds located at 305 W Cornelius Harnett Boulevard, Lillington: Provide funding to reclassify Register of Deeds Deputy I position (grade 16) to Register of Deeds Deputy II position (grade 17) and to implement a 2% special salary adjustment. Reclassifying the Deputy I to a Deputy II position is justified by the additional duties and NCARD certification being obtained. The special salary adjustment is requested for a Register

of Deeds Deputy I who consistently delivers exceptional customer service, creating a positive and welcoming environment for all citizens interacting with our office. Public feedback reflects the outstanding service provided by this role. This individual's dedication extends beyond daily duties to include participation in community events and a proactive approach to learning additional responsibilities within the Real Estate division.

Net cost: \$6,357.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	919,465	929,999	956,573	-	974,992	-	974,992	18,419	2%
Total	919,465	929,999	956,573	-	974,992	-	974,992	18,419	2%
Net Cost	\$ 919,465	\$ 929,999	\$ 956,573	\$ -	\$ 974,992	\$ -	\$ 974,992	\$ 18,419	2%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	175,080	212,935	181,723	-	193,723	-	193,723	12,000	7%
MISCELLANEOUS INCOME	1	139	-	-	-	-	-	-	-%
Total	175,081	213,074	181,723	-	193,723	-	193,723	12,000	7%
Expenses									
SALARIES & BENEFITS	1,280,803	1,505,116	1,652,544	6,000	1,811,259	67,297	1,878,556	226,012	14%
PROFESSIONAL SERVICES	12,000	16,750	40,671	50,000	35,000	-	35,000	(5,671)	(14%)
SUPPLIES & MATERIALS	9,405	12,306	12,854	14,200	13,200	-	13,200	346	3%
CURRENT SERVICES	107,625	134,381	159,641	241,311	208,961	-	208,961	49,320	31%
FIXED CHARGES	301,458	367,620	472,516	480,118	482,094	440	482,534	10,018	2%
NON-CAPITALIZED ASSETS	2,849	2,380	5,570	7,350	4,300	-	4,300	(1,270)	(23%)
Total	1,714,140	2,038,553	2,343,796	798,979	2,554,814	67,737	2,622,551	278,755	12%
Net Cost	\$ 1,539,059	\$ 1,825,479	\$ 2,162,073	\$ 798,979	\$ 2,361,091	\$ 67,737	\$ 2,428,828	\$ 266,755	12%

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 Tax Program Assistant position (grade 16) and operating expenses, such as computer, training, and office supplies. This position is needed to handle phone calls, walk-ins, email requests, deed stamping, and military vehicle exemptions. The Tax Department receives between 7,000 and 8,000 emails each year that this position will answer or route to the appropriate staff member. This position will also assist in collecting delinquent taxes that have resulted in increasing the overall tax collection rate by 0.28%.

Net Cost: \$61,291.

Fund a reclassification to support the Tax Department located at 305 W Cornelius Harnett Boulevard, Lillington:

Provide funding to reclassify Tax Program Assistant position (grade 16) to Tax Program Assistant Supervisor position (grade 18). Reclassifying the Tax Program Assistant position to Tax Program Assistant Supervisor is necessary to provide consistent and knowledgeable leadership for the customer service division of the Tax Department. The current lack of dedicated supervision, with various staff members intermittently overseeing the division without specific expertise, has resulted in unclear guidance and directives for Tax Program Assistants. This reclassification will establish a dedicated supervisor with a thorough understanding of the position's duties, ensuring effective support, clear

direction, and a direct line for communicating the division's needs and citizen service requirements to the Tax Administrator.

Net cost: \$6,446.



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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	97,500	93,306	116,947	138,485	138,485	-	138,485	21,538	18%
MISCELLANEOUS INCOME	2,234	1,818	3,000	-	-	-	-	(3,000)	(100%)
Total	99,734	95,124	119,947	138,485	138,485	-	138,485	18,538	15%
Expenses									
SALARIES & BENEFITS	79,519	88,256	122,583	-	168,574	-	168,574	45,991	38%
PROFESSIONAL SERVICES	-	-	-	38	75	-	75	75	-%
SUPPLIES & MATERIALS	3,535	4,001	9,872	12,801	10,610	-	10,610	738	7%
CURRENT SERVICES	3,017	3,353	6,292	6,016	8,090	-	8,090	1,798	29%
FIXED CHARGES	8,064	7,028	10,440	11,488	11,568	-	11,568	1,128	11%
CONTRACTS & GRANTS	-	-	11,895	-	-	-	-	(11,895)	(100%)
NON-CAPITALIZED ASSETS	29	-	5,770	-	-	-	-	(5,770)	(100%)
Total	94,164	102,638	166,852	30,343	198,917	-	198,917	32,065	19%
Net Cost	\$ (5,570)	\$ 7,514	\$ 46,905	\$ (108,142)	\$ 60,432	\$ -	\$ 60,432	\$ 13,527	29%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	4,731,087	4,233,062	3,955,648	3,103,237	3,128,269	-	3,128,269	(827,379)	(21%)
SERVICE CHARGES	833,821	1,071,666	712,350	730,500	730,500	-	730,500	18,150	3%
ENTERPRISE CHARGES	-	25	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	10,726	8,751	10,000	9,000	9,000	-	9,000	(1,000)	(10%)
Total	5,575,634	5,313,504	4,677,998	3,842,737	3,867,769	-	3,867,769	(810,229)	(17%)
Expenses									
SALARIES & BENEFITS	5,330,761	5,874,686	6,361,829	49,016	6,389,540	-	6,389,540	27,711	0%
PROFESSIONAL SERVICES	675,947	805,082	307,195	216,801	216,801	-	216,801	(90,394)	(29%)
SUPPLIES & MATERIALS	442,314	541,791	637,035	599,648	599,648	-	599,648	(37,387)	(6%)
CURRENT SERVICES	173,788	141,505	1,134,846	672,674	672,674	-	672,674	(462,172)	(41%)
FIXED CHARGES	237,260	194,824	418,680	424,044	424,044	-	424,044	5,364	1%
CAPITAL OUTLAY	431,568	-	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	58,227	134,556	149,190	25,387	25,387	-	25,387	(123,803)	(83%)
Total	7,349,865	7,692,444	9,008,775	1,987,570	8,328,094	-	8,328,094	(680,681)	(8%)
Net Cost	\$ 1,774,231	\$ 2,378,940	\$ 4,330,777	\$ (1,855,167)	\$ 4,460,325	\$ -	\$ 4,460,325	\$ 129,548	3%

Health Department – Senior Services

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	1,210,522	1,179,062	1,003,958	1,123,760	1,123,760	-	1,123,760	119,802	12%
MISCELLANEOUS INCOME	11,386	20,325	30,700	30,700	30,700	-	30,700	-	-%
Total	1,221,908	1,199,387	1,034,658	1,154,460	1,154,460	-	1,154,460	119,802	12%
Expenses									
SALARIES & BENEFITS	755,359	733,239	891,377	20,080	939,008	-	939,008	47,631	5%
PROFESSIONAL SERVICES	553,407	621,292	231,191	231,191	231,191	-	231,191	-	-%
SUPPLIES & MATERIALS	15,764	26,102	51,917	46,745	46,745	-	46,745	(5,172)	(10%)
CURRENT SERVICES	128,509	98,587	648,369	627,656	627,656	-	627,656	(20,713)	(3%)
FIXED CHARGES	42,053	47,664	74,035	67,348	67,348	-	67,348	(6,687)	(9%)
NON-CAPITALIZED ASSETS	3,329	5,534	12,699	7,483	7,483	-	7,483	(5,216)	(41%)
Total	1,498,421	1,532,418	1,909,588	1,000,503	1,919,431	-	1,919,431	9,843	1%
Net Cost	\$ 276,513	\$ 333,031	\$ 874,930	\$ (153,957)	\$ 764,971	\$ -	\$ 764,971	\$ (109,959)	(13%)

Mental Health

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	30,041	29,759	26,000	-	26,000	-	26,000	-	-%
Total	30,041	29,759	26,000	-	26,000	-	26,000	-	-%
Expenses									
FIXED CHARGES	605,679	605,678	609,673	-	809,672	-	809,672	199,999	33%
Total	605,679	605,678	609,673	-	809,672	-	809,672	199,999	33%
Net Cost	\$ 575,638	\$ 575,919	\$ 583,673	\$ -	\$ 783,672	\$ -	\$ 783,672	\$ 199,999	34%

Expansion & Other Notes

Approved allocations include:

- > Dunn ABC Board - \$6,000
- > Good Hope Behavioral Hospital - \$400,000
- > Alliance Health - \$403,672
 - > Behavioral Health Urgent Care - \$200,000
 - > Daymark Recovery Services- \$199,679
 - > Administrative costs - \$3,993

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	2,083	2,174	2,000	2,000	2,000	-	2,000	-	-%
Total	2,083	2,174	2,000	2,000	2,000	-	2,000	-	-%
Expenses									
SALARIES & BENEFITS	325,612	396,381	453,424	900	477,014	19,717	496,731	43,307	10%
SUPPLIES & MATERIALS	2,764	2,745	3,600	3,600	3,600	-	3,600	-	-%
CURRENT SERVICES	7,837	6,755	20,896	25,431	25,431	-	25,431	4,535	22%
FIXED CHARGES	6,888	7,869	17,270	19,771	19,771	-	19,771	2,501	14%
CONTRACTS & GRANTS	4,250	3,596	5,000	5,000	5,000	-	5,000	-	-%
NON-CAPITALIZED ASSETS	216	382	250	500	500	-	500	250	100%
Total	347,567	417,728	500,440	55,202	531,316	19,717	551,033	50,593	10%
Net Cost	\$ 345,484	\$ 415,554	\$ 498,440	\$ 53,202	\$ 529,316	\$ 19,717	\$ 549,033	\$ 50,593	10%

Expansion & Other Notes

Fund three two-grade reclassification to support Veterans Services located at 455 McKinney Parkway, Lillington: Provide funding to reclassify three Veterans Services Specialist positions (grade 19) to Veteran Services Officer positions (grade 21). These positions are accredited Department of Veterans Affairs Officers that currently perform the duties of Veterans Services Officers and should be titled and compensated accordingly,

based on both the Department of Veterans Affairs and North Carolina job descriptions. The experienced staff hold accreditations beyond the state and VA, including national associations, enabling comprehensive representation through the Board of Veterans Appeals.

Net Cost: \$19,717.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	11,816,103	12,466,436	13,491,139	13,073,662	13,073,662	75,636	13,149,298	(341,841)	(3%)
SERVICE CHARGES	600	1,777	700	700	700	-	700	-	-%
MISCELLANEOUS INCOME	51,309	80,172	95,100	105,100	105,100	-	105,100	10,000	11%
INTERFUND / BUDGETARY	-	-	85,145	-	-	-	-	(85,145)	(100%)
Total	11,868,012	12,548,385	13,672,084	13,179,462	13,179,462	75,636	13,255,098	(416,986)	(3%)
Expenses									
SALARIES & BENEFITS	14,045,901	15,940,014	18,533,585	346,435	19,425,063	138,072	19,563,135	1,029,550	6%
PROFESSIONAL SERVICES	49,050	62,475	70,250	60,250	60,250	5,500	65,750	(4,500)	(6%)
SUPPLIES & MATERIALS	79,757	76,007	91,868	94,100	94,100	392	94,492	2,624	3%
CURRENT SERVICES	254,830	336,581	402,325	481,098	397,065	5,952	403,017	692	0%
FIXED CHARGES	565,343	677,678	1,177,515	1,339,388	1,338,653	1,622	1,340,275	162,760	14%
NON-CAPITALIZED ASSETS	80,330	76,654	209,870	41,500	40,500	4,873	45,373	(164,497)	(78%)
DSS PROGRAMS	3,882,751	4,377,412	6,288,238	6,901,712	5,367,293	-	5,367,293	(920,945)	(15%)
Total	18,957,962	21,546,821	26,773,651	9,264,483	26,722,924	156,411	26,879,335	105,684	0%
Net Cost	\$ 7,089,950	\$ 8,998,436	\$ 13,101,567	\$ (3,914,979)	\$ 13,543,462	\$ 80,775	\$ 13,624,237	\$ 522,670	4%

Expansion & Other Notes

Total Social Services Budget: The FY 2026 Recommended Budget makes some changes in allocating costs between the divisions of DSS, especially in personnel costs. As a result, some divisions show an increase in cost, while others show a decrease. A total budget is shown to give perspective on the total difference in funding for Social Services.

Social Services – Administration

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	9,994,391	10,518,878	10,937,078	11,044,822	11,044,822	75,636	11,120,458	183,380	2%
SERVICE CHARGES	600	977	700	700	700	-	700	-	-%
MISCELLANEOUS INCOME	(14,964)	(19,186)	-	-	-	-	-	-	-%
INTERFUND / BUDGETARY	-	-	85,145	-	-	-	-	(85,145)	(100%)
Total	9,980,027	10,500,669	11,022,923	11,045,522	11,045,522	75,636	11,121,158	98,235	1%
Expenses									
SALARIES & BENEFITS	1,417,466	1,663,654	1,836,210	118,430	1,977,882	-	1,977,882	141,672	8%
PROFESSIONAL SERVICES	32,970	23,300	20,000	20,000	20,000	-	20,000	-	-%
SUPPLIES & MATERIALS	63,319	71,796	86,018	83,600	83,600	392	83,992	(2,026)	(2%)
CURRENT SERVICES	177,772	270,993	273,057	300,530	254,530	5,952	260,482	(12,575)	(5%)
FIXED CHARGES	462,794	519,932	1,004,727	1,042,642	1,041,822	1,622	1,043,444	38,717	4%
NON-CAPITALIZED ASSETS	16,965	70,031	196,332	29,000	28,000	4,873	32,873	(163,459)	(83%)
DSS PROGRAMS	73,838	174,896	267,742	240,500	215,500	-	215,500	(52,242)	(20%)
Total	2,245,124	2,794,602	3,684,086	1,834,702	3,621,334	12,839	3,634,173	(49,913)	(1%)
Net Cost	\$ (7,734,903)	\$ (7,706,067)	\$ (7,338,837)	\$ (9,210,820)	\$ (7,424,188)	\$ (62,797)	\$ (7,486,985)	\$ (148,148)	2%

Expansion & Other Notes

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

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

Social Services – Adoptions

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	109,076	14,936	19,537	5,000	5,000	-	5,000	(14,537)	(74%)
Total	109,076	14,936	19,537	5,000	5,000	-	5,000	(14,537)	(74%)
Expenses									
SALARIES & BENEFITS	163,546	199,985	207,853	24,777	242,047	-	242,047	34,194	16%
SUPPLIES & MATERIALS	-	-	1,250	-	-	-	-	(1,250)	(100%)
CURRENT SERVICES	-	-	6,749	-	-	-	-	(6,749)	(100%)
NON-CAPITALIZED ASSETS	-	-	4,538	-	-	-	-	(4,538)	(100%)
DSS PROGRAMS	179,257	233,691	395,988	434,688	290,000	-	290,000	(105,988)	(27%)
Total	342,803	433,676	616,378	459,465	532,047	-	532,047	(84,331)	(14%)
Net Cost	\$ 233,727	\$ 418,740	\$ 596,841	\$ 454,465	\$ 527,047	\$ -	\$ 527,047	\$ (69,794)	(12%)

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,607,000	1,841,299	2,235,703	32,229	2,299,865	-	2,299,865	64,162	3%
CURRENT SERVICES	-	-	1,935	300	300	-	300	(1,635)	(85%)
DSS PROGRAMS	476,214	549,515	1,021,222	1,021,222	705,000	-	705,000	(316,222)	(31%)
Total	2,083,214	2,390,814	3,258,860	1,053,751	3,005,165	-	3,005,165	(253,695)	(8%)
Net Cost	\$ 2,083,214	\$ 2,390,814	\$ 3,258,860	\$ 1,053,751	\$ 3,005,165	\$ -	\$ 3,005,165	\$ (253,695)	(8%)

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	18,204	13,386	20,000	15,000	15,000	-	15,000	(5,000)	(25%)
MISCELLANEOUS INCOME	1,803	2,191	-	-	-	-	-	-	-%
Total	20,007	15,577	20,000	15,000	15,000	-	15,000	(5,000)	(25%)
Expenses									
SALARIES & BENEFITS	1,037,795	1,108,786	1,199,085	-	1,225,420	18,046	1,243,466	44,381	4%
CURRENT SERVICES	-	-	2,096	1,400	1,400	-	1,400	(696)	(33%)
FIXED CHARGES	-	-	-	122,938	122,938	-	122,938	122,938	-%
DSS PROGRAMS	71,118	108,693	138,610	19,452	12,626	-	12,626	(125,984)	(91%)
Total	1,108,913	1,217,479	1,339,791	143,790	1,362,384	18,046	1,380,430	40,639	3%
Net Cost	\$ 1,088,906	\$ 1,201,902	\$ 1,319,791	\$ 128,790	\$ 1,347,384	\$ 18,046	\$ 1,365,430	\$ 45,639	3%

Expansion & Other Notes

Fund two four-grade reclassification to support the Department of Social Services - Adult Service Division located at 311 W Cornelius Harnett Boulevard, Lillington: Provide funding to reclassify two Community Social Services Assistant positions (grade 10) to Community Social Services Technician positions (grade 14). Adult Services is serving more clients with complex mental, physical, and intellectual disabilities. The current Community Social Service Assistants (CSSAs), who already perform duties similar to Community Social Services Techs (CSSTs) – including job/housing

placement, budgeting, and community skills for clients with mental illness, substance abuse, and cognitive challenges – are experiencing high turnover due to the agency's lowest entry-level salary. Reclassifying the CSSA positions to CSST will improve retention by more accurately reflecting their current, complex work and providing better compensation.

Net Cost: \$9,023.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	456,671	474,730	511,098	-	461,868	-	461,868	(49,230)	(10%)
Total	456,671	474,730	511,098	-	461,868	-	461,868	(49,230)	(10%)
Net Cost	\$ 456,671	\$ 474,730	\$ 511,098	\$ -	\$ 461,868	\$ -	\$ 461,868	\$ (49,230)	(10%)

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	2,080,071	2,293,338	2,563,907	-	2,712,485	62,480	2,774,965	211,058	8%
PROFESSIONAL SERVICES	-	-	-	-	-	5,500	5,500	5,500	-%
CURRENT SERVICES	9,023	28,067	17,725	34,318	4,645	-	4,645	(13,080)	(74%)
Total	2,089,094	2,321,405	2,581,632	34,318	2,717,130	67,980	2,785,110	203,478	8%
Net Cost	\$ 2,089,094	\$ 2,321,405	\$ 2,581,632	\$ 34,318	\$ 2,717,130	\$ 67,980	\$ 2,785,110	\$ 203,478	8%

Expansion & Other Notes

Fund operating costs for supplies at Department of Social Services - Child Protective Services (CPS) located at 311 W Cornelius Harnett Boulevard, Lillington: Allocate funds for operational costs to contract with Carolina QuickCare for drug testing. The current scheduled drug testing for CPS, often needed in abuse/neglect cases involving substance abuse, is restrictive. To ensure more thorough assessments, DSS requests to contract with Carolina QuickCare. Their 7-day/week, evening availability allows for flexible and random testing, better accommodating families' schedules and improving service delivery.

Net cost: \$5,500.

Fund a full-time employee and operating costs to support Department of Social Services - Child Protective Services (CPS) located at 311 W Cornelius Harnett Boulevard, Lillington: Provide funding for one full-time Social Worker I A&T (Extended Hours) position (grade 26) and operating expenses, such as a computer and office supplies. The new position would help to address high overtime (134 hours/month) and improve retention in the 24/7 mandated CPS unit (892 reports, 420 out-of-county requests in 2024). Implementing an alternating 7-on/7-off schedule for this position would eliminate standby, remove weekend on-call for standard staff, boost

morale, reduce overall overtime, enhance recruitment appeal, and improve after-hours coverage. This position is requested to be hired on 9/1/25. The operating expenses are funded under the DSS-Administration division.

Net Cost: \$31,240.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	162,498	182,439	158,000	185,000	185,000	-	185,000	27,000	17%
MISCELLANEOUS INCOME	39,985	44,260	45,100	45,100	45,100	-	45,100	-	-%
Total	202,483	226,699	203,100	230,100	230,100	-	230,100	27,000	13%
Expenses									
SALARIES & BENEFITS	1,297,122	1,358,836	1,525,555	36,876	1,577,786	-	1,577,786	52,231	3%
SUPPLIES & MATERIALS	13,896	-	-	500	500	-	500	500	-%
CURRENT SERVICES	29,132	20,866	78,500	111,000	111,000	-	111,000	32,500	41%
FIXED CHARGES	102,549	157,746	172,788	173,808	173,893	-	173,893	1,105	1%
NON-CAPITALIZED ASSETS	17,545	6,623	9,000	12,500	12,500	-	12,500	3,500	39%
DSS PROGRAMS	25,935	42,329	63,200	81,500	81,200	-	81,200	18,000	28%
Total	1,486,179	1,586,400	1,849,043	416,184	1,956,879	-	1,956,879	107,836	6%
Net Cost	\$ 1,283,696	\$ 1,359,701	\$ 1,645,943	\$ 186,084	\$ 1,726,779	\$ -	\$ 1,726,779	\$ 80,836	5%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	99,990	151,896	220,450	67,401	259,380	-	259,380	38,930	18%
CURRENT SERVICES	11,001	-	-	-	-	-	-	-	-%
DSS PROGRAMS	749,575	132,880	180,831	1,181,505	145,122	-	145,122	(35,709)	(20%)
Total	860,566	284,776	401,281	1,248,906	404,502	-	404,502	3,221	1%
Net Cost	\$ 860,566	\$ 284,776	\$ 401,281	\$ 1,248,906	\$ 404,502	\$ -	\$ 404,502	\$ 3,221	1%

Social Services – Family & Children’s Medicaid

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,688,981	1,931,152	2,777,354	-	2,857,210	-	2,857,210	79,856	3%
CURRENT SERVICES	-	-	2,890	400	400	-	400	(2,490)	(86%)
Total	1,688,981	1,931,152	2,780,244	400	2,857,610	-	2,857,610	77,366	3%
Net Cost	\$ 1,688,981	\$ 1,931,152	\$ 2,780,244	\$ 400	\$ 2,857,610	\$ -	\$ 2,857,610	\$ 77,366	3%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
MISCELLANEOUS INCOME	3,030	26,890	25,000	35,000	35,000	-	35,000	10,000	40%
Total	3,030	26,890	25,000	35,000	35,000	-	35,000	10,000	40%
Expenses									
SALARIES & BENEFITS	1,688,160	1,904,944	2,159,662	-	2,379,739	-	2,379,739	220,077	10%
CURRENT SERVICES	23,302	11,575	4,335	1,830	1,830	-	1,830	(2,505)	(58%)
NON-CAPITALIZED ASSETS	45,820	-	-	-	-	-	-	-	-%
DSS PROGRAMS	33,320	26,726	42,000	40,000	40,000	-	40,000	(2,000)	(5%)
Total	1,790,602	1,943,245	2,205,997	41,830	2,421,569	-	2,421,569	215,572	10%
Net Cost	\$ 1,787,572	\$ 1,916,355	\$ 2,180,997	\$ 6,830	\$ 2,386,569	\$ -	\$ 2,386,569	\$ 205,572	9%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	1,495,683	1,713,181	2,331,524	1,798,840	1,798,840	-	1,798,840	(532,684)	(23%)
SERVICE CHARGES	-	800	-	-	-	-	-	-	-%
Total	1,495,683	1,713,981	2,331,524	1,798,840	1,798,840	-	1,798,840	(532,684)	(23%)
Expenses									
SALARIES & BENEFITS	1,625,270	2,031,626	2,246,510	-	2,353,848	57,546	2,411,394	164,884	7%
PROFESSIONAL SERVICES	16,080	39,175	50,250	40,250	40,250	-	40,250	(10,000)	(20%)
SUPPLIES & MATERIALS	2,542	4,211	4,600	10,000	10,000	-	10,000	5,400	117%
CURRENT SERVICES	4,600	5,080	11,888	31,120	22,760	-	22,760	10,872	91%
DSS PROGRAMS	2,231,813	3,079,083	4,106,645	3,810,845	3,810,845	-	3,810,845	(295,800)	(7%)
Total	3,880,305	5,159,175	6,419,893	3,892,215	6,237,703	57,546	6,295,249	(124,644)	(2%)
Net Cost	\$ 2,384,622	\$ 3,445,194	\$ 4,088,369	\$ 2,093,375	\$ 4,438,863	\$ 57,546	\$ 4,496,409	\$ 408,040	10%

Expansion & Other Notes

Fund a full-time employee and operating costs to support Department of Social Services - Child Protective Services (CPS) located at 311 W Cornelius Harnett Boulevard, Lillington: Provide funding for one full-time Social Worker III position (grade 25) and operating expenses, such as a computer, training and office supplies. The new position would help to address increased caseloads (228 children average in 2024), complex cases, and numerous requirements. The current 13 Permanency Planning social workers exceed the state-mandated 15:1 child-to-worker ratio.

Furthermore, the 64 children aged 13+ and out-of-county placements require more intensive and time-consuming services. Adequate staffing is crucial for providing quality services, meeting state standards, and facilitating timely permanency for children and families. This position is requested to begin 9/1/25. The operating expenses are funded under the DSS-Administration division.

Net Cost: \$33,484.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
MISCELLANEOUS INCOME	21,455	26,017	25,000	25,000	25,000	-	25,000	-	-%
Total	21,455	26,017	25,000	25,000	25,000	-	25,000	-	-%
Expenses									
SALARIES & BENEFITS	381,048	419,666	445,586	66,722	459,793	-	459,793	14,207	3%
CURRENT SERVICES	-	-	3,150	200	200	-	200	(2,950)	(94%)
Total	381,048	419,666	448,736	66,922	459,993	-	459,993	11,257	3%
Net Cost	\$ 359,593	\$ 393,649	\$ 423,736	\$ 41,922	\$ 434,993	\$ -	\$ 434,993	\$ 11,257	3%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	36,251	23,616	25,000	25,000	25,000	-	25,000	-	-%
Total	36,251	23,616	25,000	25,000	25,000	-	25,000	-	-%
Expenses									
SALARIES & BENEFITS	187,273	191,481	215,744	-	170,575	-	170,575	(45,169)	(21%)
DSS PROGRAMS	36,485	25,089	45,000	45,000	40,000	-	40,000	(5,000)	(11%)
Total	223,758	216,570	260,744	45,000	210,575	-	210,575	(50,169)	(19%)
Net Cost	\$ 187,507	\$ 192,954	\$ 235,744	\$ 20,000	\$ 185,575	\$ -	\$ 185,575	\$ (50,169)	(21%)

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	315,508	368,621	388,868	-	447,165	-	447,165	58,297	15%
DSS PROGRAMS	5,196	4,510	27,000	27,000	27,000	-	27,000	-	-%
Total	320,704	373,131	415,868	27,000	474,165	-	474,165	58,297	14%
Net Cost	\$ 320,704	\$ 373,131	\$ 415,868	\$ 27,000	\$ 474,165	\$ -	\$ 474,165	\$ 58,297	14%



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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
INTERFUND / BUDGETARY	-	-	6,435,021	-	1,600,000	-	1,600,000	(4,835,021)	(75%)
Total	-	-	6,435,021	-	1,600,000	-	1,600,000	(4,835,021)	(75%)
Net Cost	\$ -	\$ -	\$ 6,435,021	\$ -	\$ 1,600,000	\$ -	\$ 1,600,000	\$ (4,835,021)	(75%)

Expansion & Other Notes

Difference between FY 2025 and FY 2026: The FY 2025 Original Budget amount for contingency was \$6,851,572. 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 2026 recommended amount was compared with the original budget, the variance would be \$5,251,572 and the percent decrease would be 77%.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
INTERFUND / BUDGETARY	27,336,394	18,017,337	11,039,700	-	11,224,700	-	11,224,700	185,000	2%
Total	27,336,394	18,017,337	11,039,700	-	11,224,700	-	11,224,700	185,000	2%
Net Cost	\$ 27,336,394	\$ 18,017,337	\$ 11,039,700	\$ -	\$ 11,224,700	\$ -	\$ 11,224,700	\$ 185,000	2%

Expansion & Other Notes

Transfers include:

- > Debt Service Fund - \$11,000,000
- > Sheriff's Capital Reserve - \$224,700



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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	55,391	52,660	76,125	102,900	102,900	-	102,900	26,775	35%
Total	55,391	52,660	76,125	102,900	102,900	-	102,900	26,775	35%
Expenses									
SALARIES & BENEFITS	316,159	354,610	449,807	5,000	477,496	-	477,496	27,689	6%
SUPPLIES & MATERIALS	30,362	39,988	47,626	73,906	73,906	-	73,906	26,280	55%
CURRENT SERVICES	26,176	21,873	26,505	26,534	26,534	-	26,534	29	0%
FIXED CHARGES	23,188	24,488	59,612	63,276	63,277	-	63,277	3,665	6%
NON-CAPITALIZED ASSETS	2,420	-	-	-	-	-	-	-	-%
Total	398,305	440,959	583,550	168,716	641,213	-	641,213	57,663	10%
Net Cost	\$ 342,914	\$ 388,299	\$ 507,425	\$ 65,816	\$ 538,313	\$ -	\$ 538,313	\$ 30,888	6%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	25,883	24,719	27,136	26,247	15,000	-	15,000	(12,136)	(45%)
ENTERPRISE CHARGES	25	-	-	-	-	-	-	-	-%
MISCELLANEOUS INCOME	9,614	55,687	6,455	-	-	-	-	(6,455)	(100%)
Total	35,522	80,406	33,591	26,247	15,000	-	15,000	(18,591)	(55%)
Expenses									
SALARIES & BENEFITS	262,315	320,571	418,879	68,408	434,504	30,157	464,661	45,782	11%
PROFESSIONAL SERVICES	10,472	31,075	67,400	77,060	77,060	-	77,060	9,660	14%
SUPPLIES & MATERIALS	64,796	107,698	96,858	126,769	126,769	416	127,185	30,327	31%
CURRENT SERVICES	23,303	25,046	28,679	24,066	24,066	604	24,670	(4,009)	(14%)
FIXED CHARGES	3,088	4,009	15,507	21,369	21,669	-	21,669	6,162	40%
NON-CAPITALIZED ASSETS	3,014	-	-	-	-	-	-	-	-%
Total	366,988	488,399	627,323	317,672	684,068	31,177	715,245	87,922	14%
Net Cost	\$ 331,466	\$ 407,993	\$ 593,732	\$ 291,425	\$ 669,068	\$ 31,177	\$ 700,245	\$ 106,513	18%

Expansion & Other Notes

Fund a full-time employee and operating costs to support Animal Services located at 1100 McKay Place, Lillington: Provide funding to convert a part-time Animal Care Technician to a full-time Animal Care Technician position (grade 13) and operating expenses, such as uniforms and training. This position is crucial to manage a 22% surge in animal intake and growing community engagement. This will provide necessary support for kenneling, administration, and logistics, directly enabling: increased animal acceptance, streamlined paperwork, consistent transport for spay/neuter and Petco adoptions, facilitation of new adoption events, improved animal contact and reduced kennel stress, better public accessibility and communication, and enhanced social media outreach.

Net Cost: \$25,129.

Fund a two-grade reclassification to support Animal Services located at 1100 McKay Place, Lillington: Provide funding to reclassify Animal Care Technician (grade 13) to an Animal Shelter Supervisor (grade 15). The reclassification is needed to address a 22% annual increase in animal intake since FY 2022, which is projected to rise another 25% in FY 2026. This growth, along with three new staff without added supervision, requires a leadership role to provide guidance, coordinate tasks, ensure animal care protocols, improve communication, enhance training, and manage the expanding workload efficiently. The supervisor will also be crucial in developing and managing a growing volunteer program within the new facility to support animal well-being and reduce staff burden.

Net Cost: \$6,048.

Emergency Services - Emergency Management

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	255,977	441	-	-	-	-	-	-	-%
SERVICE CHARGES	107,683	136,538	115,919	115,919	125,000	-	125,000	9,081	8%
MISCELLANEOUS INCOME	50,000	-	-	-	-	-	-	-	-%
Total	413,660	136,979	115,919	115,919	125,000	-	125,000	9,081	8%
Expenses									
SALARIES & BENEFITS	872,001	1,058,779	1,247,524	144,794	1,324,450	74,448	1,398,898	151,374	12%
PROFESSIONAL SERVICES	620	1,760	2,907	4,370	4,370	-	4,370	1,463	50%
SUPPLIES & MATERIALS	54,740	71,257	71,398	63,350	63,350	3,250	66,600	(4,798)	(7%)
CURRENT SERVICES	68,726	77,087	112,847	97,746	97,746	2,505	100,251	(12,596)	(11%)
FIXED CHARGES	47,453	81,971	92,581	86,264	86,751	1,200	87,951	(4,630)	(5%)
CAPITAL OUTLAY	-	-	77,997	-	-	-	-	(77,997)	(100%)
NON-CAPITALIZED ASSETS	84,048	12,421	24,445	25,230	25,230	6,600	31,830	7,385	30%
Total	1,127,588	1,303,275	1,629,699	421,754	1,601,897	88,003	1,689,900	60,201	4%
Net Cost	\$ 713,928	\$ 1,166,296	\$ 1,513,780	\$ 305,835	\$ 1,476,897	\$ 88,003	\$ 1,564,900	\$ 51,120	3%

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 Emergency Management Specialist position (grade 24) and operating expenses, such as public safety supplies. This position is needed to support the growing community. With a 47% population increase since 2000 and anticipated continued growth, the demands on emergency preparedness, grant management, and operational efficiency have

outpaced current staffing levels. This new position will secure and manage vital grants, enhance emergency planning (including nuclear preparedness), expand public education, and provide critical EOC support, as recommended by a 2019 study highlighting understaffing. This position is requested to start on 9/1/2025.

Net Cost: \$88,003.

Emergency Services — Emergency Management Grants

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	259,487	218,276	242,502	50,000	50,000	-	50,000	(192,502)	(79%)
Total	259,487	218,276	242,502	50,000	50,000	-	50,000	(192,502)	(79%)
Expenses									
SUPPLIES & MATERIALS	55,403	90,471	108,292	40,000	40,000	-	40,000	(68,292)	(63%)
CURRENT SERVICES	-	9,500	20,000	10,000	10,000	-	10,000	(10,000)	(50%)
CAPITAL OUTLAY	195,097	172,683	56,892	-	-	-	-	(56,892)	(100%)
NON-CAPITALIZED ASSETS	-	-	57,318	-	-	-	-	(57,318)	(100%)
Total	250,500	272,654	242,502	50,000	50,000	-	50,000	(192,502)	(79%)
Net Cost	\$ (8,987)	\$ 54,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	1,188,682	344,643	702,869	300,000	250,000	-	250,000	(452,869)	(64%)
SERVICE CHARGES	7,510,558	7,337,629	6,393,400	7,204,950	7,204,950	-	7,204,950	811,550	13%
MISCELLANEOUS INCOME	4,786	224	6,000	-	-	-	-	(6,000)	(100%)
Total	8,704,026	7,682,496	7,102,269	7,504,950	7,454,950	-	7,454,950	352,681	5%
Expenses									
SALARIES & BENEFITS	7,908,929	9,557,698	10,512,244	1,945,600	10,995,673	-	10,995,673	483,429	5%
PROFESSIONAL SERVICES	3,579	2,650	5,000	5,000	5,000	-	5,000	-	-%
SUPPLIES & MATERIALS	502,619	599,889	616,773	667,600	679,833	-	679,833	63,060	10%
CURRENT SERVICES	204,591	232,290	270,909	298,835	273,851	-	273,851	2,942	1%
FIXED CHARGES	738,977	503,835	1,284,611	1,340,278	1,343,966	98,000	1,441,966	157,355	12%
NON-CAPITALIZED ASSETS	10,445	5,289	3,976	19,770	4,900	-	4,900	924	23%
HEALTH	230,377	240,568	-	240,000	-	-	-	-	-%
Total	9,599,517	11,142,219	12,693,513	4,517,083	13,303,223	98,000	13,401,223	707,710	6%
Net Cost	\$ 895,491	\$ 3,459,723	\$ 5,591,244	\$ (2,987,867)	\$ 5,848,273	\$ 98,000	\$ 5,946,273	\$ 355,029	6%

Expansion & Other Notes

Fund operating costs to support Emergency Medical Services - County Morgue located at 1005 Edwards Brothers Drive, Lillington: Provide funding to outsource daily morgue operations, encompassing transport, intake, documentation, medical examiner/funeral home coordination, and cleaning. The contractor would handle all decedent documentation and chain of custody and be eligible for state transport reimbursement.

Net Cost: \$98,000.

Emergency Services — Medical Examiner

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
FIXED CHARGES	82,400	67,546	100,000	150,000	150,000	-	150,000	50,000	50%
Total	82,400	67,546	100,000	150,000	150,000	-	150,000	50,000	50%
Net Cost	\$ 82,400	\$ 67,546	\$ 100,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ 50,000	50%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	1,583,178	-	-	-	-	-	-	-	-%
Total	1,583,178	-	-	-	-	-	-	-	-%
Expenses									
FIXED CHARGES	5,792,107	4,592,169	5,372,140	6,590,139	5,372,140	537,217	5,909,357	537,217	10%
Total	5,792,107	4,592,169	5,372,140	6,590,139	5,372,140	537,217	5,909,357	537,217	10%
Net Cost	\$ 4,208,929	\$ 4,592,169	\$ 5,372,140	\$ 6,590,139	\$ 5,372,140	\$ 537,217	\$ 5,909,357	\$ 537,217	10%

Expansion & Other Notes

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

Net Cost: \$537,217.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	138,881	193,118	376,880	38,000	33,000	-	33,000	(343,880)	(91%)
SERVICE CHARGES	2,583,804	3,084,095	2,644,541	1,400,000	2,713,303	-	2,713,303	68,762	3%
MISCELLANEOUS INCOME	422,674	269,862	251,988	159,500	266,393	-	266,393	14,405	6%
Total	3,145,359	3,547,075	3,273,409	1,597,500	3,012,696	-	3,012,696	(260,713)	(8%)
Expenses									
SALARIES & BENEFITS	17,290,278	20,504,289	22,214,566	898,986	23,364,667	396,949	23,761,616	1,547,050	7%
PROFESSIONAL SERVICES	68,427	92,297	92,375	84,100	84,100	-	84,100	(8,275)	(9%)
SUPPLIES & MATERIALS	1,191,314	1,046,035	1,220,033	1,252,015	1,251,715	-	1,251,715	31,682	3%
CURRENT SERVICES	1,260,004	1,233,567	1,668,366	1,727,888	1,640,030	-	1,640,030	(28,336)	(2%)
FIXED CHARGES	2,464,478	2,922,196	4,449,857	4,794,531	4,425,491	1,440	4,426,931	(22,926)	(1%)
CAPITAL OUTLAY	60,533	84,135	-	35,000	35,000	-	35,000	35,000	-%
NON-CAPITALIZED ASSETS	190,542	209,270	329,555	264,712	244,762	3,600	248,362	(81,193)	(25%)
Total	22,525,576	26,091,789	29,974,752	9,057,232	31,045,765	401,989	31,447,754	1,473,002	5%
Net Cost	\$ 19,380,217	\$ 22,544,714	\$ 26,701,343	\$ 7,459,732	\$ 28,033,069	\$ 401,989	\$ 28,435,058	\$ 1,733,715	6%

Sheriff's Office

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	118,443	72,366	36,060	13,000	18,000	-	18,000	(18,060)	(50%)
SERVICE CHARGES	381,265	356,384	326,025	350,000	351,025	-	351,025	25,000	8%
MISCELLANEOUS INCOME	14,008	24,919	-	10,000	10,000	-	10,000	10,000	-%
Total	513,716	453,669	362,085	373,000	379,025	-	379,025	16,940	5%
Expenses									
SALARIES & BENEFITS	11,358,717	13,417,159	14,747,426	359,374	15,296,250	212,365	15,508,615	761,189	5%
PROFESSIONAL SERVICES	64,827	88,197	74,775	72,500	72,500	-	72,500	(2,275)	(3%)
SUPPLIES & MATERIALS	1,042,655	903,820	1,008,797	1,067,315	1,067,315	-	1,067,315	58,518	6%
CURRENT SERVICES	586,609	645,321	807,819	887,085	826,467	-	826,467	18,648	2%
FIXED CHARGES	337,229	394,505	1,316,296	1,643,153	1,644,113	1,440	1,645,553	329,257	25%
NON-CAPITALIZED ASSETS	115,180	200,055	199,141	190,012	170,062	3,600	173,662	(25,479)	(13%)
Total	13,505,217	15,649,057	18,154,254	4,219,439	19,076,707	217,405	19,294,112	1,139,858	6%
Net Cost	\$ 12,991,501	\$ 15,195,388	\$ 17,792,169	\$ 3,846,439	\$ 18,697,682	\$ 217,405	\$ 18,915,087	\$ 1,122,918	6%

Expansion & Other Notes

Fund one full-time position to support the Sheriff's Office located at 175 Bain Street, Lillington: Provide funding for a full-time Assistant Accreditation Manager (grade 22) and operating expenses such as a computer and office furniture. The Accreditation Manager's focus on numerous other projects hinders effective data and proof collection for accreditation. This new position will support the accreditation process, requiring annual training and commitment to the Sheriff's Office's Accreditation Division.

Net Cost: \$77,835.

Fund one full-time position to support the Sheriff's Office located at 175 Bain Street, Lillington: Provide funding for a full-time Body Worn Camera Assistant (grade 20) and operating expenses such as a computer and office furniture. The agency's deployment of 45 in-car cameras and 70 body-worn cameras (BWCs), alongside three video interview rooms,

has significantly increased digital evidence requiring continuous retention monitoring for legal compliance. Managing this evidence and the camera systems necessitates equipment troubleshooting, account/permission management, and vendor coordination. To effectively manage the BWC program according to policy, law, and CALEA standards, another full-time position is needed to handle second-tier and quality assurance reviews, redactions, legal coordination for video disclosure, inter-agency sharing, and staff training.

Net Cost: \$74,646.

Fund two reclassifications to support the Sheriff's Office - Narcotics Division located at 175 Bain Street, Lillington: Provide funding to reclassify Deputy Sheriff - Lieutenant (grade 114) to Deputy Sheriff - Captain (grade 117) and Deputy Sheriff - Sergeant (grade 112) to Deputy Sheriff - Lieutenant

(grade 114) in the Narcotics Division. The current Lieutenant supervises 10 unit members (including two Sergeants overseeing local, federal task force, and complex drug investigations), a specialty enforcement unit (1 Sergeant, 2-3 Deputies), the part-time Special Response Team, and manages the Harnett County Dive Team. To better distribute the growing supervisory workload, the Sheriff proposes reclassifying the Narcotics Division Sergeant to Lieutenant and the Narcotics Lieutenant to Captain. This realignment will provide the necessary rank and compensation for supervisors to effectively redistribute responsibilities, aligning the division's oversight structure with others in the agency.

Net Cost: \$38,542.

Fund two reclassifications to support the Sheriff's Office located at 175 Bain Street, Lillington: Provide funding to reclassify Administrative Support Specialist III (grade 16) to Administrative Assistant (grade 19) and Administrative Support Specialist II (grade 14) to Administrative Support Specialist III (grade 16). Due to the retirement of the Administration & Budget Officer in 2020, this Administrative Support Specialist III position

absorbed pre-hire processing and Basic Law Enforcement Training cadet coordination duties, in addition to existing patrol support. These expanded responsibilities align this role with the duties of a current Administrative Assistant within the department. Both the Administrative Support Specialist II and Administrative Support Specialist III roles in Records Management currently perform the same tasks and carry equal workloads. This reclassification will ensure equitable compensation, aligning this position with the other administrative role that was appropriately classified in 2021.

Net Cost: \$15,869.

Fund a two-grade reclassification to support the Sheriff's Office - Digital Forensic Unit located at 175 Bain Street, Lillington: Provide funding to reclassify Deputy Sheriff Detective position (grade 110) to Computer Forensic Analyst (grade 112). This change aligns with the specialized work, training, and certifications required for the role, which exceed those of a regular detective.

Net Cost: \$10,513.

Sheriff's Office — Campbell Deputies

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	543,154	592,414	691,536	-	721,078	-	721,078	29,542	4%
MISCELLANEOUS INCOME	8,833	-	-	-	-	-	-	-	-%
Total	551,987	592,414	691,536	-	721,078	-	721,078	29,542	4%
Expenses									
SALARIES & BENEFITS	550,432	591,167	643,023	38,812	667,176	-	667,176	24,153	4%
SUPPLIES & MATERIALS	21,042	19,204	27,800	27,800	27,800	-	27,800	-	-%
CURRENT SERVICES	3,914	13,785	14,050	17,688	17,688	-	17,688	3,638	26%
FIXED CHARGES	-	-	6,663	8,414	8,414	-	8,414	1,751	26%
Total	575,388	624,156	691,536	92,714	721,078	-	721,078	29,542	4%
Net Cost	\$ 23,401	\$ 31,742	\$ -	\$ 92,714	\$ -	\$ -	\$ -	\$ -	-%

Sheriff's Office — Child Support Enforcement

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
MISCELLANEOUS INCOME	90,053	94,795	107,988	5,500	112,393	-	112,393	4,405	4%
Total	90,053	94,795	107,988	5,500	112,393	-	112,393	4,405	4%
Expenses									
SALARIES & BENEFITS	91,282	100,724	102,988	-	107,279	-	107,279	4,291	4%
SUPPLIES & MATERIALS	3,093	3,203	3,500	4,000	4,000	-	4,000	500	14%
CURRENT SERVICES	1,873	662	1,500	1,500	1,500	-	1,500	-	-%
Total	96,248	104,589	107,988	5,500	112,779	-	112,779	4,791	4%
Net Cost	\$ 6,195	\$ 9,794	\$ -	\$ -	\$ 386	\$ -	\$ 386	\$ 386	-%

Sheriff's Office — Emergency Communications

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,839,250	2,371,217	2,613,928	236,000	2,670,796	-	2,670,796	56,868	2%
PROFESSIONAL SERVICES	-	-	1,000	1,000	1,000	-	1,000	-	-%
SUPPLIES & MATERIALS	3,759	3,375	6,000	8,000	7,000	-	7,000	1,000	17%
CURRENT SERVICES	26,412	56,016	83,753	85,604	85,604	-	85,604	1,851	2%
FIXED CHARGES	90,819	157,295	232,561	250,374	250,374	-	250,374	17,813	8%
CAPITAL OUTLAY	-	-	-	19,000	-	-	-	-	-%
NON-CAPITALIZED ASSETS	-	3,570	15,970	15,000	15,000	-	15,000	(970)	(6%)
Total	1,960,240	2,591,473	2,953,212	614,978	3,029,774	-	3,029,774	76,562	3%
Net Cost	\$ 1,960,240	\$ 2,591,473	\$ 2,953,212	\$ 614,978	\$ 3,029,774	\$ -	\$ 3,029,774	\$ 76,562	3%

Sheriff's Office — Detention Center (Jail)

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	20,438	120,752	340,820	25,000	15,000	-	15,000	(325,820)	(96%)
SERVICE CHARGES	432,986	498,010	326,980	341,200	341,200	-	341,200	14,220	4%
MISCELLANEOUS INCOME	309,780	150,148	144,000	144,000	144,000	-	144,000	-	-%
Total	763,204	768,910	811,800	510,200	500,200	-	500,200	(311,600)	(38%)
Expenses									
SALARIES & BENEFITS	4,031,096	4,685,481	4,828,687	358,800	5,091,665	184,584	5,276,249	447,562	9%
PROFESSIONAL SERVICES	3,600	4,100	17,600	11,600	11,600	-	11,600	(6,000)	(34%)
SUPPLIES & MATERIALS	124,524	119,808	179,936	152,900	152,600	-	152,600	(27,336)	(15%)
CURRENT SERVICES	665,745	565,590	834,882	821,615	794,375	-	794,375	(40,507)	(5%)
FIXED CHARGES	1,807,580	2,187,691	2,571,650	2,576,164	2,206,164	-	2,206,164	(365,486)	(14%)
CAPITAL OUTLAY	60,533	84,135	-	35,000	35,000	-	35,000	35,000	-%
NON-CAPITALIZED ASSETS	75,362	9,215	130,414	74,700	74,700	-	74,700	(55,714)	(43%)
Total	6,768,440	7,656,020	8,563,169	4,030,779	8,366,104	184,584	8,550,688	(12,481)	(0%)
Net Cost	\$ 6,005,236	\$ 6,887,110	\$ 7,751,369	\$ 3,520,579	\$ 7,865,904	\$ 184,584	\$ 8,050,488	\$ 299,119	4%

Expansion & Other Notes

Fund one full-time position to support the Sheriff's Office - Detention Center located at 175 Bain Street, Lillington: Provide funding for a full-time Detention Lieutenant - Training Coordinator (grade 111). This new position will be responsible for establishing a field training program for new jailers, managing their progress, updating the program manual, scheduling remedial training, and ensuring completion of all state-mandated annual in-service training.

Net Cost: \$102,733.

Fund one full-time position to support the Sheriff's Office - Detention Center located at 175 Bain Street, Lillington: Provide funding for a full-time Detention Sergeant - Recruitment (grade 107). This new position will focus on outreach efforts such as college, military, and community job fairs. The officer will be required to be proficient in the application process and North Carolina Sheriff's Training and Standards Division requirements.

Net Cost: \$81,851.

Sheriff's Office — School Resource Officers

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	1,226,399	1,637,287	1,300,000	708,800	1,300,000	-	1,300,000	-	-%
Total	1,226,399	1,637,287	1,300,000	708,800	1,300,000	-	1,300,000	-	-%
Expenses									
SALARIES & BENEFITS	1,258,751	1,709,758	1,892,442	142,000	2,202,297	-	2,202,297	309,855	16%
CURRENT SERVICES	1,863	8,209	10,115	-	-	-	-	(10,115)	(100%)
FIXED CHARGES	319,669	340,000	555,248	566,800	566,800	-	566,800	11,552	2%
Total	1,580,283	2,057,967	2,457,805	708,800	2,769,097	-	2,769,097	311,292	13%
Net Cost	\$ 353,884	\$ 420,680	\$ 1,157,805	\$ -	\$ 1,469,097	\$ -	\$ 1,469,097	\$ 311,292	27%





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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	387,407	384,240	1,403,835	538,264	538,264	259,342	797,606	(606,229)	(43%)
MISCELLANEOUS INCOME	-	-	17,760	30,315	-	-	-	(17,760)	(100%)
Total	387,407	384,240	1,421,595	568,579	538,264	259,342	797,606	(623,989)	(44%)
Expenses									
SALARIES & BENEFITS	198,648	264,472	283,150	1,011	298,555	-	298,555	15,405	5%
PROFESSIONAL SERVICES	1,323	1,347	2,000	2,000	2,000	-	2,000	-	-%
SUPPLIES & MATERIALS	5,616	13,250	6,415	7,550	7,550	-	7,550	1,135	18%
CURRENT SERVICES	29,362	27,692	35,763	38,139	38,139	-	38,139	2,376	7%
FIXED CHARGES	85,210	81,279	72,984	48,179	48,179	-	48,179	(24,805)	(34%)
NON-CAPITALIZED ASSETS	134,044	57,277	1,161,758	220,000	220,000	288,158	508,158	(653,600)	(56%)
TRANSPORTATION	-	-	5,000	-	-	-	-	(5,000)	(100%)
Total	454,203	445,317	1,567,070	316,879	614,423	288,158	902,581	(664,489)	(42%)
Net Cost	\$ 66,796	\$ 61,077	\$ 145,475	\$ (251,700)	\$ 76,159	\$ 28,816	\$ 104,975	\$ (40,500)	(28%)

Expansion & Other Notes

Fund a 10% grant match to replace three transit vehicles at 250 Alexander Drive, Lillington: Provide funding to match CTPCP Grant to replace three transit vehicles. North Carolina Department of Transportation's best practices indicate Light Transit Vehicles (LTV) whose accumulated mileage is at 145,000 have reached the end of their lifecycle and are generally scheduled for replacement. Based on current mileage for van numbers 7955, 7956, and 7957, they will exceed North Carolina Department of Transportation's recommended lifecycle. Procurement includes the cost of the vehicles, required camera system installations, and radio system installations.

Net Cost: \$28,500.

Fund a 10% grant match to purchase and install a camera system at 250 Alexander Drive, Lillington: Provide funding to match CTPCP Grant for a new surveillance camera system. This is a one-time \$3,158 NCDOT capital purchase for a building security/surveillance camera system. This will enhance security, help prevent theft and vehicle damage, and improve staff safety.

Net Cost: \$316.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	1,100,104	1,042,302	1,044,118	1,275,347	1,275,347	-	1,275,347	231,229	22%
SERVICE CHARGES	10,358	15,955	10,000	16,079	16,079	-	16,079	6,079	61%
MISCELLANEOUS INCOME	3,104	460	-	-	-	-	-	-	-%
Total	1,113,566	1,058,717	1,054,118	1,291,426	1,291,426	-	1,291,426	237,308	23%
Expenses									
SALARIES & BENEFITS	825,130	1,007,111	1,343,072	379,762	1,423,479	24,757	1,448,236	105,164	8%
PROFESSIONAL SERVICES	1,515	1,792	3,000	3,000	3,000	-	3,000	-	-%
SUPPLIES & MATERIALS	138,822	144,202	162,052	162,850	160,850	-	160,850	(1,202)	(1%)
CURRENT SERVICES	46,593	125,532	200,471	191,722	191,722	8,568	200,290	(181)	(0%)
FIXED CHARGES	23,523	38,815	135,858	183,331	183,331	-	183,331	47,473	35%
NON-CAPITALIZED ASSETS	4,785	2,671	38,015	-	-	-	-	(38,015)	(100%)
Total	1,040,368	1,320,123	1,882,468	920,665	1,962,382	33,325	1,995,707	113,239	6%
Net Cost	\$ (73,198)	\$ 261,406	\$ 828,350	\$ (370,761)	\$ 670,956	\$ 33,325	\$ 704,281	\$ (124,069)	(15%)

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 to convert a part-time Transit Driver position to a full-time Transit Driver position (grade 12). This position is needed to avoid jeopardizing funding and improve efficiency. The current 13 full-time drivers primarily handle fixed routes, leaving demand-response reliant on a reduced part-time pool. Insufficient staffing risks not utilizing current federal/state funds (potentially leading to reallocation) and hinders the ability to capitalize on anticipated funding increases (ModviCare). More full-time drivers would also facilitate more shared rides, reducing the

increased cost per passenger trip. Maintaining stable driver numbers is crucial for existing (ROAP, Mid-Carolina, Medicaid) and future funding.

Net Cost: \$24,757.

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

Net Cost: \$8,568.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	82,000	-	-	-	-	-	-	-	-%
SERVICE CHARGES	827,387	825,782	1,306,709	700	1,363,309	-	1,363,309	56,600	4%
MISCELLANEOUS INCOME	88,847	48,185	48,500	56,350	56,350	-	56,350	7,850	16%
INTERFUND / BUDGETARY	-	1,860,060	38,200	-	-	-	-	(38,200)	(100%)
Total	998,234	2,734,027	1,393,409	57,050	1,419,659	-	1,419,659	26,250	2%
Expenses									
SALARIES & BENEFITS	202,560	268,445	330,155	59,387	372,177	-	372,177	42,022	13%
PROFESSIONAL SERVICES	8,234	-	-	-	-	-	-	-	-%
SUPPLIES & MATERIALS	699,731	650,790	897,275	906,975	896,775	-	896,775	(500)	(0%)
CURRENT SERVICES	46,913	51,167	60,517	72,195	64,585	-	64,585	4,068	7%
FIXED CHARGES	50,299	51,078	69,062	83,476	77,722	-	77,722	8,660	13%
CAPITAL OUTLAY	41,301	1,860,060	36,000	-	-	-	-	(36,000)	(100%)
NON-CAPITALIZED ASSETS	349	58	400	400	8,400	-	8,400	8,000	2000%
Total	1,049,387	2,881,598	1,393,409	1,122,433	1,419,659	-	1,419,659	26,250	2%
Net Cost	\$ 51,153	\$ 147,571	\$ -	\$ 1,065,383	\$ -	\$ -	\$ -	\$ -	-%



Enterprise Funds



Harnett Regional Water Fund Summary

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES	555,432	1,297,115	750,000	800,000	800,000	-	800,000	50,000	7%
ENTERPRISE CHARGES	2,477,357	2,448,342	2,418,000	2,418,000	2,418,000	-	2,418,000	-	-%
FACILITY FEES	41,935,720	47,630,099	43,600,000	47,000,000	47,000,000	-	47,000,000	3,400,000	8%
MISCELLANEOUS INCOME	(103,296,900)	1,030,389	341,412	377,000	377,000	-	377,000	35,588	10%
INTERFUND / BUDGETARY	-	-	582,700	-	-	-	-	(582,700)	(100%)
Total	(58,328,391)	52,405,945	47,692,112	50,595,000	50,595,000	-	50,595,000	2,902,888	6%
Expenses									
SALARIES & BENEFITS	8,999,945	9,899,089	11,644,545	12,484,320	12,133,289	453,235	12,586,524	941,979	8%
PROFESSIONAL SERVICES	280,691	519,520	1,318,490	1,513,000	1,513,000	-	1,513,000	194,510	15%
SUPPLIES & MATERIALS	5,318,936	6,306,537	8,431,575	9,118,475	9,118,475	-	9,118,475	686,900	8%
CURRENT SERVICES	10,719,842	11,789,354	14,509,292	15,581,658	15,581,658	-	15,581,658	1,072,366	7%
FIXED CHARGES	22,842,333	18,661,638	5,416,679	5,517,616	5,517,616	-	5,517,616	100,937	2%
CAPITAL OUTLAY	763,967	1,778,706	1,682,424	1,864,142	818,977	942,961	1,761,938	79,514	5%
NON-CAPITALIZED ASSETS	128,899	109,512	257,600	243,900	243,900	-	243,900	(13,700)	(5%)
INTERFUND / BUDGETARY	28,847,973	5,099,661	4,431,507	4,271,889	4,271,889	-	4,271,889	(159,618)	(4%)
Total	77,902,586	54,164,017	47,692,112	50,595,000	49,198,804	1,396,196	50,595,000	2,902,888	6%
Net Cost	\$ 136,230,977	\$ 1,758,072	\$ -	\$ -	\$ (1,396,196)	\$ 1,396,196	\$ -	\$ -	-%

Harnett Regional Water Fund Revenue

Revenue:	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended
SERVICE CHARGES - INVEST EARNINGS	555,432	1,297,115	750,000	800,000	-	800,000
ENTR CHARGES - OTHER SERVICES	897,830	909,600	950,000	950,000	-	950,000
ENTR CHARGES - RETURNED CHECK	17,900	19,900	18,000	18,000	-	18,000
ENTR CHARGES - PENALTIES	1,561,627	1,518,842	1,450,000	1,450,000	-	1,450,000
FACILITY FEES - WATER	27,392,797	30,829,243	28,500,000	30,400,000	-	30,400,000
FACILITY FEES - SEWER	13,762,882	15,619,277	14,200,000	15,500,000	-	15,500,000
FACILITY FEES - ENERGY	780,041	1,181,579	900,000	1,100,000	-	1,100,000
SALE OF ASSETS	68,326	146,152	15,000	12,000	-	12,000
CAPITAL OUTLAY OFFSET	(104,058,709)	-	-	-	-	-
INSURANCE SETTLEMENT	54,844	19,056	1,412	-	-	-
LEASE / RENT	186,354	211,949	175,000	205,000	-	205,000
OTHER REVENUE	452,285	653,232	150,000	160,000	-	160,000
FUND BALANCE APPROPRIATED	-	-	582,700	-	-	-
Total Revenue	\$ (58,328,391)	\$ 52,405,945	\$ 47,692,112	\$ 50,595,000	\$ -	\$ 50,595,000

Harnett Regional Water – Administration

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	2,731,198	2,798,638	3,104,250	3,327,750	3,219,972	107,778	3,327,750	223,500	7%
PROFESSIONAL SERVICES	54,039	252,266	354,590	258,000	258,000	-	258,000	(96,590)	(27%)
SUPPLIES & MATERIALS	282,121	515,549	1,284,650	1,394,550	1,394,550	-	1,394,550	109,900	9%
CURRENT SERVICES	394,985	449,126	595,485	628,480	628,480	-	628,480	32,995	6%
FIXED CHARGES	20,780,595	16,573,427	2,359,060	2,632,150	2,632,150	-	2,632,150	273,090	12%
CAPITAL OUTLAY	-	326,813	807,424	834,142	818,977	-	818,977	11,553	1%
NON-CAPITALIZED ASSETS	5,384	4,235	42,500	41,000	41,000	-	41,000	(1,500)	(4%)
INTERFUND / BUDGETARY	28,847,973	5,099,661	4,431,507	4,271,889	4,271,889	-	4,271,889	(159,618)	(4%)
Total	53,096,295	26,019,715	12,979,466	13,387,961	13,265,018	107,778	13,372,796	393,330	3%
Net Cost	\$ 53,096,295	\$ 26,019,715	\$ 12,979,466	\$ 13,387,961	\$ 13,265,018	\$ 107,778	\$ 13,372,796	\$ 393,330	3%

Expansion & Other Notes

Fund a full-time employee and operating costs to support Harnett Regional Water-Administration Division located at 700 McKinney Parkway, Lillington: Provide funding for one full-time Administration and Budget Officer position (grade 29) and operating expenses, such as computer and office supplies. This position is needed to prepare the budget on an annual basis and to manage the expenditures throughout the year in coordination with the Finance Office.

Net Cost: \$107,778.

Harnett Regional Water – Sewer Collections

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,159,931	1,305,948	1,583,198	1,699,193	1,699,193	-	1,699,193	115,995	7%
PROFESSIONAL SERVICES	21,350	39,829	105,000	145,000	145,000	-	145,000	40,000	38%
SUPPLIES & MATERIALS	715,043	738,669	1,048,650	1,150,200	1,150,200	-	1,150,200	101,550	10%
CURRENT SERVICES	2,709,410	2,437,744	3,306,480	3,074,650	3,074,650	-	3,074,650	(231,830)	(7%)
FIXED CHARGES	186,964	187,931	259,263	312,538	312,538	-	312,538	53,275	21%
CAPITAL OUTLAY	265,993	427,553	278,000	410,000	-	330,661	330,661	52,661	19%
NON-CAPITALIZED ASSETS	14,180	11,125	27,000	27,000	27,000	-	27,000	-	-%
Total	5,072,871	5,148,799	6,607,591	6,818,581	6,408,581	330,661	6,739,242	131,651	2%
Net Cost	\$ 5,072,871	\$ 5,148,799	\$ 6,607,591	\$ 6,818,581	\$ 6,408,581	\$ 330,661	\$ 6,739,242	\$ 131,651	2%

Expansion & Other Notes

Fund capital costs for the purchase of three new generators, an excavator, and a trailer sewer jetter at Harnett Regional Water (HRW) located at 700 McKinney Parkway, Lillington: Provide funding for capital expenses to purchase three backup generators at sewer lift stations (SLS) #2, #26, and #35. New permanent stand-by generators at these three sewer lift stations will ensure reliable sewer service will continue in the event of power outages in these areas. The new excavator is needed for the increasing sewer service and main repairs, and the trailer sewer jetter is needed to clean out clogged sewer services and lines throughout our growing service area.

Net Cost: \$330,661.

Harnett Regional Water – Water Distribution

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,466,219	1,716,747	2,004,517	2,259,873	1,988,930	273,949	2,262,879	258,362	13%
PROFESSIONAL SERVICES	106,983	74,673	155,500	502,500	502,500	-	502,500	347,000	223%
SUPPLIES & MATERIALS	725,217	903,096	1,247,400	1,265,700	1,265,700	-	1,265,700	18,300	1%
CURRENT SERVICES	2,493,331	2,466,647	3,289,782	3,617,850	3,617,850	-	3,617,850	328,068	10%
FIXED CHARGES	362,692	366,170	410,871	379,946	379,946	-	379,946	(30,925)	(8%)
CAPITAL OUTLAY	136,662	706,341	204,750	378,000	-	374,800	374,800	170,050	83%
NON-CAPITALIZED ASSETS	57,162	68,198	94,200	87,200	87,200	-	87,200	(7,000)	(7%)
Total	5,348,266	6,301,872	7,407,020	8,491,069	7,842,126	648,749	8,490,875	1,083,855	15%
Net Cost	\$ 5,348,266	\$ 6,301,872	\$ 7,407,020	\$ 8,491,069	\$ 7,842,126	\$ 648,749	\$ 8,490,875	\$ 1,083,855	15%

Expansion & Other Notes

Fund three full-time employee and operating costs to support Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington:

Provide funding for one Distribution System Technician Trainee (grade 17), one Utility Construction Inspector (grade 23), and one Utility Systems Manager (grade 32) and operating expenses, such as computers, uniforms and equipment. The Distribution division is responsible for both water and sewer taps and is currently facing unprecedented demand due to high growth in the county. The new Distribution System Technician Trainee position will enable the division to establish four crews to help alleviate longer waiting periods for our customers. The new Utility Construction Inspector is needed due to high residential growth in the county. This position will enable the division to complete the required inspections to keep the projects moving through the approval process in a timely manner. HRW maintenance divisions continue to grow and need more oversight. The new Utility Systems Manager position would directly oversee the Water Distribution, Wastewater Collections and Utility Pump & Electrical

Maintenance Divisions. All three of these division supervisors would report to this position to coordinate and consolidate their functions.

Net Cost: \$273,949.

Fund capital costs for a new standby generator at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expenses to purchase a standby generator for Metro #1 Water Booster. The booster station needs a new emergency standby permanent generator in case of power failure.

Net Cost: \$160,000.

Fund capital costs for one new and three replacement vehicles at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expenses to purchase a new truck for the new requested Utility Construction Inspector position and to replace three trucks with the Water Distribution Division. The vehicles have excessive miles and maintenance issues. The mission of HRW is to provide the highest quality of

water and wastewater services to the citizens of Harnett County. To provide this type of service, staff must be provided with safe and reliable vehicles.

Net Cost: \$214,800.

Harnett Regional Water – Water Treatment Plant

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,418,551	1,589,359	1,901,600	2,022,500	2,022,500	-	2,022,500	120,900	6%
PROFESSIONAL SERVICES	13,296	66,542	601,900	438,000	438,000	-	438,000	(163,900)	(27%)
SUPPLIES & MATERIALS	2,936,263	3,407,631	3,807,500	4,080,600	4,080,600	-	4,080,600	273,100	7%
CURRENT SERVICES	2,665,845	3,262,761	4,188,260	4,551,003	4,551,003	-	4,551,003	362,743	9%
FIXED CHARGES	687,446	695,442	774,620	676,117	676,117	-	676,117	(98,503)	(13%)
CAPITAL OUTLAY	258,656	63,723	76,000	-	-	-	-	(76,000)	(100%)
NON-CAPITALIZED ASSETS	14,431	9,713	39,700	23,500	23,500	-	23,500	(16,200)	(41%)
Total	7,994,488	9,095,171	11,389,580	11,791,720	11,791,720	-	11,791,720	402,140	4%
Net Cost	\$ 7,994,488	\$ 9,095,171	\$ 11,389,580	\$ 11,791,720	\$ 11,791,720	\$ -	\$ 11,791,720	\$ 402,140	4%

Harnett Regional Water – North Harnett Wastewater Treatment Plant

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,040,691	1,163,445	1,449,550	1,514,000	1,514,000	-	1,514,000	64,450	4%
PROFESSIONAL SERVICES	45,163	45,325	54,000	82,000	82,000	-	82,000	28,000	52%
SUPPLIES & MATERIALS	430,976	451,119	665,075	790,075	790,075	-	790,075	125,000	19%
CURRENT SERVICES	1,241,287	1,619,879	1,517,065	1,640,575	1,640,575	-	1,640,575	123,510	8%
FIXED CHARGES	387,865	427,645	960,026	876,026	876,026	-	876,026	(84,000)	(9%)
CAPITAL OUTLAY	-	67,109	58,375	88,000	-	86,400	86,400	28,025	48%
NON-CAPITALIZED ASSETS	11,271	11,243	26,000	25,500	25,500	-	25,500	(500)	(2%)
Total	3,157,253	3,785,765	4,730,091	5,016,176	4,928,176	86,400	5,014,576	284,485	6%
Net Cost	\$ 3,157,253	\$ 3,785,765	\$ 4,730,091	\$ 5,016,176	\$ 4,928,176	\$ 86,400	\$ 5,014,576	\$ 284,485	6%

Expansion & Other Notes

Fund capital costs for replacement equipment at Harnett Regional Water (HRW) located at 312 W Duncan Street, Lillington: Provide funding for capital expense to replace a 50KW generator at the maintenance building and a replacement mower at the North Harnett Wastewater Treatment Plant (NHWWTP). The existing 50KW generator is unrepairable, and the replacement will ensure emergency backup generation at the maintenance building. The current mower is also unrepairable and the replacement will allow for continued landscape management on the 50+ acre site.

Net Cost: \$86,400.

Harnett Regional Water – South Harnett Wastewater Treatment Plant

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	1,119,075	1,249,228	1,546,004	1,661,004	1,590,245	71,508	1,661,753	115,749	7%
PROFESSIONAL SERVICES	39,860	40,885	47,500	87,500	87,500	-	87,500	40,000	84%
SUPPLIES & MATERIALS	229,316	290,473	378,300	437,350	437,350	-	437,350	59,050	16%
CURRENT SERVICES	1,214,984	1,553,197	1,612,220	2,069,100	2,069,100	-	2,069,100	456,880	28%
FIXED CHARGES	436,771	411,023	652,839	640,839	640,839	-	640,839	(12,000)	(2%)
CAPITAL OUTLAY	102,656	187,167	257,875	154,000	-	151,100	151,100	(106,775)	(41%)
NON-CAPITALIZED ASSETS	26,471	4,998	28,200	39,700	39,700	-	39,700	11,500	41%
Total	3,169,133	3,736,971	4,522,938	5,089,493	4,864,734	222,608	5,087,342	564,404	12%
Net Cost	\$ 3,169,133	\$ 3,736,971	\$ 4,522,938	\$ 5,089,493	\$ 4,864,734	\$ 222,608	\$ 5,087,342	\$ 564,404	12%

Expansion & Other Notes

Fund one full-time employee and operating costs to support Harnett Regional Water (HRW) located at Shady Grove Road, Spring Lake: Provide funding for one full-time Utility System Pump Technician position (grade 19) and operating expenses, such as computers, uniforms, and equipment. The new Utility System Pump Technician position is needed to comply with the growth in residential housing throughout the county. The majority of new subdivisions are connecting to sewer and adding sewer lift stations at each location. Some of the larger developments add two or more when building is complete. These stations need to be visited and maintained on a daily basis. Currently, HRW has over 135 stations.

Net Cost: \$71,508.

Fund capital costs for one new vehicle and one replacement vehicle at Harnett Regional Water (HRW) located at Shady Grove Road, Spring Lake:

Provide funding for capital expenses to purchase a new service truck for the new requested Utility System Pump Technician position and a replacement vehicle at the South Harnett Wastewater Treatment Plant (SHWWTP). The current vehicle has excessive miles and maintenance issues. The mission of HRW is to provide the highest quality of water and wastewater services to the citizens of Harnett County. To provide this type of service, staff must be provided with safe and reliable vehicles.

Net Cost: \$128,400.

Fund capital costs for one new trailer at Harnett Regional Water (HRW) located at Shady Grove Road, Spring Lake: Provide funding for capital expenses to purchase a new drop deck trailer to haul the 30 foot scissor lift.

Net Cost: \$22,700.

Harnett Regional Water – Retiree Insurance

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Expenses									
SALARIES & BENEFITS	64,280	75,724	55,426	-	98,449	-	98,449	43,023	78%
Total	64,280	75,724	55,426	-	98,449	-	98,449	43,023	78%
Net Cost	\$ 64,280	\$ 75,724	\$ 55,426	\$ -	\$ 98,449	\$ -	\$ 98,449	\$ 43,023	78%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED REVENUE	378,939	418,366	300,000	375,000	375,000	-	375,000	75,000	25%
SERVICE CHARGES	18,173	8,173	6,858	-	-	-	-	(6,858)	(100%)
ENTERPRISE CHARGES	3,525,625	3,472,432	3,912,000	3,514,000	3,514,000	-	3,514,000	(398,000)	(10%)
FACILITY FEES	4,824,836	4,919,568	4,822,000	4,822,000	4,983,554	-	4,983,554	161,554	3%
MISCELLANEOUS INCOME	(572,047)	109,717	185,000	100,000	100,000	-	100,000	(85,000)	(46%)
Total	8,175,526	8,928,256	9,225,858	8,811,000	8,972,554	-	8,972,554	(253,304)	(3%)
Expenses									
SALARIES & BENEFITS	1,195,304	1,298,524	1,501,816	78,300	1,602,790	133,312	1,736,102	234,286	16%
PROFESSIONAL SERVICES	126,120	147,696	181,340	224,340	224,340	-	224,340	43,000	24%
SUPPLIES & MATERIALS	124,346	153,421	237,614	413,549	413,549	-	413,549	175,935	74%
CURRENT SERVICES	687,517	1,154,811	1,437,838	858,738	858,738	-	858,738	(579,100)	(40%)
FIXED CHARGES	4,200,575	4,733,695	4,912,869	5,329,259	5,329,259	-	5,329,259	416,390	8%
CAPITAL OUTLAY	(66,956)	-	95,154	7,200	7,200	-	7,200	(87,954)	(92%)
NON-CAPITALIZED ASSETS	-	9,341	17,714	15,400	15,400	-	15,400	(2,314)	(13%)
INTERFUND / BUDGETARY	900,928	1,636,229	841,513	387,966	387,966	-	387,966	(453,547)	(54%)
Total	7,167,834	9,133,717	9,225,858	7,314,752	8,839,242	133,312	8,972,554	(253,304)	(3%)
Net Cost	\$ (1,007,692)	\$ 205,461	\$ -	\$ (1,496,248)	\$ (133,312)	\$ 133,312	\$ -	\$ -	-%

Expansion & Other Notes

Fund two full-time employees and operating costs to support Solid Waste located at 449 Daniels Rd, Dunn and 1086 Poplar Drive, Spring Lake: Provide funding for two full-time Heavy Equipment Operator positions (grade 18) and operating expenses, such as uniforms. The new Heavy Equipment Operators are needed to assist with extended hours of operation at the landfills.

Net Cost: \$133,312.

Solid Waste Revenues

Revenue:	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended
RESTRICTED - STATE	378,939	418,366	300,000	375,000	-	375,000
SERVICE CHARGES - INDIRECT COST	-	-	6,858	-	-	-
SERVICE CHARGES - INVEST EARNINGS	18,173	8,173	-	-	-	-
ENTR CHARGES - OTHER SERVICES	3,513,150	3,458,307	3,900,000	3,500,000	-	3,500,000
ENTR CHARGES - SPECIAL CHARGES	12,375	14,125	12,000	14,000	-	14,000
ENTR CHARGES - RETURNED CHECK	100	-	-	-	-	-
FACILITY FEES - SW - CURRENT	4,786,060	4,886,580	4,800,000	4,950,554	-	4,950,554
FACILITY FEES - SW - PRIOR	38,776	32,988	22,000	33,000	-	33,000
SALE OF MATERIALS AND SCRAP	93,417	109,253	185,000	100,000	-	100,000
SALE OF ASSETS	52,625	-	-	-	-	-
CAPITAL OUTLAY OFFSET	(738,120)	-	-	-	-	-
INSURANCE SETTLEMENT	19,356	-	-	-	-	-
OTHER REVENUE	675	464	-	-	-	-
Total Revenue	\$ 8,175,526	\$ 8,928,256	\$ 9,225,858	\$ 8,972,554	\$ -	\$ 8,972,554





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 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TRANSFERS FROM - GENERAL	1,841,528	2,453,056	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	2,421,528	-	2,421,528	-	2,421,528	-	-%
Total	1,841,528	2,453,056	2,421,528	-	2,421,528	-	2,421,528	-	-%
Expenses									
CAPITAL OUTLAY	430,536	568,773	1,021,528	-	1,021,528	-	1,021,528	-	-%
EDUCATION	-	1,246,526	1,400,000	-	1,400,000	-	1,400,000	-	-%
Total	430,536	1,815,299	2,421,528	-	2,421,528	-	2,421,528	-	-%
Net Cost	\$ (1,410,992)	\$ (637,757)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2026 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.

Central Carolina Community College Capital Reserve

This fund accounts for the expenditures and revenues directly associated with the capital purchases of Central Carolina Community College. Please refer to the Harnett County Approved 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TRANSFERS FROM - GENERAL	-	589,000	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL RESERVE	-	210,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	231,725	-	589,000	-	589,000	357,275	154%
Total	-	799,000	231,725	-	589,000	-	589,000	357,275	154%
Expenses									
EDUCATION	-	-	231,725	-	589,000	-	589,000	357,275	154%
Total	-	-	231,725	-	589,000	-	589,000	357,275	154%
Net Cost	\$	- \$	(799,000) \$	- \$	- \$	- \$	- \$	- \$	-%

Economic Development Capital Reserve

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - INVEST EARNINGS	2,500,000	3,000,000	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	5,500,000	-	100,000	-	-	-	-	(100,000)	(100%)
FUND BALANCE APPROPRIATED	-	-	8,000,000	-	94,850	-	94,850	(7,905,150)	(99%)
Total	8,000,000	3,000,000	8,100,000	-	94,850	-	94,850	(8,005,150)	(99%)
Expenses									
PROFESSIONAL SERVICES	-	11,739	5,100,000	-	94,850	-	94,850	(5,005,150)	(98%)
CAPITAL OUTLAY	-	-	3,000,000	-	-	-	-	(3,000,000)	(100%)
Total	-	11,739	8,100,000	-	94,850	-	94,850	(8,005,150)	(99%)
Net Cost	\$ (8,000,000)	\$ (2,988,261)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED - FEDERAL	424,211	-	-	-	-	-	-	-	-%
SERVICE CHARGES - DEPARTMENTAL	-	184,470	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	-	646,100	-	-	-	-	-	-	-%
SALE OF ASSETS	51,800	43,347	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	690,000	1,100,000	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL RESERVE	571,535	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	2,113,928	-	1,377,658	-	1,377,658	(736,270)	(35%)
Total	1,737,546	1,973,917	2,113,928	-	1,377,658	-	1,377,658	(736,270)	(35%)
Expenses									
PROFESSIONAL SERVICES	8,551	-	-	-	-	-	-	-	-%
CAPITAL OUTLAY	391,646	793,395	1,816,167	527,658	954,503	-	954,503	(861,664)	(47%)
INTERFUND / BUDGETARY	-	-	297,761	-	423,155	-	423,155	125,394	42%
Total	400,197	793,395	2,113,928	527,658	1,377,658	-	1,377,658	(736,270)	(35%)
Net Cost	\$ (1,337,349)	\$ (1,180,522)	\$ -	\$ 527,658	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2026 budget includes funding for the following capital items, which were approved in the FY 2026-2032 Capital Improvements Program:

- > Replacement of a Convalescent Transport Unit (\$141,136)
- > Replacement of one Emergency Transport Units (\$285,709)

Due to supply chain issues, two Emergency Transport Units that were budgeted in FY 2025 will now be purchased in FY 2026.

- > Replacement of two Emergency Transport Units (\$527,658) - estimated arrival November 2025 and June 2026

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 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES -									
INVEST EARNINGS	15,101	3,501,773	-	-	-	-	-	-	-%
SALE OF ASSETS	9,156	-	-	-	-	-	-	-	-%
OTHER REVENUE	100,000	-	-	-	-	-	-	-	-%
TRANSFERS FROM - CAPITAL PROJECT	334,360	71,187	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	1,671,403	-	-	1,005,000	1,005,000	(666,403)	(40%)
Total	458,617	3,572,960	1,671,403	-	-	1,005,000	1,005,000	(666,403)	(40%)
Expenses									
PROFESSIONAL SERVICES	258,920	274,570	353,640	-	-	-	-	(353,640)	(100%)
SUPPLIES & MATERIALS	-	36,942	-	-	-	-	-	-	-%
CURRENT SERVICES	-	9,489	-	-	-	-	-	-	-%
FIXED CHARGES	-	-	-	-	-	150,000	150,000	150,000	-%
CAPITAL OUTLAY	334,734	9,465	190,173	-	-	80,000	80,000	(110,173)	(58%)
NON-CAPITALIZED ASSETS	-	25,229	13,870	-	-	-	-	(13,870)	(100%)
INTERFUND / BUDGETARY	678,876	210,000	1,113,720	-	-	775,000	775,000	(338,720)	(30%)
Total	1,272,530	565,695	1,671,403	-	-	1,005,000	1,005,000	(666,403)	(40%)
Net Cost	\$ 813,913	\$ (3,007,265)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

The recommended funding:

- > Provides funding a new maintenance building at Harnett Regional Jetport (\$55,000)
- > Provides funding for Hangar Upfit - office space at Harnett Regional Jetport (\$25,000)
- > Provides funding for property cleanup at Harnett Regional Jetport (\$100,000)
- > Provides funding for the demolition of the old daycare facility at Benhaven Campus (\$50,000)

Capital Improvements Program Funding: The FY 2026 budget includes funding for the following capital items, which were approved in the FY 2026-2032 Capital Improvements Program:

- > Provides funding for the Fleet Maintenance Expansion project (\$775,000)

Facilities Maintenance Capital Reserve

This fund accounts for the expenditures and revenues directly associated with capital purchases for improvements to Harnett County facilities. Please refer to the Harnett County Approved 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	-	287,301	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	-	1,000,000	-	-	-	-	-	-	-%
SALE OF ASSETS	7,822	-	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	500,000	500,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	500,000	-	-	500,000	500,000	-	-%
Total	507,822	1,787,301	500,000	-	-	500,000	500,000	-	-%
Expenses									
CURRENT SERVICES	180,000	750,819	500,000	-	-	500,000	500,000	-	-%
Total	180,000	750,819	500,000	-	-	500,000	500,000	-	-%
Net Cost	\$ (327,822)	\$ (1,036,482)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2026 budget includes \$500,000 to fund various facilities' maintenance projects.

Library Capital Reserve

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED - LOCAL	73,364	93,512	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	-	60,422	-	-	-	-	-	-	-%
CONTRIBUTIONS AND DONATIONS	100	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	47,529	-	-	-	-	(47,529)	(100%)
Total	73,464	153,934	47,529	-	-	-	-	(47,529)	(100%)
Expenses									
CURRENT SERVICES	-	-	4,800	-	-	-	-	(4,800)	(100%)
NON-CAPITALIZED ASSETS	-	-	42,729	-	-	-	-	(42,729)	(100%)
Total	-	-	47,529	-	-	-	-	(47,529)	(100%)
Net Cost	\$ (73,464)	\$ (153,934)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES -									
INVEST EARNINGS	-	939,400	-	-	-	-	-	-	-%
TRANSFERS FROM -									
GENERAL	700,000	331,000	-	-	-	-	-	-	-%
FUND BALANCE									
APPROPRIATED	-	-	1,059,479	-	891,034	-	891,034	(168,445)	(16%)
Total	700,000	1,270,400	1,059,479	-	891,034	-	891,034	(168,445)	(16%)
Expenses									
PROFESSIONAL SERVICES	7,200	75,948	201,500	-	-	-	-	(201,500)	(100%)
SUPPLIES & MATERIALS	7,479	10,399	5,500	-	-	-	-	(5,500)	(100%)
CURRENT SERVICES	3,000	66,719	58,000	-	-	-	-	(58,000)	(100%)
CAPITAL OUTLAY	-	23,381	-	-	-	-	-	-	-%
NON-CAPITALIZED ASSETS	17,335	45,306	16,000	-	-	-	-	(16,000)	(100%)
INTERFUND / BUDGETARY	-	73,500	778,479	-	891,034	-	891,034	112,555	14%
Total	35,014	295,253	1,059,479	-	891,034	-	891,034	(168,445)	(16%)
Net Cost	\$ (664,986)	\$ (975,147)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2026 budget includes funding for the following capital items, which were approved in the FY 2026-2032 Capital Improvements Program:

- > Anderson Creek Park Development Phase 3 (\$140,612)
- > Cape Fear Shiner Park Development Phase 2 (\$262,600)
- > Neills Creek Park Development Phase 1 (\$387,822)

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 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES -									
INVEST EARNINGS	-	724,700	-	-	-	-	-	-	-%
SALE OF ASSETS	51,504	21,856	-	-	-	-	-	-	-%
CONTRIBUTIONS AND DONATIONS	100	-	-	-	-	-	-	-	-%
INSURANCE SETTLEMENT	65,286	29,628	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	1,112,285	874,700	-	-	224,700	-	224,700	224,700	-%
FUND BALANCE APPROPRIATED	-	-	824,700	-	653,000	-	653,000	(171,700)	(21%)
Total	1,229,175	1,650,884	824,700	-	877,700	-	877,700	53,000	6%
Expenses									
CAPITAL OUTLAY	650,400	1,470,709	824,700	800,000	877,700	-	877,700	53,000	6%
Total	650,400	1,470,709	824,700	800,000	877,700	-	877,700	53,000	6%
Net Cost	\$ (578,775)	\$ (180,175)	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

Capital Improvements Program Funding: The FY 2026 budget includes funds for vehicles, which was approved in the FY 2026-2032 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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TRANSFERS FROM - ENTERPRISE	237,350	251,591	251,591	251,591	251,591	-	251,591	-	-%
Total	237,350	251,591	251,591	251,591	251,591	-	251,591	-	-%
Expenses									
PROFESSIONAL SERVICES	-	-	251,591	251,591	251,591	-	251,591	-	-%
Total	-	-	251,591	251,591	251,591	-	251,591	-	-%
Net Cost	\$ (237,350)	\$ (251,591)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Solid Waste Capital Reserve Fund

This fund accounts for the expenditures and revenues directly associated with capital purchases for the Solid Waste enterprise fund. Please refer to the Harnett County Approved 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TRANSFERS FROM - ENTERPRISE	315,628	1,233,188	443,272	-	-	-	-	(443,272)	(100%)
FUND BALANCE APPROPRIATED	-	-	2,398,965	-	-	-	-	(2,398,965)	(100%)
Total	315,628	1,233,188	2,842,237	-	-	-	-	(2,842,237)	(100%)
Expenses									
CAPITAL OUTLAY	(671,164)	-	1,500,000	-	-	-	-	(1,500,000)	(100%)
INTERFUND / BUDGETARY	-	-	1,342,237	-	-	-	-	(1,342,237)	(100%)
Total	(671,164)	-	2,842,237	-	-	-	-	(2,842,237)	(100%)
Net Cost	\$ (986,792)	\$ (1,233,188)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Transportation Capital Reserve

This fund accounts for capital projects and purchases for Harnett Regional Jetport. Please refer to the Harnett County Approved 2026-2032 Capital Improvements Program document approved by the Harnett County Board of Commissioners for further details.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TRANSFERS FROM - CAPITAL PROJECT	11,869	-	-	-	-	-	-	-	-%
Total	11,869	-	-	-	-	-	-	-	-%
Expenses									
INTERFUND / BUDGETARY	(1,782)	(6,000,000)	-	-	-	-	-	-	-%
Total	(1,782)	(6,000,000)	-	-	-	-	-	-	-%
Net Cost	\$ (13,651)	\$ (6,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Debt Service Funds

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

General Government Debt Service Fund

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
ARTICLE 40 SALES TAX	3,092,250	-	-	-	-	-	-	-	-%
ARTICLE 42 SALES TAX	6,184,499	-	-	-	-	-	-	-	-%
ARTICLE 46 SALES TAX	4,061,296	-	-	-	-	-	-	-	-%
SERVICE CHARGES - INVEST EARNINGS	3,189,587	273,119	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	11,000,000	4,897,823	4,893,725	-	4,774,701	-	4,774,701	(119,024)	(2%)
Total	27,527,632	5,170,942	4,893,725	-	4,774,701	-	4,774,701	(119,024)	(2%)
Expenses									
DEBT SERVICE	22,267,762	4,894,323	4,893,725	3,280,075	4,774,701	-	4,774,701	(119,024)	(2%)
INTERFUND / BUDGETARY	-	18,561,508	-	-	-	-	-	-	-%
Total	22,267,762	23,455,831	4,893,725	3,280,075	4,774,701	-	4,774,701	(119,024)	(2%)
Net Cost	\$ (5,259,870)	\$ 18,284,889	\$ -	\$ 3,280,075	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
ARTICLE 40 SALES TAX	-	3,133,017	2,415,182	-	2,415,182	-	2,415,182	-	-%
ARTICLE 42 SALES TAX	-	6,266,034	5,244,640	-	5,244,640	-	5,244,640	-	-%
ARTICLE 46 SALES TAX	-	4,300,749	3,122,285	-	3,122,285	-	3,122,285	-	-%
SERVICE CHARGES - INVEST EARNINGS	-	564,445	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	-	6,102,177	6,106,275	-	6,225,299	-	6,225,299	119,024	2%
TRANSFERS FROM - DEBT SERVICE	-	18,561,508	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	-	-	5,184,482	-	5,184,482	5,184,482	-%
Total	-	38,927,930	16,888,382	-	22,191,888	-	22,191,888	5,303,506	31%
Expenses									
DEBT SERVICE	-	16,730,961	16,888,382	14,409,016	22,191,888	-	22,191,888	5,303,506	31%
Total	-	16,730,961	16,888,382	14,409,016	22,191,888	-	22,191,888	5,303,506	31%
Net Cost	\$ -	\$ (22,196,969)	\$ -	\$ 14,409,016	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TRANSFERS FROM - ENTERPRISE	4,475,065	4,441,495	4,333,807	-	4,271,889	-	4,271,889	(61,918)	(1%)
FUND BALANCE APPROPRIATED	-	-	7,000	-	-	-	-	(7,000)	(100%)
Total	4,475,065	4,441,495	4,340,807	-	4,271,889	-	4,271,889	(68,918)	(2%)
Expenses									
DEBT SERVICE	1,203,973	4,437,494	4,340,807	-	4,271,889	-	4,271,889	(68,918)	(2%)
Total	1,203,973	4,437,494	4,340,807	-	4,271,889	-	4,271,889	(68,918)	(2%)
Net Cost	\$ (3,271,092)	\$ (4,001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TRANSFERS FROM - ENTERPRISE	347,950	151,450	146,650	-	136,375	-	136,375	(10,275)	(7%)
Total	347,950	151,450	146,650	-	136,375	-	136,375	(10,275)	(7%)
Expenses									
DEBT SERVICE	15,978	144,450	146,650	-	136,375	-	136,375	(10,275)	(7%)
Total	15,978	144,450	146,650	-	136,375	-	136,375	(10,275)	(7%)
Net Cost	\$ (331,972)	\$ (7,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	519,534	570,910	650,000	-	650,000	-	650,000	-	-%
Total	519,534	570,910	650,000	-	650,000	-	650,000	-	-%
Expenses									
FIXED CHARGES	460,867	461,935	650,000	-	650,000	-	650,000	-	-%
Total	460,867	461,935	650,000	-	650,000	-	650,000	-	-%
Net Cost	\$ (58,667)	\$ (108,975)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Employee Clinic Fund

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	154,380	186,445	229,901	-	251,784	-	251,784	21,883	10%
Total	154,380	186,445	229,901	-	251,784	-	251,784	21,883	10%
Expenses									
SALARIES & BENEFITS	124,035	136,604	149,850	-	159,228	-	159,228	9,378	6%
SUPPLIES & MATERIALS	33,900	36,938	51,400	51,300	51,300	-	51,300	(100)	(0%)
CURRENT SERVICES	265	-	4,730	300	300	-	300	(4,430)	(94%)
FIXED CHARGES	19,880	21,823	23,921	24,956	24,956	-	24,956	1,035	4%
NON-CAPITALIZED ASSETS	-	-	-	16,000	16,000	-	16,000	16,000	-%
Total	178,080	195,365	229,901	92,556	251,784	-	251,784	21,883	10%
Net Cost	\$ 23,700	\$ 8,920	\$ -	\$ 92,556	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	121,749	417,816	192,640	254,748	254,748	-	254,748	62,108	32%
SALE OF ASSETS	16,270	22,360	31,639	12,000	12,000	-	12,000	(19,639)	(62%)
INSURANCE SETTLEMENT	-	-	32,042	-	-	-	-	(32,042)	(100%)
TRANSFERS FROM - GENERAL	100,000	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	431,000	-	-	-	-	(431,000)	(100%)
Total	238,019	440,176	687,321	266,748	266,748	-	266,748	(420,573)	(61%)
Expenses									
FIXED CHARGES	14,650	-	-	-	-	-	-	-	-%
CAPITAL OUTLAY	144,477	531,943	687,321	-	-	229,250	229,250	(458,071)	(67%)
INTERFUND / BUDGETARY	-	-	-	-	-	37,498	37,498	37,498	-%
Total	159,127	531,943	687,321	-	-	266,748	266,748	(420,573)	(61%)
Net Cost	\$ (78,892)	\$ 91,767	\$ -	\$ (266,748)	\$ (266,748)	\$ 266,748	\$ -	\$ -	-%

Expansion & Other Notes

The FY 2026 budget includes funding for replacement vehicles at Department of Social Services (DSS), Parks and Recreation and Development Services: As part of the vehicle renewal program, six vehicles from three departments are recommended for replacement during FY 2026. Fiscal year 2026 departments include: DSS (2), Parks and Recreation (2) and

Development Services (2). 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: \$229,250.

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	335,700	368,200	400,000	-	400,000	-	400,000	-	-%
Total	335,700	368,200	400,000	-	400,000	-	400,000	-	-%
Expenses									
FIXED CHARGES	318,214	353,249	400,000	-	400,000	-	400,000	-	-%
Total	318,214	353,249	400,000	-	400,000	-	400,000	-	-%
Net Cost	\$ (17,486)	\$ (14,951)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	11,097,616	11,495,417	12,000,000	13,800,000	13,800,000	-	13,800,000	1,800,000	15%
RX REBATE	313,483	-	-	-	-	-	-	-	-%
OTHER REVENUE	947,519	1,449,860	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	1,503,500	1,965,890	1,965,890	-	1,965,890	462,390	31%
Total	12,358,618	12,945,277	13,503,500	15,765,890	15,765,890	-	15,765,890	2,262,390	17%
Expenses									
PROFESSIONAL SERVICES	-	39,279	140,000	140,000	140,000	-	140,000	-	-%
CURRENT SERVICES	-	4,038	3,500	4,890	4,890	-	4,890	1,390	40%
FIXED CHARGES	10,662,370	12,423,032	13,360,000	15,621,000	15,621,000	-	15,621,000	2,261,000	17%
Total	10,662,370	12,466,349	13,503,500	15,765,890	15,765,890	-	15,765,890	2,262,390	17%
Net Cost	\$ (1,696,248)	\$ (478,928)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Information Technology Fund

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	-	221,493	-	166,000	166,000	-	166,000	166,000	-%
SERVICE CHARGES - INVEST EARNINGS	-	250,000	-	-	-	-	-	-	-%
SALE OF ASSETS	51,434	20,481	-	10,000	10,000	-	10,000	10,000	-%
LEASE / RENT	981,211	947,466	957,900	972,790	972,790	-	972,790	14,890	2%
OTHER REVENUE	569,165	727,436	2,477,060	2,809,750	2,809,750	-	2,809,750	332,690	13%
TRANSFERS FROM - GENERAL	2,074,009	350,000	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	-	344,640	344,640	-	344,640	344,640	-%
Total	3,675,819	2,516,876	3,434,960	4,303,180	4,303,180	-	4,303,180	868,220	25%
Expenses									
SUPPLIES & MATERIALS	443	1,191	20,000	20,000	20,000	-	20,000	-	-%
CURRENT SERVICES	353,923	435,034	568,180	575,580	575,580	-	575,580	7,400	1%
FIXED CHARGES	744,068	1,046,865	1,951,000	2,234,600	2,234,600	-	2,234,600	283,600	15%
CAPITAL OUTLAY	938,764	-	-	500,000	500,000	-	500,000	500,000	-%
NON-CAPITALIZED ASSETS	610,120	445,352	895,780	973,000	973,000	-	973,000	77,220	9%
Total	2,647,318	1,928,442	3,434,960	4,303,180	4,303,180	-	4,303,180	868,220	25%
Net Cost	\$ (1,028,501)	\$ (588,434)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	1,409,302	1,303,629	1,500,000	-	1,500,000	-	1,500,000	-	-%
ENTR CHARGES - RETURNED CHECK	225	75	-	-	-	-	-	-	-%
Total	1,409,527	1,303,704	1,500,000	-	1,500,000	-	1,500,000	-	-%
Expenses									
FIXED CHARGES	1,357,594	1,006,285	1,500,000	-	1,500,000	-	1,500,000	-	-%
Total	1,357,594	1,006,285	1,500,000	-	1,500,000	-	1,500,000	-	-%
Net Cost	\$ (51,933)	\$ (297,419)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	-	1,584,806	1,971,757	-	2,112,435	-	2,112,435	140,678	7%
SERVICE CHARGES - INVEST EARNINGS	-	500,000	-	-	-	-	-	-	-%
OTHER REVENUE	-	3,847	-	-	-	-	-	-	-%
TRANSFERS FROM - INTERNAL SERVICE	1,000,000	-	-	-	-	-	-	-	-%
Total	1,000,000	2,088,653	1,971,757	-	2,112,435	-	2,112,435	140,678	7%
Expenses									
FIXED CHARGES	-	1,455,955	1,971,757	-	2,112,435	-	2,112,435	140,678	7%
Total	-	1,455,955	1,971,757	-	2,112,435	-	2,112,435	140,678	7%
Net Cost	\$ (1,000,000)	\$ (632,698)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	128,055	93,116	250,000	-	250,000	-	250,000	-	-%
Total	128,055	93,116	250,000	-	250,000	-	250,000	-	-%
Expenses									
SALARIES & BENEFITS	31,607	49,732	250,000	-	250,000	-	250,000	-	-%
INTERFUND / BUDGETARY	1,000,000	-	-	-	-	-	-	-	-%
Total	1,031,607	49,732	250,000	-	250,000	-	250,000	-	-%
Net Cost	\$ 903,552	\$ (43,384)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	553,775	543,552	850,000	-	850,000	-	850,000	-	-%
INSURANCE SETTLEMENT	218	-	-	-	-	-	-	-	-%
OTHER REVENUE	5,575	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	-	-	25,000	-	25,000	25,000	-%
Total	559,568	543,552	850,000	-	875,000	-	875,000	25,000	3%
Expenses									
FIXED CHARGES	854,567	516,874	850,000	-	875,000	-	875,000	25,000	3%
Total	854,567	516,874	850,000	-	875,000	-	875,000	25,000	3%
Net Cost	\$ 294,999	\$ (26,678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED - FEDERAL	7,001,497	4,847,917	5,458,946	-	-	-	-	(5,458,946)	(100%)
SERVICE CHARGES - INVEST EARNINGS	880,076	1,182,787	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	2,083,858	-	-	-	-	(2,083,858)	(100%)
Total	7,881,573	6,030,704	7,542,804	-	-	-	-	(7,542,804)	(100%)
Expenses									
SALARIES & BENEFITS	117,822	-	-	-	-	-	-	-	-%
FIXED CHARGES	15,000	-	-	-	-	-	-	-	-%
CAPITAL OUTLAY	5,619,227	1,571,309	-	-	-	-	-	-	-%
INTERFUND / BUDGETARY	1,249,448	3,276,608	7,542,804	-	-	-	-	(7,542,804)	(100%)
Total	7,001,497	4,847,917	7,542,804	-	-	-	-	(7,542,804)	(100%)
Net Cost	\$ (880,076)	\$ (1,182,787)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
OTHER REVENUE	-	579,883	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	963,500	-	778,050	-	778,050	(185,450)	(19%)
Total	-	579,883	963,500	-	778,050	-	778,050	(185,450)	(19%)
Expenses									
SUPPLIES & MATERIALS	14,943	-	20,000	20,000	20,000	-	20,000	-	-%
CURRENT SERVICES	25,830	-	-	-	-	-	-	-	-%
FIXED CHARGES	10,575	7,144	310,000	398,100	398,100	-	398,100	88,100	28%
CAPITAL OUTLAY	267,986	171,566	305,000	250,000	250,000	-	250,000	(55,000)	(18%)
NON-CAPITALIZED ASSETS	113,248	61,519	328,500	109,950	109,950	-	109,950	(218,550)	(67%)
Total	432,582	240,229	963,500	778,050	778,050	-	778,050	(185,450)	(19%)
Net Cost	\$ 432,582	\$ (339,654)	\$ -	\$ 778,050	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

The FY 2026 budget includes funding for new dive team equipment, new vehicles and upfit equipment, technology equipment, and software upgrades at the Sheriff's Office.

Automation Enhancement & Preservation Fund

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

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED - STATE	2,166	-	4,714	-	-	-	-	(4,714)	(100%)
SERVICE CHARGES - DEPARTMENTAL	75,020	76,017	67,600	75,000	75,000	-	75,000	7,400	11%
SERVICE CHARGES - INVEST EARNINGS	485	163	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	49,332	63,076	63,076	-	63,076	13,744	28%
Total	77,671	76,180	121,646	138,076	138,076	-	138,076	16,430	14%
Expenses									
PROFESSIONAL SERVICES	7,188	-	121,646	-	-	-	-	(121,646)	(100%)
FIXED CHARGES	114,475	114,749	-	138,076	138,076	-	138,076	138,076	-%
Total	121,663	114,749	121,646	138,076	138,076	-	138,076	16,430	14%
Net Cost	\$ 43,992	\$ 38,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	134,430	96,901	250,000	-	100,000	-	100,000	(150,000)	(60%)
Total	134,430	96,901	250,000	-	100,000	-	100,000	(150,000)	(60%)
Expenses									
CURRENT SERVICES	131,295	93,915	250,000	-	100,000	-	100,000	(150,000)	(60%)
Total	131,295	93,915	250,000	-	100,000	-	100,000	(150,000)	(60%)
Net Cost	\$ (3,135)	\$ (2,986)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
CONTRIBUTIONS AND DONATIONS	75,000	75,000	75,000	75,000	75,000	-	75,000	-	-%
FUND BALANCE APPROPRIATED	-	-	10,000	5,000	5,000	-	5,000	(5,000)	(50%)
Total	75,000	75,000	85,000	80,000	80,000	-	80,000	(5,000)	(6%)
Expenses									
SALARIES & BENEFITS	34,761	48,101	54,887	5,000	58,804	-	58,804	3,917	7%
SUPPLIES & MATERIALS	5,117	2,398	3,850	3,950	3,950	-	3,950	100	3%
CURRENT SERVICES	1,005	-	4,194	6,070	6,070	-	6,070	1,876	45%
FIXED CHARGES	13,310	16,146	17,069	8,000	8,000	-	8,000	(9,069)	(53%)
NON-CAPITALIZED ASSETS	3,259	557	5,000	1,980	3,176	-	3,176	(1,824)	(36%)
Total	57,452	67,202	85,000	25,000	80,000	-	80,000	(5,000)	(6%)
Net Cost	\$ (17,548)	\$ (7,798)	\$ -	\$ (55,000)	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
911 CHARGES	872,801	457,539	-	-	-	-	-	-	-%
TRANSFERS FROM - GENERAL	-	18,058	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	981,243	-	460,218	-	460,218	(521,025)	(53%)
Total	872,801	475,597	981,243	-	460,218	-	460,218	(521,025)	(53%)
Expenses									
SUPPLIES & MATERIALS	4,549	5,031	10,000	10,000	10,000	-	10,000	-	-%
CURRENT SERVICES	42,117	126,526	161,821	122,230	122,230	-	122,230	(39,591)	(24%)
FIXED CHARGES	226,368	238,181	268,272	197,988	197,988	-	197,988	(70,284)	(26%)
CAPITAL OUTLAY	-	-	-	110,000	110,000	-	110,000	110,000	-%
NON-CAPITALIZED ASSETS	424	1,879	541,150	20,000	20,000	-	20,000	(521,150)	(96%)
INTERFUND / BUDGETARY	24,790	-	-	-	-	-	-	-	-%
Total	298,248	371,617	981,243	460,218	460,218	-	460,218	(521,025)	(53%)
Net Cost	\$ (574,553)	\$ (103,980)	\$ -	\$ 460,218	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
OTHER REVENUE	312,882	119,500	350,000	-	350,000	-	350,000	-	-%
Total	312,882	119,500	350,000	-	350,000	-	350,000	-	-%
Expenses									
CURRENT SERVICES	312,882	119,500	350,000	-	350,000	-	350,000	-	-%
Total	312,882	119,500	350,000	-	350,000	-	350,000	-	-%
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Budget Summary

[illegible]

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED - STATE	1,184,893	1,218,338	4,712,769	-	-	-	-	(4,712,769)	(100%)
Total	1,184,893	1,218,338	4,712,769	-	-	-	-	(4,712,769)	(100%)
Expenses									
FIXED CHARGES	1,134,893	1,218,338	246,769	-	-	-	-	(246,769)	(100%)
CAPITAL OUTLAY	-	-	4,466,000	-	-	-	-	(4,466,000)	(100%)
INTERFUND / BUDGETARY	50,000	-	-	-	-	-	-	-	-%
Total	1,184,893	1,218,338	4,712,769	-	-	-	-	(4,712,769)	(100%)
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Opiod 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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED - OTHER	1,070,433	1,748,390	101,051	-	-	-	-	(101,051)	(100%)
SERVICE CHARGES - INVEST EARNINGS	17,351	83,340	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	285,464	-	-	-	-	(285,464)	(100%)
Total	1,087,784	1,831,730	386,515	-	-	-	-	(386,515)	(100%)
Expenses									
SALARIES & BENEFITS	-	21,529	101,051	-	-	-	-	(101,051)	(100%)
SUPPLIES & MATERIALS	-	-	20,000	-	-	-	-	(20,000)	(100%)
FIXED CHARGES	-	-	265,464	-	-	-	-	(265,464)	(100%)
Total	-	21,529	386,515	-	-	-	-	(386,515)	(100%)
Net Cost	\$ (1,087,784)	\$ (1,810,201)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	392,398	378,216	411,942	382,524	382,524	-	382,524	(29,418)	(7%)
TRANSFERS FROM - GENERAL	-	-	1,500	-	-	-	-	(1,500)	(100%)
TRANSFERS FROM - CAPITAL RESERVE	12,227	-	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	604,184	26,523	26,523	-	26,523	(577,661)	(96%)
Total	404,625	378,216	1,017,626	409,047	409,047	-	409,047	(608,579)	(60%)
Expenses									
PROFESSIONAL SERVICES	-	5,300	110,000	30,000	30,000	-	30,000	(80,000)	(73%)
SUPPLIES & MATERIALS	-	-	7,000	3,500	3,500	-	3,500	(3,500)	(50%)
CURRENT SERVICES	102,742	128,699	127,357	117,500	117,500	-	117,500	(9,857)	(8%)
FIXED CHARGES	78,826	66,183	84,717	83,047	83,047	-	83,047	(1,670)	(2%)
CAPITAL OUTLAY	-	334,252	503,552	100,000	100,000	-	100,000	(403,552)	(80%)
NON-CAPITALIZED ASSETS	-	-	185,000	75,000	75,000	-	75,000	(110,000)	(59%)
Total	181,568	534,434	1,017,626	409,047	409,047	-	409,047	(608,579)	(60%)
Net Cost	\$ (223,057)	\$ 156,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
SERVICE CHARGES - DEPARTMENTAL	91,654	156,964	200,000	-	200,000	-	200,000	-	-%
Total	91,654	156,964	200,000	-	200,000	-	200,000	-	-%
Expenses									
CURRENT SERVICES	91,268	156,964	200,000	-	200,000	-	200,000	-	-%
Total	91,268	156,964	200,000	-	200,000	-	200,000	-	-%
Net Cost	\$ (386)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

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 26 will be transferred early, and amounts will be reflected in FY 24 Revised Budget.

Budget Summary

	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
TRANSFERS FROM - GENERAL	500,000	751,523	-	-	-	-	-	-	-%
FUND BALANCE APPROPRIATED	-	-	751,523	-	751,523	-	751,523	-	-%
Total	500,000	751,523	751,523	-	751,523	-	751,523	-	-%
Expenses									
PROFESSIONAL SERVICES	88,875	368,691	1,751,523	-	751,523	-	751,523	(1,000,000)	(57%)
Total	88,875	368,691	1,751,523	-	751,523	-	751,523	(1,000,000)	(57%)
Net Cost	\$ (411,125)	\$ (382,832)	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ (1,000,000)	(100%)

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 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
AD VALOREM TAXES - REAL	11,235,606	11,945,293	12,550,745	12,988,256	13,305,363	582,049	13,887,412	1,336,667	11%
AD VALOREM TAXES - MOTOR VEHICLE	1,367,083	1,539,561	1,520,007	1,673,060	1,707,843	68,928	1,776,771	256,764	17%
AVTAXES - REAL DELINQUENT	42,379	37,592	38,265	43,945	45,708	-	45,708	7,443	19%
NC SALES TAX SPECIAL DISTRICTS	3,713,088	3,735,259	3,710,014	3,684,047	3,778,674	-	3,778,674	68,660	2%
Total	16,358,156	17,257,705	17,819,031	18,389,308	18,837,588	650,977	19,488,565	1,669,534	9%
Expenses									
CONTRACTS & GRANTS	15,749,060	17,910,231	17,819,031	18,389,308	18,837,588	650,977	19,488,565	1,669,534	9%
Total	15,749,060	17,910,231	17,819,031	18,389,308	18,837,588	650,977	19,488,565	1,669,534	9%
Net Cost	\$ (609,096)	\$ 652,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

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

The justifications for increases are as follows:

- > Boone Trail requested a 1-cent tax increase, and the manager recommended a 1-cent tax increase. Boone Trail's call volume continues to increase. The additional funds will allow the station to hire additional staff and replace vehicles.
- > Buies Creek requested a 0.75-cent tax increase, and the manager recommended a 0.75-cent tax increase. Buies Creek will use the additional funds to address rising costs, inflation, and maintaining competitive wages.
- > Crains Creek requested a 1-cent tax increase, and the manager recommended a 1-cent tax increase. Crains Creek's call volume continues to increase. The additional funds will help fund 24/7 staffing and a new pumper tanker.
- > Dunn requested a 2-cent tax increase, and the manager recommended a 2-cent tax increase. Dunn's call volume continues to increase, and the additional funds will be used to hire more staff.
- > Erwin requested a 1-cent tax increase, and the manager recommended a 1-cent tax increase. Erwin will use the additional funds to hire additional staff and to help cover the costs associated with moving staff under the Town of Erwin.

- > Summerville requested a 1-cent tax increase, and the manager recommended a 1-cent tax increase. Summerville will use the additional funds to hire more staff.
- > West Area requested a 2-cent tax increase, and the manager recommended a 2-cent tax increase. The increase is requested to make the rate equal to what is charged in Cumberland County.
- > West Johnston requested a 5-cent tax increase, and the manager recommended a 5-cent tax increase. West Johnston will use the additional funds to expand paid staffing, purchase updated equipment, and enhance training programs for volunteers.

The Averagesboro School District is recommended at the same rate as current, 2 cents, which results in \$448,280.

Special Districts Fund

District	FY 25 Rate	FY 26 Req Rate	FY 26 Rec Rate	Total Revenue FY 25 Rate Produces	Total Revenue FY 26 Rate Produces	Increase
Anderson Creek	0.110	0.110	0.110	2,058,577	2,058,577	-
Angier	0.085	0.085	0.085	2,101,376	2,101,376	-
Benhaven	0.120	0.120	0.120	1,736,333	1,736,333	-
Benson	0.120	0.120	0.120	143,273	143,273	-
Boone Trail	0.100	0.110	0.110	938,309	1,015,873	77,564
Buies Creek	0.100	0.1075	0.1075	913,368	967,344	53,976
Coats/Grove	0.110	0.110	0.110	993,828	993,828	-
Crains Creek	0.100	0.110	0.110	84,480	91,115	6,635
Cypress Pointe	0.095	0.095	0.095	77,326	77,326	-
Dunn	0.090	0.110	0.110	1,993,761	2,341,553	347,792
Erwin	0.095	0.105	0.105	462,846	501,064	38,218
Flatbranch	0.130	0.130	0.130	696,264	696,264	-
Flatwoods	0.120	0.120	0.120	159,029	159,029	-
Godwin	0.150	0.150	0.150	18,009	18,009	-
Northwest Harnett	0.080	0.080	0.080	1,612,684	1,612,684	-
Spout Springs	0.120	0.120	0.120	3,030,135	3,030,135	-
Summerville	0.100	0.110	0.110	1,254,643	1,354,645	100,002
West Area	0.130	0.150	0.150	86,874	97,764	10,890
West Johnston	0.070	0.120	0.120	28,193	44,093	15,900
Total Fire Districts				18,389,308	19,040,285	650,977
Averagesboro School District	0.020	0.020	0.020	448,280.00	448,280.00	-

Veterans Treatment Court Fund

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

Budget Summary

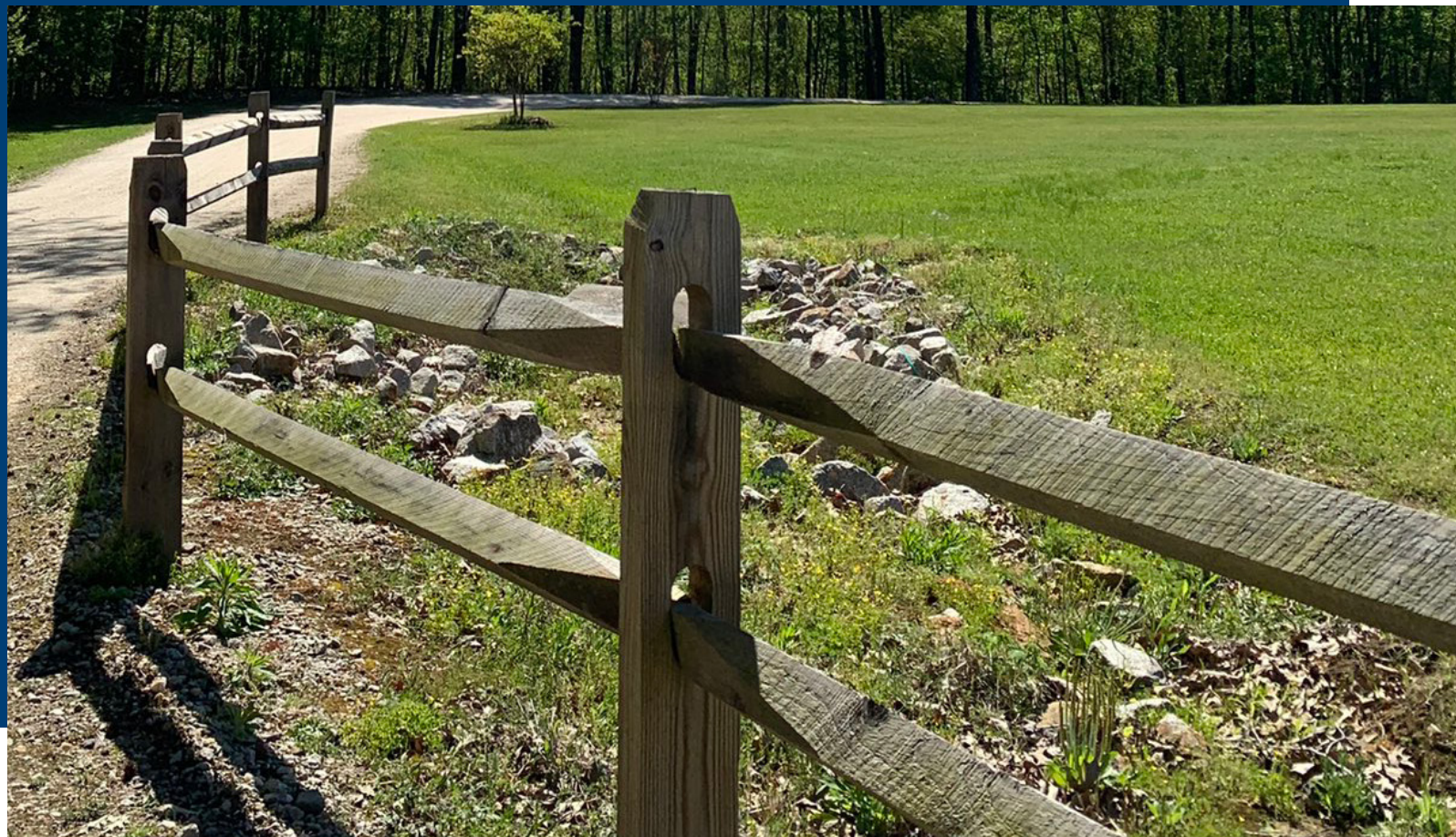
	FY 23 Actual	FY 24 Actual	FY 25 Revised	FY 26 Total Requested	FY 26 Recommended Cont	FY 26 Recommended Exp	FY 26 Total Recommended	Recommended Variance	Recommended % Inc/Dec
Revenues									
RESTRICTED - FEDERAL	230,436	116,052	539,509	129,830	140,630	-	140,630	(398,879)	(74%)
RESTRICTED - STATE	180,726	25,000	149,227	-	-	-	-	(149,227)	(100%)
CONTRIBUTIONS AND DONATIONS	28,255	15,571	50,000	19,800	19,800	-	19,800	(30,200)	(60%)
FUND BALANCE APPROPRIATED	-	-	52,000	-	-	-	-	(52,000)	(100%)
Total	439,417	156,623	790,736	149,630	160,430	-	160,430	(630,306)	(80%)
Expenses									
SALARIES & BENEFITS	7,278	7,964	27,265	2,100	2,100	-	2,100	(25,165)	(92%)
PROFESSIONAL SERVICES	271,466	308,647	497,016	101,400	112,200	-	112,200	(384,816)	(77%)
SUPPLIES & MATERIALS	72,504	6,030	60,019	10,500	10,500	-	10,500	(49,519)	(83%)
CURRENT SERVICES	27,808	37,344	195,151	35,630	35,630	-	35,630	(159,521)	(82%)
FIXED CHARGES	37,326	-	11,285	-	-	-	-	(11,285)	(100%)
NON-CAPITALIZED ASSETS	18,844	-	-	-	-	-	-	-	-%
Total	435,226	359,985	790,736	149,630	160,430	-	160,430	(630,306)	(80%)
Net Cost	\$ (4,191)	\$ 203,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%

Expansion & Other Notes

No county funding for Veterans Treatment Court is requested in FY 2026.



Glossary



Glossary

Account

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

Accrual Basis

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

Ad Valorem Tax

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

Agency Fund

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

Allocation

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

Amended Budget

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

American Rescue Plan

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

Annual Budget

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

Annual Comprehensive Financial Report

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

Annualize

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

Amortization

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

Appropriated Fund Balance

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

Appropriation

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

Approved Budget

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

Assessed Valuation

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

Assessment

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

Asset

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

Audit

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

Authorized Positions

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

Balanced Budget

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

Benefits

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

Bond

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

Bond Premium

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

Bond Rating

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

Bond Refinancing

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

Budget

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

Budget Calendar

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

Budget Document

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

Budget Manual

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

Budget Message

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

Budget Ordinance

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

Budgetary Basis

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

Capital Assets

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

Capital Improvements

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

Capital Improvements Plan (CIP)

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

Capital Outlay

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

Capital Project

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

Certificates of Participation (COPS)

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

Contingency

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

Continuation Budget

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

Contractual Services

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

Cost-of-living Adjustment (COLA)

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

County Appropriation

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

Debt Service

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

Department

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

Depreciation

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

Disbursement

The expenditure of money from an account.

Division

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

Enhanced 911 (E911)

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

Encumbrance

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

Enterprise Fund

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

Expansion Budget

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

Expense

The amount of assets or services used during a period.

Expenses

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

Expenditure

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

Fiduciary Fund

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

Fiscal Year (FY)

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

Fixed Assets

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

Forecast

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

Full Faith and Credit

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

Full-Time Equivalent Positions (FTE)

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

Function

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

Fund

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

Fund Accounting

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

Fund Balance

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

General Fund

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

General Obligation Bond

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

Generally Accepted Accounting Principles (GAAP)

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

Goal

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

Governmental Funds

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

Grants

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

Indirect Cost

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

Infrastructure

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

Installment Purchase Agreement

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

Interest

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

Interfund Transfers

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

Intergovernmental Revenue

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

Investments

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

Key Performance Indicators (KPIs)

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

Lease Purchase Agreement

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

Line Items

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

Local Government Commission (LGC)

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

Long-term Debt

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

Major Funds

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

Mandated Service

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

Modified Accrual

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

Net County Cost

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

Non-Departmental Accounts

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

Non-Major Funds

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

Non-operating Revenues

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

Objective

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

Obligations

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

Operating Budget

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

Operating Expenses

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

Operating Revenue

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

Ordinance

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

Pay-As-You-Go Basis

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

Performance Measure

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

Prior Year

The fiscal year immediately preceding the current year.

Program

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

Property Tax

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

Proprietary Fund

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

Purchase Order

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

Referendum

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

Reserve

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

Resolution

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

Revaluation

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

Revenue Bond

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

Revenue Neutral

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

Revenues

Funds received as income to support the operations of government.

Salaries & Benefits

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

Sales Tax

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

Special District

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

Special Revenue Fund

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

Tax Base

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

Tax Collection Rate

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

Tax Levy

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

Tax Rate

The amount of tax levied per \$100 assessed valuation.

Tax Year

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

Taxes

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

Transfers In/Out

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

Trust Fund

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

Unencumbered Balance

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

Unreserved Fund Balance

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

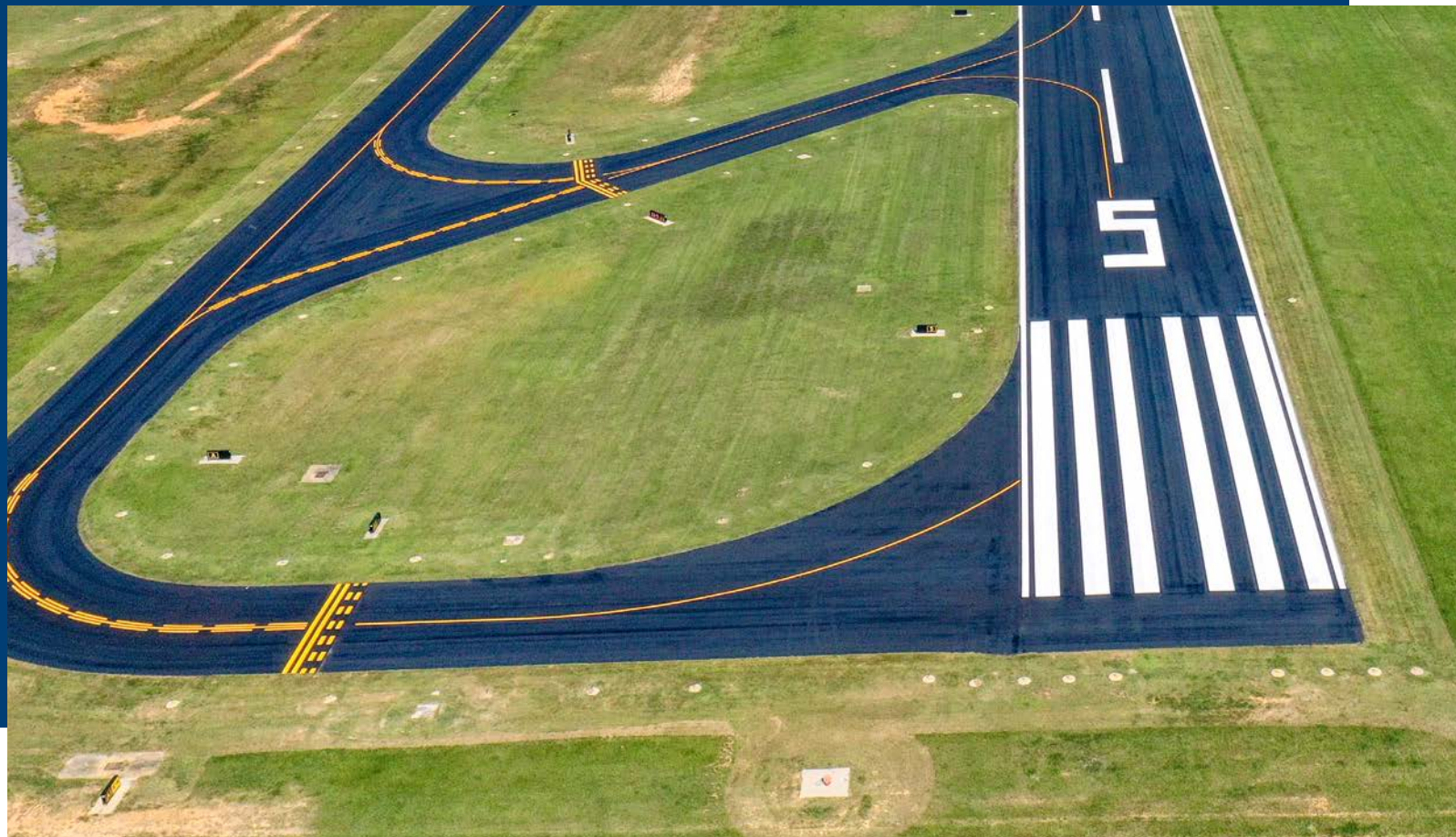
User Charge

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





Appendices





Appendix 1

Harnett County Fiscal Year 2026 Recommended Fee Changes



Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Development Services	Increase	Major Subdivision Plat – Final Review	100	200	Per plat	Due to the number of projects the DRB receives that are not complete submittals	6,000
Development Services	Increase	Major Subdivision Plat – Final Review	100	200	Per plat	Due to the number of projects the DRB receives that are not complete submittals	6,000
Development Services	New	Preliminary Plat for third review and each review after	0	100	Per plat	Due to the number of projects the DRB receives that are not complete submittals	2,000
Development Services	New	Conditional Rezoning	0	\$500.00 first 10 acres; \$50.00 per acre over 10 acres	Per application	Suggested charge in the Land Use Plan Update; Surrounding counties also charge this fee	2,000
Building Inspections	Other	New Single Family Dwelling: 5,001 or more square feet	\$1,390 plus \$0.20 x sq. ft	Final cost rounded to nearest whole dollar		Ease of money handling	
Emergency Services - Operational Permits							
Emergency Services	New	Additive Manufacturing	0	100	Per facility	Requires research related to material use, MAQ's, combustible dust	
Emergency Services	Increase	Amusement Buildings (Includes Site Plan Review)	75	100	Per site	To align with surrounding areas	
Emergency Services	Decrease	Carnivals and Fairs (Includes Site Plan Review)	75	0	Per event	Generate sales tax revenue	
Emergency Services	Increase	Combustible Dust-Producing Operations	75	100	Per facility	To align with surrounding areas	

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Emergency Services	Increase	Covered Mall Buildings (Includes construction plan review. Does not include individual tenant spaces.)	75	100	Per facility	To align with surrounding areas	
Emergency Services	New	Energy Storage Systems	0	100	Per system	To align with surrounding areas	
Emergency Services	Decrease	Exhibits, Trade Shows and Festivals (Includes Site Plan Review)	75	0		Generate sales tax revenue	
Flammable and combustible liquids - 6 subcategories							
Emergency Services	Increase	To operate tank vehicles or facilities where flammable and combustible liquids are produced, processed, transported, stored, dispensed or used	75	100	Per facility/ tank	To align with surrounding areas – Prior Name: Liquids Use, Dispensing, Storage, Transportation	
Emergency Services	New	Place temporary out of service (more than 90 days)	0	100	Per tank	To align with surrounding areas	
Emergency Services	Increase	Change contents of tank	75	100	Per tank	To align with surrounding areas	

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Emergency Services	Increase	Manufacture, process, blend or refine	75	100	Per facility	To align with surrounding areas	
Emergency Services	Increase	Liquid Dispensing - AGST/UGST to Vehicles	75	100	Per tank	On demand mobile fueling requires review and approval of vehicles, safety and emergency response plan, training records and site plans.	
Emergency Services	Increase	Liquid Dispensing - Tanker to Vehicles	75	100	Per site	Permit now includes on-demand mobile fueling which requires review and approval of vehicle, safety and emergency response plan, training records and site plans.	
End of flammable and combustible liquids group							
Emergency Services	Increase	Liquid or gas-fueled vehicles or equipment in assembly Buildings	75	100	Per site	To align with surrounding areas	
Emergency Services	New	Nightclubs	0	100		New method of procedure (MOP)	
Emergency Services - Construction Permits							
Emergency Services	New	Compressed gases	0	100	Per system	To align with surrounding areas	300
Emergency Services	New	Cryogenic fluids	0	100	Per system	To align with surrounding areas	
Emergency Services	New	Emergency responder communication coverage system	0	100	Per system + \$.01 square foot	To align with surrounding areas	3,000

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Emergency Services	Other	Energy storage systems	100	100	Per system	Name change to align with new code – Prior name: Battery Energy Storage System Inspection	100
Emergency Services	New	Fire pumps and related equipment	0	200	Per pump & related equipment	To align with surrounding areas	200
Emergency Services	Increase	Flammable and combustible liquids	75	100	Per tank/ system	To align with surrounding areas	200
Emergency Services	New	Fuel cell power systems	0	100	Per system	New requirement	
Emergency Services	New	Gas detection systems	0	100	Per system	New requirement	200
Emergency Services	Other	Gates and barricades across fire apparatus access roads	100	100	Per system	Name change to align with new code – Prior name: Emergency Access Gate Inspection	
Emergency Services	New	Hazardous materials	0	100	Per facility	To align with surrounding areas	100
Emergency Services	New	High-piled combustible storage	0	100	Per facility	New requirement	100
Emergency Services	New	Industrial ovens	0	100	Per oven	To align with surrounding areas	
Emergency Services	New	Motor vehicle repair rooms and booths	0	100	Per room/ booth	To align with surrounding areas	
Emergency Services	New	Plant extraction systems	0	100	Per system	New requirement	
Emergency Services	Increase	Private fire hydrants	75	100	Per system	To align with surrounding areas	
Emergency Services	New	Smoke control or smoke exhaust systems	0	100	Per system	To align with surrounding areas	100

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Emergency Services	New	Solar photovoltaic power systems	0	100	Per system	To align with surrounding areas	
Emergency Services	New	Special event structure	0	100	Per structure	New requirement	
Emergency Services	Increase	Spraying or dipping	75	100	Per room/ booth	To align with surrounding areas	25
Information Technology	Remove	Email Hosting: Microsoft Exchange Mailbox under 100 users	7	0	Per unit	No longer needed	0
Information Technology	Remove	Email Hosting: Microsoft Exchange Mailbox 100 users or more	9	0	Per unit	No longer needed	0
Information Technology	Remove	New Customers – Technical Support Services – No Block of Time	110	0	Per unit	No longer needed	0
Information Technology	Remove	New Customers – Block of 15 hours of Technical Support Services	105	0	Per unit	No longer needed	0
Information Technology	Remove	New Customers – Block of 25 hours of Technical Support Services	95	0	Per unit	No longer needed	0

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Information Technology	Remove	New Customers – Block of 50 hours of Technical Support Services	80	0	Per unit	No longer needed	0
Information Technology	Remove	New Customers – Block of 100 hours of Technical Support Services	75	0	Per unit	No longer needed	0
Information Technology	Remove	New Customers – Block of 200 hours of Technical Support Services	70	0	Per unit	No longer needed	0
Information Technology	Remove	New Customers – Block of 300 hours of Technical Support Services	65	0	Per unit	No longer needed	0
Information Technology	Remove	New Customers – Block of 400 hours of Technical Support Services	60	0	Per unit	No longer needed	0
Information Technology	Remove	New Customers – Overages if block of hours chosen	85	0	Per unit	No longer needed	0
Information Technology	Increase	Technical Support Services – No Block of Time	95	115	Per hour	Last increase in 2018; Increased cost of employee time	
Information Technology	Increase	Block of 50 hours of Technical Support Services	80	110	Per hour	Last increase in 2018; Increased cost of employee time	

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Information Technology	Increase	Block of 100 hours of Technical Support Services	75	100	Per hour	Last increase in 2018; Increased cost of employee time	
Information Technology	Increase	Block of 200 hours of Technical Support Services	70	90	Per hour	Last increase in 2018; Increased cost of employee time	
Information Technology	Increase	Block of 300 hours of Technical Support Services	65	85	Per hour	Last increase in 2018; Increased cost of employee time	
Information Technology	Increase	Block of 400 hours of Technical Support Services	60	80	Per hour	Last increase in 2018; Increased cost of employee time	
Information Technology	Increase	VoIP/FoIP Line and Maintenance (per month)	12.50	22	Per month	Last increase in 2014; Increased cost with cloud-based phone system	
Information Technology	Increase	Virtual Server Space and iTB of Storage (per month)	400	500	Per month	Increased cost of hardware and storage	
Information Technology	Increase	Additional Hosted Virtual Server (per month)	100	200	Per month	Increased cost of hardware and storage	
Information Technology	Increase/Fee Name Change	100MB Internet – Burstable up to 1GB	75	150	Per month	Increased cost of Internet provider and security hardware	
Information Technology	Increase	Office 365 Level 1	14	15	Per month	Increased cost of Office 365 and support products	
Information Technology	Increase	Office 365 Level 2	20	22	Per month	Increased cost of Office 365 and support products	
Information Technology	Increase	Office 365 Level 3	32	34	Per month	Increased cost of Office 365 and support products	

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
GIS	Other	800 MHZ radio, per radio, per month (This fee is charged to Fire, Rescue, Police Departments, Towns and anyone who utilizes an 800 MHZ radio.)	25	25	Per unit	Move from GIS to Emergency Services	
Harnett Regional Jetport	Increase	Fuel – AVGAS	0.45 above county cost	0.50 above county cost	Per gallon	Increase revenue while staying below market value for AVGAS in central/eastern NC	7,930
Harnett Regional Jetport	Increase	Fuel – JET A	1.50 above county cost	1.55 above county cost	Per gallon	Increase revenue while staying below market value for JETA in central/eastern NC	3,628
Harnett Regional Jetport	New	Fuel – AVGAS/ Full Service Fee	0	0.30 above customer cost	Per gallon	Increase revenue - align with other airports that offer dual fuel fees for full vs. self-service; implement a fee that helps recoup operational costs, offset vehicle maintenance and wear, optimize resources, and maintain high-quality, reliable service.	23,248

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Harnett Regional Jetport	New	Forklift Fee	0	100	Per hour	Create a flat rate based on comparable airports in the area. Use for cargo on/offloading with the exceptions to include: HRJ employee operates equipment, the recipient has transportation ready to load at the arrival of aircraft/cargo, HRJ not able to on/offloading aircraft or vehicle.	
Harnett Regional Jetport	New	Ground Power Unit (GPU) Fee – First hour	0	50	Per hour (1 hour minimum)	Create a flat rate based on comparable airports in the area. Use for aircraft/ jet battery jump, aircraft start assist. Exception - HRJ employee operates equipment.	
Harnett Regional Jetport	New	Ground Power Unit (GPU) Fee – After first hour	0	50	Per 30 mins after first hour	Create a flat rate based on comparable airports in the area. Use for aircraft/ jet battery jump, aircraft start assist. Exception - HRJ employee operates equipment.	
Health	Other	A2 Private Option Permit-GS130A-335(a2)	300	300	Per permit	Environmental Health fee set by General Statute; Adding to fee schedule	
Health	Decrease	Engineered Option Permit Fee/Authorized Onsite Wastewater Evaluator (EOP/AOWE)	225	35	Per permit	Environmental Health fee set by General Statute; Adding to fee schedule	
Health	Increase	Fluad QIV 65+	107.77	155.01		Increased cost of medicine	
Health	Increase	Flucelvax QIV	64.77	68.01		Increased cost of medicine	

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Health	Increase	Fluzone QIV	52.77	54.01		Increased cost of medicine	
Health	Increase	MMR – Adult	95	108		Increased cost of medicine	
Health	Increase	Pneumonia Shot	119	272		Increased cost of medicine	
Health	Increase	Menactra	178	179		Increased cost of medicine	
Health	Increase	Rotateq	104	109		Increased cost of medicine	
Health	Increase	Shingrix (only patients 50-64)	182	221		Increased cost of medicine	
Parks & Recreation	Increase/ Rename	Adult Softball (per team)	550	600	Per team	Increased cost of officials; Removed “Men’s” and “requires 2 umpires	
Parks & Recreation	Remove	Adult Softball— Women’s (per team) requires 1 umpire	500	0	Per team	Remove from Fee Schedule; Has not been a program for the past four years; Will combine with Adult Softball (per team)	
Parks & Recreation	Increase	Afterschool Care: Weekly	40	50	Per week	Increased cost of staffing and supplies	
Parks & Recreation	Increase	Summer Camp: Weekly (County Resident)	110	120	Per week	Increased cost of staffing and supplies	
Parks & Recreation	Increase	Summer Camp: Weekly (Out of County Resident)	120	130	Per week	Increased cost of staffing and supplies	
Tax	Increase	Advertising Fee	5	10	Per unpaid parcel	The Tax Department is required to advertise in a newspaper the name, legal description, and amount due to unpaid real property taxes. Costs for advertising continue to increase each year. By increasing the fee to \$10, we hope to cover the cost.	
Solid Waste Fund							

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Solid Waste	Increase	Waste Hauler Permit	130	135	Per permit	Anticipate 4% CPI increase for disposal costs and offset costs for hours of operation at Anderson Creek and Dunn-Erwin landfills	16,200
Solid Waste	Increase	C&D landfill tipping fees	50	54	Per ton	Anticipate 4% CPI increase for disposal costs and offset costs for hours of operation at Anderson Creek and Dunn-Erwin landfills	2,430,000
Solid Waste	Increase	MSW (Transfer Station)	50	54	Per ton	Anticipate 4% CPI increase for disposal costs and offset costs for hours of operation at Anderson Creek and Dunn-Erwin landfills	3,780,000
Solid Waste	Increase	LCID landfill tipping fees	35	37	Per ton	Anticipate 4% CPI increase for disposal costs and offset costs for hours of operation at Anderson Creek and Dunn-Erwin landfills	260,000
Solid Waste	Remove	Furniture including mattresses and box springs	5.00 minimum	0		Remove fee to address illegal dumping of furniture along roadways and vacant properties	
Harnett Regional Water Fund							
Harnett Regional Water	Increase	3/4" Meter Fee	325	425	Per unit	Cost of 3/4" Meter increase for FY 26 Note: For Development Only, Charge included in Residential Tap Fee	150,000
Harnett Regional Water	Increase	1" Meter Fee	450	550	Per unit	Cost of 1" Meter increase for FY 26 Note: For Development Only, Charge included in Residential Tap Fee	15,000

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Harnett Regional Water	Remove	3/4" Meter Fee-Mechanical	70	0	Per unit	HRW no longer has mechanical meters. Remove from Fee Schedule.	
Harnett Regional Water	Remove	1 1/2" Meter Fee	525	0	Per unit	HRW no longer has 1 1/2" meters. Remove from Fee Schedule.	
Harnett Regional Water	Rename	Residential/ Commercial Water Tap On Fee, 3/4" Service (includes System Development Fee)	\$1,200 (total \$4,200)	\$1,200 (total \$4,200)	Per unit	Description Needs to distinguish between Residential and Commercial	
Harnett Regional Water	Rename	Residential Water Tap On Fee, 1" Service (includes System Development Fee)	\$2,200 (total \$5,200)	\$2,200 (total \$5,200)	Per unit	Description Needs to distinguish between Residential and Commercial	
Harnett Regional Water	Rename	Residential Water Tap On Fee, 2" Service (includes System Development Fee)	\$3,500 (total \$6,500)	\$3,500 (total \$6,500)	Per unit	Description Needs to distinguish between Residential and Commercial	
Harnett Regional Water	Rename	Commercial Water Tap On Fee, 1" Service (includes System Development Fee)	\$2,200 (total \$9,700)	\$2,200 (total \$9,700)	Per unit	Description Needs to distinguish between Residential and Commercial	
Harnett Regional Water	Rename	Commercial Water Tap On Fee, 2" Service (includes System Development Fee)	\$3,500 (total \$27,500)	\$3,500 (total \$27,500)	Per unit	Description Needs to distinguish between Residential and Commercial	

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Harnett Regional Water	Rename	Residential Water System Development Fee (includes 3/4", 1" & 2" services) (includes System Development Fee)	3,000	3,000	Per unit	Description Needs to distinguish between Residential and Commercial	
Harnett Regional Water	Rename	Commercial Water System Development Fees	Based on Meter Size & Res Eq	Based on Meter Size & Res Eq	Per unit	Description Needs to distinguish between Residential and Commercial	
Harnett Regional Water	Remove	Water Tap, New District Construction	200	0	Per unit	No new Districts within Harnett County Boundaries	
Harnett Regional Water	Rename	Residential Sewer System Development Fee (includes 3/4" services)	4,000	4,000	Per unit	Description Needs to distinguish between Residential and Commercial	
Harnett Regional Water	Rename	Commercial Sewer System Development Fees	Based on Meter Size & Res Eq	Based on Meter Size & Res Eq	Per unit	Description Needs to distinguish between Residential and Commercial	
Harnett Regional Water	Other	Industrial Sewer Surcharges: BOD above 250 mg/l	0.15	0.15	Per pound	Add to fee schedule; currently charged for years per sewer use ordinance but not on fee schedule	
Harnett Regional Water	Other	Industrial Sewer Surcharges: TSS above 250 mg/l	0.05	0.05	Per pound	Add to fee schedule; currently charged for years per sewer use ordinance but not on fee schedule	
Harnett Regional Water	Other	Industrial Sewer Surcharges: NH3 above 25 mg/l	1.46	1.46	Per pound	Add to fee schedule; currently charged for years per sewer use ordinance but not on fee schedule	

Recommended Fee Changes

Department	New or Increase	Fee Name	Current Fee Amount	Proposed Fee Amount	Units	Justification	Projected Revenue
General Fund							
Harnett Regional Water	Other	Industrial Sewer Surcharges: P above 6 mg/l	12.16	7.10	Per pound	Add to fee schedule; currently charged for years per sewer use ordinance but not on fee schedule	
Harnett Regional Water	New	Industrial User Permit Application Fee	0	500	Per permit	Add to fee schedule; currently no charge for 1 IUP but not on fee schedule	
Harnett Regional Water	New	Industrial User Permit Renewal Fee	0	250	Per permit	Add to fee schedule; currently no charge for 1 IUP but not on fee schedule	
Harnett Regional Water	New	Industrial User Permit Modification Fee	0	250	Per permit	Add to fee schedule; currently no charge for 1 IUP but not on fee schedule	
Harnett Regional Water	New	FOG (Fats, Oils & Grease) Violation Fee-Second NOV	0	100	Per permit	Add to fee schedule; currently no charge	
Harnett Regional Water	New	FOG (Fats, Oils & Grease) Violation Fee-Third NOV	0	500	Per permit	Add to fee schedule; currently no charge	
Harnett Regional Water	New	FOG (Fats, Oils & Grease) Violation Fee-Fourth NOV w/ Suspension	0	500	Per permit	Add to fee schedule; currently no charge	



Appendix 2

Harnett County Fiscal Year 2026 Harnett Regional Water

HARNETT REGIONAL WATER

Capital Improvement Plan 2025-26

EXECUTIVE SUMMARY

The capital improvement plan attached herewith is a working tool developed by the HRW staff to give guidance toward the County’s water and sewer infrastructure development and capital needs program. It consists of an assessment of the current water and wastewater systems and projects these capital needs over a ten-year period. This plan is offered to the Board to seek their guidance and input as they look toward Harnett County’s future. This plan should be a helpful fiscal planning tool that allows us to forecast capital demands on revenues and borrowing power to help avoid overextending ourselves financially during the next ten years and beyond. HRW recommends that the review and approval of this capital improvement plan be accomplished annually as part of the budget process. General approval of this document by resolution does not commit the Board to specific approval of any one project or expenditure, nor does it appropriate money for any project. This would still be accomplished through separate capital project ordinances. The approval by resolution from the Board simply approves the capital improvement plan as a plan for the forecast period.

DESCRIPTION OF COUNTY

Demographics. The County, formed in 1855, has a projected population of 136,709. The per capita income for the County is \$47,518 and the median household income is \$69,012 (23rd in NC). The poverty rate is 13.7% and the unemployment rate currently stands at 3.6%.

Land Area Configurations. Harnett County is located in the south central portion of North Carolina. It lies partially in the Coastal Plain and partially in the Piedmont section. The eastern two-thirds of the County exhibit topographic features common to the Coastal Plain region of North Carolina. It is an area of level to gently rolling terrain with elevations ranging from 100 to 300 feet above sea level. The major underlying geological formation includes sedimentary rocks consisting mostly of unconsolidated sands and clays. Topographical features of the western part of the County resemble the Piedmont region of North Carolina. It is an area of steeper hills with elevations as high as 450 feet above sea level. The major underlying geological formation includes crystalline rocks, such as granite and slate.

Mission Statement.

“Harnett Regional Water provides high quality water and wastewater services to residents and businesses in Harnett County and the surrounding region. The organization is focused on customer service and is committed to environmental stewardship. Its position on the Cape Fear River, combined with significant investments in infrastructure and foresight from past and current leaders, will allow Harnett Regional Water to continue to serve the rapidly growing central region of North Carolina.” HRW continues to grow from a single county water and sewer department to a regional water and wastewater provider.

Description of Existing Facilities. Harnett Regional Water provides water and/or wastewater services to approximately 120,000 Harnett County residents. HRW also provides public water to customers in Counties contiguous to ours. These Counties include Cumberland, Johnston, Moore, Lee, and Wake. The Harnett County Regional Water Treatment Plant supplies water to the Harnett County municipalities of Lillington, Angier, Erwin, and Coats. It supplies water to the Towns of Fuquay-Varina and Holly Springs in Wake County and also the Towns of Spring Lake and Linden in Cumberland County. It also jointly supplies water to Fort Bragg through a partnership with the Public Works Commission of Fayetteville. The Harnett County Regional Water Treatment Plant utilizes the Cape Fear River as the source for the system's drinking water and currently has a treatment capacity of forty-two million gallons a day (42 MGD). HRW's water system consists of nine County water and sewer districts. Each of these districts exists as a separate legal entity pursuant to Chapter 162A of the North Carolina General Statutes. The County maintains and operates the districts for a fee equal to the districts' debt service amount. This amount is paid from general revenues received from water and/or wastewater sales from the various districts. The County established a "Harnett County Public Utilities Fund" in 1998 that consolidated accounting for the operation of these districts. This allowed the department to budget revenues and expenditures in a consolidated manner rather than nine individual district budgets. HRW provides wastewater treatment to the Towns of Angier, Coats and Lillington in Harnett County. HRW also provides wastewater treatment to the Town of Fuquay-Varina in Wake County and Fort Bragg Army Base in Cumberland County. HRW was established in 1982 with approximately 600 water customers and 8 employees. We have grown in the forty-three years since to approximately 44,000 water customers, 14,000 sewer customers and 120 employees. HRW infrastructure consists of approximately 1,490 miles of water mains, 420 miles of sewer collection mains and totals over \$403 million dollars in assets. In addition to the 42 million gallon per day regional water plant mentioned above, other assets include 2 wastewater treatment plants with a combined treatment capacity of 22.5 million gallons per day, 20 elevated water storage tanks with 8.9 million gallons of capacity, 18.2 million gallons of ground storage capacity, a 60 million gallon reservoir, 24 water booster stations with pumping capacity of 133 million gallons per day and 105 sewer lift stations. Approximately 95% of Harnett County residents now have access to public water. As is apparent from the above history, HRW has experienced tremendous

growth and accomplishment through the valiant efforts and foresight of past and present Harnett County Commissioners and staff. Their dedication to a countywide water and strategically located sanitary sewer system is the reason for the utility's success.

WATER SYSTEM

Treatment Facility. HRW's existing 42 mgd (million gallons per day) regional water treatment facility was recently upgraded to that capacity in FY 2016-17 at a cost of approximately \$12 million dollars. The project added four new filters, an upgraded alum sludge disposal system, new backwash/chemical storage and modified the raw water intake and raw water/reservoir low-lift pump stations. Moore County, Johnston County, the Towns of Holly Springs and Fuquay-Varina in Wake County, as well as Fort Bragg in Cumberland County are the current capacity holders in the Harnett County Regional Water Treatment Facility. Currently, HRW is piloting the current treatment facility to establish what improvements will be needed to safely remove PFAS and PFOA (and other such chemicals) from our water supply to meet newly imposed EPA guidelines taking effect in 2029. It is estimated the WTP PFAS Improvements Project will cost approximately \$80 million dollars and begin in FY 2027. The estimated project completion date will be in FY 2028-29. 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 \$120 million dollars for the project as it will be funded by revenue bonds and HRW reserves. There is also the strong possibility that other surrounding entities will be interested in purchasing capacity in the new planned water treatment facility. Those discussions have already begun.

Water Supply Plan. The State of North Carolina requires that all water systems submit an approved water supply plan annually. This plan is currently being updated by the HRW staff. The purpose of this plan is to provide evidence to the

State that the water system is providing adequate planning for the supply of water through a designated planning period. Water supply planning is also continuing in the area of hydraulic modeling as the engineering firm of Hazen & Sawyer is engaged in providing an updated water hydraulic model of our entire distribution system. This will be critical importance in planning and directing future water resources to accommodate new growth.

Water Conservation Measures. Harnett County amended its Water Shortage & Conservation Ordinance in the spring of 2008. The ordinance was amended in response to the drought conditions in our area over the last several years. The ordinance now more clearly defines the stages of water conservation and what triggers their enactment. It also established a normal irrigation schedule and increased the department's enforcement authority during emergencies. Our water supply is a critical resource that must be protected at all costs.

Water Distribution System.

HRW is in design discussions with the Town of Holly Springs in Wake County to upgrade our distribution system by constructing a 24 MGD intermediate pump station and 1 million gallon elevated storage tank to complete HRW's ability to supply the Town with their entire 10 MGD water capacity allocation. This project is estimated to cost approximately \$23 million dollars and would be jointly funded from the Town of Holly Springs and HRW. It is estimated to begin in FY 26 and is still in the negotiating stages with the Town of Holly Springs. The Erwin St. Matthews Road Utility Extension Project is currently underway and will make needed water and wastewater improvements in certain areas of the Town. This project is estimated to cost \$1.8 million dollars. Other planned water projects in Erwin include the Erwin Downtown Utility Project which will connect several buildings in the downtown area to a different water transmission line to improve existing water quality. This project is estimated to cost approximately \$600,000 and should begin in FY 26. The Northwest Water Rehabilitation Project consists of the rehabilitation and replacement of several thousand feet of water transmission mains in the Northwest area of the County. This is needed due to the age of the existing infrastructure and the recurring leaks caused by the pipe insufficiencies. This project is projected to begin in FY 27 and cost approximately \$6 million dollars.

Regional Interconnects. As you are aware, Harnett County's water system is interconnected to several area public water systems that we do not provide water to including: the City of Dunn, the Town of Benson, the City of Raleigh, the Town of Apex, the City of Fayetteville (PWC), the City of Durham, and finally the Town of Cary. These connections are of a vital importance in the event of emergency water shortage conditions. The ability to provide and receive additional water from these various sources makes all of these systems more dependent upon each other and truly interconnected in a regional manner. HRW is a member of the Triangle Water Supply Partnership and our water system participates with the triangle water utilities in regional water supply planning, with the goal of collaboratively planning for, maintaining, and implementing, long-term sustainable and secure water supplies for our region in the future.

WASTEWATER SYSTEM

Wastewater Treatment and Collection. The County currently owns two active wastewater treatment plants, the North Harnett Regional Wastewater Treatment Plant and the South Harnett Regional Wastewater Plant. The South Harnett plant began operation in June 2009 and has a capacity of 15 mgd. It serves all of the southern area of the County and Fort Bragg. The North Harnett Wastewater Treatment Plant has a capacity of 7.5 MGD and recently underwent major modifications to its filters and bio-solids storage facilities as part of the North Harnett Wastewater Treatment Plant Upgrade Project. This project was completed in FY 2020-21 at a cost of approximately \$11 million dollars. The North Harnett Wastewater Treatment Plant is also under construction for a major capacity upgrade which will increase the plant's capacity to 16.5 MGD. This project costs approximately \$112 million dollars and includes participation from our regional wastewater partner towns of Angier, Fuquay-Varina and Lillington. This major expansion is expected to be complete in FY 27. The Southwest Wastewater Pump Station & Force Main Project consists of the renovation of our regional sewer lift station and the construction of approximately 5 miles of 20 inch sewer force main along Hwy 87 in the Southwest portion of Harnett County. This project is currently under design and is estimated to cost approximately \$11.5

million dollars and construction should get underway in FY 26. The Buies Creek-Coats Collection System Upgrade is a planned upgrade of the collection transmission system that transports the wastewater from this area of the County to the North Harnett Wastewater Treatment Plant. This upgrade is needed to support additional growth in these areas including the planned residential subdivisions located in the vicinity of these needed improvements. This project is estimated to cost approximately \$11 million dollars and should begin in FY 27.

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 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
FY 23-24	\$58,498,680

You can see from these figures that annual revenues increased by \$26,336,643 in the last nine fiscal years. This represents a 81% increase in annual operating revenues in that time span. Most of this increase is due to the growth of water and wastewater infrastructure throughout the County and increasing growth of water supply to the surrounding region. Rates must be adjusted to cover the ever increasing cost of service to include debt repayment and meet capital reserve targets to cover emergencies and capital project funding. The overall financial strategy of the Department is to continue to maximize revenues consistent with an even pace of residential and commercial/industrial growth within the County. Expenditures will be kept in line consistent with adequately maintaining treatment and distribution systems while emphasizing regulatory compliance in all areas. Harnett Regional Water is at a historical crossroads in the sense that 95% of all County residents have access to water. Additional access to water has been the primary source of a growing revenue base in the past. However, since most areas within the County now have access to water, future revenue growth will be directly correlated to the Department's goal to provide access to sewer to densely populated unincorporated areas

of the County and the Department's ever increasingly important role as a regional water and wastewater treatment provider to surrounding municipalities, counties and Fort Bragg.

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 project's total budget. The revenue section shows the expected funding sources for each year.

EXPENDITURES											
Project Name	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	FY 2034-35	Totals
NHW/WTP Capacity Upgrade	\$111,376,000										\$111,376,000
SW WW PS & FM	\$11,518,388										\$11,518,388
Erwin St Matthews Rd Utility Ext Project	\$1,770,420										\$1,770,420
Erwin Downtown Utility Project	\$526,357										\$526,357
Old Hamilton Rd Water Extension Project	\$1,596,073										\$1,596,073
Wake County Distribution Upgrade	\$22,650,000										\$22,650,000
BCC Collection System Upgrade		\$10,793,200									\$10,793,200
WTP PFAS Upgrade Project		\$80,000,000									\$80,000,000
NW Water Rehabilitation Project		\$6,000,000									\$6,000,000
Northeast Harnett Regional WTP Project			\$120,000,000								\$120,000,000
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
Totals	\$149,437,238	\$96,793,200	\$120,000,000	\$2,500,000	\$8,200,000	\$1,000,000	\$2,090,000	\$3,750,000	\$3,004,180	\$390,000	\$387,164,618
REVENUES											
	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	FY 2034-35	Totals
Grants from all sources	\$28,300,000	\$15,793,200									\$44,093,200
Revenue Bonds			\$30,000,000								\$30,000,000
State Revolving Loans		\$50,000,000	\$30,000,000								\$80,000,000
Regional Entity Participation			\$40,000,000								\$40,000,000
Holly Springs	\$15,875,000										\$15,875,000
Fuquay Varina	\$42,075,378										\$42,075,378
Angier	\$15,468,889										\$15,468,889
Lillington	\$6,187,556										\$6,187,556
Harnett Regional Water Reserves	\$41,530,415	\$31,000,000	\$20,000,000	\$2,500,000	\$8,200,000	\$1,000,000	\$2,090,000	\$3,750,000	\$3,004,180	\$390,000	\$113,464,595
Totals	\$149,437,238	\$96,793,200	\$120,000,000	\$2,500,000	\$8,200,000	\$1,000,000	\$2,090,000	\$3,750,000	\$3,004,180	\$390,000	\$387,164,618
Debt Summary											
	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	FY 2034-35	Totals
Actual New Debt	\$0	\$50,000,000	\$60,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000,000
Planned Rate Increases											
Current Rates/Water	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	FY 2034-35	Totals
\$22/2,000 min	no change	no change	\$24.00	no change	no change	no change	\$26.00	no change	no change	no change	
\$5.75/1,000 gal above min	no change	no change	\$6.00	no change	no change	no change	\$6.25	no change	no change	no change	
\$3.00 Bulk Rate	no change	no change	\$3.45	no change	no change	no change	\$3.70	no change	no change	no change	
\$2.35 Bulk Rate Capacity Holders	no change	no change	\$2.70	no change	no change	no change	\$2.90	no change	no change	no change	
% increase	no change	no change	7%/15%	no change	no change	no change	7%	no change	no change	no change	
Monthly \$ Increase in Avg Bill	n/a	n/a	\$2.75	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Revenue from increase	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$1,610,000	\$0	\$0	\$0	\$4,610,000
Current Rates/Sewer	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	FY 2034-35	Totals
\$16 Flat	no change	no change	\$17.00	no change	no change	no change	\$18.00	no change	no change	no change	
\$6.5/1,000 gals	no change	no change	\$7.00	no change	no change	no change	\$7.50	no change	no change	no change	
\$2.75 Bulk Rate Capacity Holders	no change	no change	\$3.15	no change	no change	no change	\$3.35	no change	no change	no change	
% increase	no change	no change	7%/15%	no change	no change	no change	7%	no change	no change	no change	
Monthly \$ Increase in Avg Bill	n/a	n/a	\$3.50	n/a	n/a	n/a	\$3.50	n/a	n/a	n/a	
Revenue from increase	\$0	\$0	\$1,135,000	\$0	\$0	\$0	\$1,270,000	\$0	\$0	\$0	\$2,405,000

Duly adopted this the _____ day of _____ 2025, 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: _____

Matthew Nicol, 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 2026 -2032 Capital Improvements Program

Introduction	224
Action Summary	229
Total Cost of Projects by Year	232
Funding Sources	238
Operating Budget Effects	242

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 2026 .

It is important to state upfront that this is a **PLAN**, not a **BUDGET**, since a budget controls the actual spending of allocated funds. While staff attempts to be as accurate as possible, it is difficult to estimate project costs exactly, particularly early in the planning process. Before funds can be spent, they must be budgeted through the operating budget or, in most cases, through a separately adopted project ordinance.

The same is true for operating costs, particularly for new facilities. As facilities are being planned, staff attempts to identify operating costs, such as staffing and utilities. The cost of these items depends on final square footage and operational issues that may not be apparent until the facility is far along in planning.

CIP Process

The CIP is a plan which is updated annually and may be modified at any time to reflect changing conditions. A CIP is a systematic way of anticipating, planning, and budgeting for major projects. The adoption of a CIP can improve the credit worthiness (bond rating) of a jurisdiction.

Timeline for adoption:

CIP requests originate at the department/agency level. Requests were submitted on or before October 25, 2024.

The Manager's Office is responsible for reviewing new and existing requests and recommending a proposed CIP to the Board of Commissioners. The recommended CIP was presented on December 2, 2024. During the December 10, 2024, work session, Commissioners reviewed the recommendation in detail..

Public comment was held on December 16, 2024.

The CIP was adopted on January 6, 2025.

Overall Approach

Keep in mind that the Capital Improvement Program is just a plan. While a great deal of effort and analysis have gone into the development of the CIP, it will most likely change during the fiscal year. The CIP will continue to be reviewed throughout the year, and recommended plan changes will be presented to the Board of Commissioners for consideration.

Board of Education

The Board of Education has requested approximately \$483 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 2024, as part of its FY 2025 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 2024 Estimated Cost	How CIP Addresses
Current Projects		
Flatwoods Middle School (1100 seats, land procured)	\$ 78,000,000	Included as a funded project
Tier 1 Projects (Immediate to 1 year)		
Highland High School (2000 seats, land procured)	\$ 97,000,000	Included as a future project
Lillington-Shawtown Elementary School Gym Addition	\$ 8,000,000	Included as a funded project
Child Nutrition Freezer Storage	\$ 4,200,000	Included as a funded project
New School Transportation Facility (McNeill Street property)	\$ 15,401,352	Included as a future project
HCHS/THS/WHHS Renovations (estimate needed)	TBD	Not submitted as a CIP request
Triton High School Auxiliary Gym Addition	\$ 10,000,000	Included as a future project
Tier 2 Projects (2 to 3 years)		
STAR Academy Renovations/Replacement	\$ 100,000	Not submitted as a CIP request
Buies Creek Elementary School Replacement	\$ 35,000,000	Included as a future project
Tier 3 Projects (4 to 7 years)		
Southwest (NC 87 corridor) Elementary School	\$ 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
Tier 4 Projects (Beyond 7 years)		
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 2025-2031 CIP was approved by the Board of Commissioners on December 18, 2023.

Changes to previously approved CIP include the following:

- > **Cooperative Extension – Agricultural Center Educational Kitchen:** Construct an educational kitchen, to provide Harnett County farmers with essential digital marketing tools to enhance their businesses and promote local food products [+180,000].
- > **Cooperative Extension – Farmers Market Phase 1:** Construct Phase 1 of the new permanent farmers market facility next to Harnett Regional Water Business Center to support growers transitioning to higher value crops, support new growers, connect Harnett County residents to fresh farm products, and serve as an activity and educational hub for the county [+1,000,000].
- > **Development Services – Highland School Road Extension:** Construct a new road segment connecting Buffalo Lake Road to Tingen Road. This approximately 0.6-mile extension is necessary to accommodate the anticipated growth in the area, particularly the construction of a new high school along Highland School Road within the next three years [+3,693,080].
- > **Emergency Services – Angier VIPER Radio Project:** Construct a new emergency radio communications tower in the Angier area in partnership with the NC State Highway Patrol [+2,025,000].
- > **Emergency Services – Spout Springs VIPER Radio Project:** Construct a new emergency radio communications tower in the Spout Springs area in partnership with the NC State Highway Patrol [2,025,000].

- > **Establish a Vehicle Replacement Capital Reserve Fund:** Establish an annual contribution of \$120,000 to the Harnett Area Rural Transit System Capital Reserve Fund. Funds will be used to replace countyowned HARTS vehicles. The Harnett County Board of Commissioners established Fund 522, a capital reserve fund for HARTS, in FY 2025 [+120,000].
- > **Fleet Maintenance – Fleet Maintenance Facility Improvement or Replacement:** Construct a 40'x80' metal building addition to the county garage facility to provide adequate space for the maintenance of the county's expanding fleet, thereby improving vehicle service turnaround times and ensuring the safety of garage staff [+560,000].
- > **Harnett Area Rural Transit System (HARTS) – HARTS vehicle replacement:** Replace county owned transit vehicles in accordance with North Carolina Department of Transportation (NCDOT)'s guidelines based on maximum mileage and lift mechanism cycles [+126,165].
- > **Harnett County Schools – Resurfacing of Rubberized Tracks:** Resurface the rubberized tracks at Western Harnett High School, Triton High School, and Harnett Central High School to prevent safety hazards for student-athletes [+162,998].
- > **Harnett County Sheriff's Office - Body-Worn Camera System:** Purchase and install body-worn cameras for 70 law enforcement officers [+506,940].
- > **Harnett Regional Jetport (HRJ) – Fuel Tank Replacement:** Replace existing Avgas and JetA tanks to increase fuel capacity and provide a safer working environment for employees [+2,250,184].
- > **Harnett Regional Jetport (HRJ) – Runway Extension:** 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. This expansion is a proactive step to ensure that the jetport remains competitive and can effectively serve the needs of businesses relying on air transportation [+15,600,000].
- > **Parks & Recreation – Anderson Creek Park Development Phase 3:** Replace the playground equipment at Anderson Creek Park [+140,612].
- > **Parks & Recreation – Boone Trail Park Development Phase 2:** Develop Phase 2 of the Boone Trail Park, which will consist of new park amenities including additional parking, amphitheater, sidewalks, general grading and sitework, landscaping, and signage [+478,305].
- > **Public Library – Mobile Outreach Vehicle:** Purchase a bookmobile to provide library services to underserved areas of Harnett County [+305,605].
- > **Public Library – Radio Frequency Identification (RFID) Installation in Branches:** Implement RFID technology at Angier, Benhaven, Boone Trail, Coats, Dunn, and Erwin Library Branches to improve workflow efficiencies, improve security and loss prevention, strengthen collection management, and enhance patron experience [+137,845].

Add Future Projects

- > **Parks & Recreation – Bunnlevel Community Park:** Develop a new community park in the Bunnlevel area to include a playground, picnic shelter, small open space, and parking area.
- > **Harnett County Schools – Flatwoods Elementary School:** Construct a new 150,000 square-foot elementary school to accommodate 1,100 students and to alleviate projected overcrowding at Anderson Creek Primary, Boone Trail Elementary, Lillington-Shawtown Elementary, Highland Elementary, and South Harnett Elementary schools.
- > **Harnett County Schools – Harnett County early College/Career Technology Center (Lillington):** Construct a new 110,000 square-foot high school to accommodate 530 students and promote economic growth, educational excellence, and community development.

- > **Harnett County Schools – Stadium Lighting Upgrades:** Upgrade the stadium lighting systems at all Harnett County high schools, including Western Harnett High School, Harnett Central High School, Overhills High School, and Triton High School. The current lighting systems, primarily utilizing metal halide bulbs, are becoming increasingly obsolete and inefficient.
- > **Harnett County Schools – Triton High School:** Construct a 15,000 square-foot auxiliary gymnasium addition at Triton High School to provide adequate recreational and instructional space for students.**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.

The CIP encompasses both high-level summaries of major projects, revenues, and operating expenses, and in-depth analyses of individual projects, including justifications, detailed cost estimates, funding sources, and potential budgetary implications.

Assumptions

Generally, construction costs are inflated 6-10% per year. Staff also recommends a 5-10% contingency for most projects.

Other project costs, such as equipment, and operating costs are usually inflated by a factor of 3% per year, unless there is good reason to use another inflationary factor (which will be noted).

Operating costs are generally inflated 3% per year unless costs are fixed by contract.

Debt Indicators

As the list above demonstrates, there are significant future projects on the horizon, namely school facilities and the construction of a new animal shelter and farmers market. All these projects will require that the county issue debt in order to fund them. Harnett County already has a fairly high debt burden (figures below are from the NC Treasurer's 2023 Analysis of Debt report):

- > The debt to appraised value ratio is 1.199%. The average ratio of counties 100,000 to 249,999 population is 0.943%. The highest ratio in the population group is 1.682%.
- > Harnett County's debt per capita (what each resident would owe if the debt had to be repaid today) is \$1,152. The average debt per capita for the population group is \$1,136. The highest debt per capita in this group is \$2,020.

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

Cooperative Extension - Agricultural Center Educational Kitchen
 Parks & Recreation - Anderson Creek Park Development Phase 3
 Emergency Services - Angier VIPER Radio Tower
 Parks & Recreation - Boone Trail Park Development Phase 2
 Cooperative Extension - Farmers Market Phase 1
 Fleet Maintenance - Fleet Maintenance Facility Improvement
 Harnett Regional Jetport (HRJ) - Fuel Tank Replacement
 Harnett Area Rural Transit System (HARTS) - HARTS Vehicle Replacement
 Harnett Area Rural Transit System (HARTS) - HARTS Vehicle Replacement Capital Reserve Fund
 Development Services - Highland School Road Extension
 Public Library - Mobile Outreach Vehicle
 Public Library - Radio Frequency Identification (RFID) Installation in Branches
 Harnett County Schools - Resurfacing of Rubberized Tracks
 Harnett Regional Jetport (HRJ) - Runway Extension
 Emergency Services - Spout Springs VIPER Radio Tower

Approved-No Contracts

Animal Services - Animal Shelter Replacement
 Parks & Recreation - Boone Trail Park Development Phase 1
 Parks & Recreation - Cape Fear Shiner Park Development Phase 2
 Emergency Medical Services (EMS) - Cardiac Monitors Replacement
 Central Carolina Community College (CCCC) - CCCC - Capital Maintenance & Replacement Fund
 Harnett County Schools - Child Nutrition Freezer/Cooler
 Emergency Medical Services (EMS) - Convalescent Transport Unit Replacements
 Information Technology - Core Server Infrastructure Upgrade/Replacement
 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
 Emergency Medical Services (EMS) - Emergency Medical Services Capital Reserve Appropriation
 Emergency Medical Services (EMS) - Emergency Transport Unit Remounts
 Emergency Medical Services (EMS) - Emergency Transport Unit Replacements
 Central Carolina Community College (CCCC) - Etheridge Renovations

Facilities Maintenance - Facilities Capital Maintenance & Replacement Fund
 Harnett County Schools - Flatwoods Middle School
 Harnett County Sheriff - Generator Purchase and Installation
 Parks & Recreation - Greenway Trail Construction Capital Reserve Appropriation
 Harnett County Schools - Harnett County Schools Maintenance Fund
 Harnett County Schools - Lillington-Shawtown Elementary School Gym Addition
 Central Carolina Community College (CCCC) - Miriello HVAC Replacement
 Central Carolina Community College (CCCC) - Miriello Renovations
 Parks & Recreation - Neills Creek Park Master Plan and Park Development Phase 1
 Solid Waste - Northwest Convenience Center Relocation
 Parks & Recreation - Northwest Harnett Park Development
 Parks & Recreation - Parks & Recreation Capital Reserve Appropriation
 Parks & Recreation - Patriots Park Development Phase 3
 Department of Social Services (DSS) - Second Floor Upfit
 Harnett County Sheriff - Sheriff Capital Reserve Appropriation
 Emergency Medical Services (EMS) - Stretchers and Power Load Equipment Replacement

Approved-Contracts Let

Harnett County Sheriff - Body-Worn Camera System
 Information Technology - Broadband Expansion Initiative

Substantially Complete

Development Services - Comprehensive Land Use Plan Update
 Harnett County Schools - New Northwest Harnett Elementary School
 Harnett Regional Jetport (HRJ) - New Terminal Construction

Completed

Emergency Services - Emergency (VIPER) Radios Replacement - Municipal Police Departments
 Harnett Regional Jetport (HRJ) - Harnett Regional Jetport Master Plan Update
 Harnett County Schools - Johnsonville Elementary School Phase 1 Expansion & Renovation

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
 Facilities Maintenance - Courthouse Shell-Space Upfit
 Harnett County Schools - Custodial & Grounds Warehouse Replacement
 Harnett County Sheriff - Detention Center Housing Unit Addition

Central Carolina Community College (CCCC) - Drainage System Repair
Harnett County Sheriff - Evidence Storage & Crime Scene Processing Bay
Harnett County Schools - Flatwoods Elementary School
Harnett Regional Jetport (HRJ) - Hangar Development
Harnett County Schools - Harnett County Early College/Career Technology Center (Lillington)
Harnett County Schools - Harnett County Schools Transportation Maintenance Facility Replacement
Harnett County Schools - Lafayette Elementary School Renovation
Harnett County Schools - New Highland High School
Harnett County Schools - Stadium Lighting Upgrades
Harnett County Schools - Triton High School Auxiliary Gym Addition
Public Library - Western Harnett Service Expansion

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
<u>Animal Services</u>											-
Animal Shelter Replacement	9,216,076	256,636	-	4,262,878	4,696,562	-	-	-	-	-	9,216,076
<i>Animal Services Total</i>	9,216,076	256,636	-	4,262,878	4,696,562	-	-	-	-	-	9,216,076
<u>Central Carolina Community College (CCCC)</u>											-
CCCC - Capital Maintenance & Replacement Fund	-	-	589,000	589,000	589,000	589,000	589,000	589,000	200,000	200,000	3,934,000
Etheridge Renovations	1,880,920	-	-	-	-	-	-	1,880,920	-	-	1,880,920
Miriello HVAC Replacement	210,000	-	210,000	-	-	-	-	-	-	-	210,000
Miriello Renovations	1,648,081	-	-	-	1,648,081	-	-	-	-	-	1,648,081
<i>Central Carolina Community College (CCCC) Total</i>	3,739,001	-	799,000	589,000	2,237,081	589,000	589,000	2,469,920	200,000	200,000	7,673,001
<u>Cooperative Extension</u>											
Agricultural Center Educational Kitchen	180,000	-	180,000	-	-	-	-	-	-	-	180,000
Farmers Market Phase 1	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000
<i>Cooperative Extension Total</i>	180,000	-	1,180,000	-	-	-	-	-	-	-	1,180,000
<u>Department of Social Services (DSS)</u>											
Second Floor Upfit	1,200,000	67,985	1,132,015	-	-	-	-	-	-	-	1,200,000
<i>Department of Social Services (DSS) Total</i>	1,200,000	67,985	1,132,015	-	-	-	-	-	-	-	1,200,000
<u>Development Services</u>											
Comprehensive Land Use Plan Update	219,000	197,895	31,105	-	-	-	-	-	-	-	229,000
Highland School Road Extension	-	-	774,360	1,459,360	1,459,360	-	-	-	-	-	3,693,080
<i>Development Services Total</i>	219,000	197,895	805,465	1,459,360	1,459,360	-	-	-	-	-	3,922,080

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
<u>Emergency Medical Services (EMS)</u>											
Cardiac Monitors Replacement	610,855	-	-	-	610,855	-	-	-	-	-	610,855
Convalescent Transport Unit Replacements	-	445,710	134,415	141,136	148,193	155,602	163,382	171,551	180,129	189,135	1,729,253
County Morgue	396,100	-	396,100	-	-	-	-	-	-	-	396,100
Emergency Medical Services Capital Reserve Appropriation	-	690,000	1,100,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	7,740,000
Emergency Transport Unit Remounts	-	368,297	125,621	-	-	-	312,841	321,221	329,600	312,841	1,770,421
Emergency Transport Unit Replacements	-	1,011,839	554,774	285,709	294,030	302,352	-	-	327,317	-	2,776,021
Stretchers and Power Load Equipment Replacement	1,163,524	-	-	-	-	-	-	-	1,163,524	-	1,163,524
<i>Emergency Medical Services (EMS) Total</i>	2,170,479	2,515,846	2,310,910	1,276,845	1,903,078	1,307,954	1,326,223	1,342,772	2,850,570	1,351,976	16,186,174
<u>Emergency Services</u>											
Angier VIPER Radio Tower	-	-	-	-	-	-	-	-	-	2,025,000	2,025,000
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
Spout Springs VIPER Radio Tower	-	-	-	-	-	-	-	-	-	2,025,000	2,025,000
<i>Emergency Services Total</i>	7,182,408	7,182,408	-	-	-	-	-	-	-	4,050,000	11,232,408
<u>Facilities Maintenance</u>											
Benhaven (former) School Renovation	3,292,401	3,292,401	-	-	-	-	-	-	-	-	3,292,401
Facilities Capital Maintenance & Replacement Fund	-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,500,000
HVAC Control Upgrades and Standardization	500,775	500,775	-	-	-	-	-	-	-	-	500,775
<i>Facilities Maintenance Total</i>	3,793,176	4,293,176	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	8,293,176
<u>Fleet Maintenance</u>											
Fleet Maintenance Facility Improvement or Replacement	-	-	-	560,000	-	-	-	-	-	-	560,000
<i>Fleet Maintenance Total</i>	-	-	-	560,000	-	-	-	-	-	-	560,000

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
<u>Harentt Area Rural Transit System (HARTS)</u>											
HARTS Vehicle Replacement	-	-	-	126,165	129,949	133,848	-	141,879	146,135	150,519	828,495
HARTS Vehicle Replacement Capital Reserve Fund	-	-	-	120,000	120,000	120,000	120,000	120,000	120,000	120,000	840,000
<i>Harentt Area Rural Transit System (HARTS) Total</i>	-	-	-	246,165	249,949	253,848	120,000	261,879	266,135	270,519	1,668,495
<u>Harnett County Schools</u>											
Camera Upgrades	453,124	453,124	-	-	-	-	-	-	-	-	453,124
Child Nutrition Freezer/Cooler	-	-	4,294,035	-	-	-	-	-	-	-	4,294,035
Early College at Dunn Relocation/Renovation	-	27,448	537,552	-	-	-	-	-	-	-	565,000
Electronic Door Locks	355,332	355,332	-	-	-	-	-	-	-	-	355,332
Flatwoods Middle School	-	1,200,000	1,380,365	53,826,704	30,322,841	-	-	-	-	-	86,729,910
Harnett County Schools Maintenance Fund	-	4,241,415	1,400,000	2,775,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	16,816,415
Johnsonville Elementary School Phase 1 Expansion & Renovation	5,100,000	5,100,000	-	-	-	-	-	-	-	-	5,100,000
Lillington-Shawtown Elementary School Gym Addition	-	-	7,285,000	-	-	-	-	-	-	-	7,285,000
New Northwest Harnett Elementary School	45,802,344	45,802,344	-	-	-	-	-	-	-	-	45,802,344
Resurfacing of Rubberized Tracks	-	-	-	162,998	375,346	-	-	-	-	-	538,344
Weapons Detection Systems	3,977,247	3,977,247	-	-	-	-	-	-	-	-	3,977,247
<i>Harnett County Schools Total</i>	55,688,047	61,156,910	14,896,952	56,764,702	32,098,187	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	171,916,751
<u>Harnett County Sheriff</u>											
Body-worn Camera System	-	-	101,388	101,388	101,388	101,388	101,388	-	-	-	506,940
Detention Center Body Scanner System	166,000	-	166,000	-	-	-	-	-	-	-	166,000
Generator Purchase and Installation	2,700,000	-	2,700,000	-	-	-	-	-	-	-	2,700,000
Sheriff Capital Reserve Appropriation	-	3,930,591	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	9,130,591
<i>Harnett County Sheriff Total</i>	2,866,000	3,930,591	3,617,388	751,388	751,388	751,388	751,388	650,000	650,000	650,000	12,503,531

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
<u>Harnett Regional Jetport (HRJ)</u>											
Apron Expansion	5,110,473	5,110,473	-	-	-	-	-	-	-	-	5,110,473
Fuel Tank Replacement	-	-	1,096,667	1,153,517	-	-	-	-	-	-	2,250,184
Harnett Regional Jetport Master Plan Update	414,357	414,357	-	-	-	-	-	-	-	-	414,357
New Terminal Construction	6,391,150	6,870,096	374,325	-	-	-	-	-	-	-	7,244,421
Runway Extension	15,600,000	-	1,730,000	13,870,000	-	-	-	-	-	-	15,600,000
<i>Harnett Regional Jetport (HRJ) Total</i>	27,515,980	12,394,926	3,200,992	15,023,517	-	-	-	-	-	-	30,619,435
<u>Information Technology</u>											
Broadband Expansion Initiative	4,735,000	4,735,000	1,393,626	-	-	-	-	-	-	-	6,128,626
Core Server Infrastructure Upgrade/Replacement	1,736,753	789,433	-	-	947,320	-	-	-	-	-	1,736,753
Core Storage Infrastructure Upgrade/Replacement	500,000	-	-	500,000	-	-	-	-	-	-	500,000
<i>Information Technology Total</i>	6,971,753	5,524,433	1,393,626	500,000	947,320	-	-	-	-	-	8,365,379

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
<u>Parks & Recreation</u>											
Anderson Creek Park Development Phase 2	235,000	208,263	-	-	-	-	-	-	-	-	208,263
Anderson Creek Park Development Phase 3	-	-	-	140,612	-	-	-	-	-	-	140,612
Benhaven Community Park Redevelopment	242,500	242,965	-	-	-	-	-	-	-	-	242,965
Boone Trail Park Development Phase 1	135,000	15,020	119,980	-	-	-	-	-	-	-	135,000
Boone Trail Park Development Phase 2	-	-	-	-	-	-	-	-	-	478,305	478,305
Cape Fear Shiner Park Development Phase 2	780,379	-	517,779	262,600	-	-	-	-	-	-	780,379
Greenway Trail Construction Capital Reserve Appropriation	-	365,000	218,762	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,283,762
Neills Creek Park Development Master Plan and Park Development Phase 1	1,309,400	52,893	66,207	1,387,822	-	-	-	-	-	-	1,506,922
Neills Creek Park Restroom, Concession & Maintenance Building	444,225	-	109,225	335,000	-	-	-	-	-	-	444,225
Northwest Harnett Park Development	1,441,100	-	65,000	-	561,500	816,000	-	-	-	-	1,442,500
Parks & Recreation Capital Reserve Appropriation	-	1,750,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	3,350,000
Patriots Park Development Phase 3	210,000	4,350	205,650	-	-	-	-	-	-	-	210,000
Shawtown Community Park Development	217,500	220,025	-	-	-	-	-	-	-	-	220,025
<i>Parks & Recreation Total</i>	5,015,104	2,858,516	1,502,603	2,426,034	861,500	1,116,000	300,000	300,000	300,000	778,305	10,442,958
<u>Public Library</u>											
Benhaven Branch Library	406,728	344,240	-	-	-	-	-	-	-	-	344,240
Mobile Outreach Vehicle	-	-	-	-	283,220	32,385	-	-	-	-	315,605
Radio Frequency Identification (RFID) Installation in Branches	-	-	-	137,845	-	-	-	-	-	-	137,845
<i>Public Library Total</i>	406,728	344,240	-	137,845	283,220	32,385	-	-	-	-	797,690
Grand Total	126,163,752	100,723,562	31,338,951	84,497,734	45,987,645	5,950,575	4,986,611	6,924,571	6,166,705	9,200,800	295,777,154

Total Cost of Each Project by Year

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Northwest Convenience Center Relocation	513,581	165,108	345,990	10,406	-	-	-	-	-	-	521,504
Solid Waste Total	513,581	165,108	345,990	10,406	-	-	-	-	-	-	521,504
Grand Total	513,581	165,108	345,990	10,406	-	-	-	-	-	-	521,504

Funding Sources

PROJECT BUDGET	Budget	Fiscal Year										Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032		
	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Animal Services	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	32,341	32,341	-	-	-	-	-	-	-	-	-	32,341
Debt Proceeds	9,183,735	224,295	-	4,262,878	4,696,562	-	-	-	-	-	-	9,183,735
Animal Services Total	9,216,076	256,636	-	4,262,878	4,696,562	-	-	-	-	-	-	9,216,076
Central Carolina Community College (CCCC)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	210,000	-	210,000	-	-	-	-	-	-	-	-	210,000
CCCC Capital Reserves	3,529,001	-	-	-	1,648,081	-	-	1,880,920	-	-	-	3,529,001
Transfer from General Fund	-	-	589,000	589,000	589,000	589,000	589,000	589,000	200,000	200,000	200,000	3,934,000
Central Carolina Community College (CCCC) Total	3,739,001	-	799,000	589,000	2,237,081	589,000	589,000	2,469,920	200,000	200,000	200,000	7,673,001
Cooperative Extension	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	-	200,000	-	-	-	-	-	-	-	-	200,000
Grants, Gifts, Etc.	130,000	-	930,000	-	-	-	-	-	-	-	-	930,000
Transfer from General Fund	50,000	-	50,000	-	-	-	-	-	-	-	-	50,000
Cooperative Extension Total	180,000	-	1,180,000	-	-	-	-	-	-	-	-	1,180,000
Department of Social Services (DSS)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	1,200,000	67,985	1,132,015	-	-	-	-	-	-	-	-	1,200,000
Department of Social Services (DSS) Total	1,200,000	67,985	1,132,015	-	-	-	-	-	-	-	-	1,200,000
Development Services	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	219,000	197,895	31,105	-	-	-	-	-	-	-	-	229,000
Debt Proceeds	-	-	154,872	291,872	291,872	-	-	-	-	-	-	738,616
Grants, Gifts, Etc.	-	-	619,488	1,167,488	1,167,488	-	-	-	-	-	-	2,954,464
Development Services Total	219,000	197,895	805,465	1,459,360	1,459,360	-	-	-	-	-	-	3,922,080
Emergency Medical Services (EMS)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	396,100	-	396,100	-	-	-	-	-	-	-	-	396,100
EMS Capital Reserves	1,774,379	1,825,846	814,810	426,845	1,053,078	457,954	476,223	492,772	2,000,570	501,976	8,050,074	8,050,074
Transfer from General Fund	-	690,000	1,100,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	7,740,000
Emergency Medical Services (EMS) Total	2,170,479	2,515,846	2,310,910	1,276,845	1,903,078	1,307,954	1,326,223	1,342,772	2,850,570	1,351,976	16,186,174	16,186,174

Funding Sources

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
<u>Emergency Services</u>	-	-	-	-	-	-	-	-	-	-	-
ARP Fund	7,182,408	7,182,408	-	-	-	-	-	-	-	-	7,182,408
Transfer from Radio Project Cap Reserves	-	-	-	-	-	-	-	-	-	4,050,000	4,050,000
<i>Emergency Services Total</i>	7,182,408	7,182,408	-	-	-	-	-	-	-	4,050,000	11,232,408
<u>Facilities Maintenance</u>	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	660,496	617,679	-	-	-	-	-	-	-	-	617,679
Facilities Capital Reserves	500,775	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	500,000	4,500,000
<i>Facilities Maintenance Total</i>	3,793,176	4,293,176	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	8,293,176
<u>Fleet Maintenance</u>	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	-	-	560,000	-	-	-	-	-	-	560,000
<i>Fleet Maintenance Total</i>	-	-	-	560,000	-	-	-	-	-	-	560,000
<u>Harenett Area Rural Transit System (HARTS)</u>	-	-	-	-	-	-	-	-	-	-	-
General Fund Operating Revenue	-	-	-	32,971	32,971	32,971	-	32,971	32,971	32,971	197,826
HARTS Capital Reserves	-	-	-	93,194	96,978	100,877	-	108,908	113,164	117,548	630,669
Transfer from General Fund	-	-	-	120,000	120,000	120,000	120,000	120,000	120,000	120,000	840,000
<i>Harenett Area Rural Transit System (HARTS) Total</i>	-	-	-	246,165	249,949	253,848	120,000	261,879	266,135	270,519	1,668,495
<u>Harnett County Schools</u>	-	-	-	-	-	-	-	-	-	-	-
Capital Reserves	-	4,241,415	1,400,000	1,562,998	1,775,346	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	15,979,759
Capital Reserves Fund Balance	-	-	-	1,375,000	-	-	-	-	-	-	1,375,000
Debt Proceeds	4,785,703	4,813,151	13,496,952	53,826,704	30,322,841	-	-	-	-	-	102,459,648
General Obligation Bonds	40,170,664	40,167,164	-	-	-	-	-	-	-	-	40,167,164
Grants, Gifts, Etc.	10,000,000	10,000,000	-	-	-	-	-	-	-	-	10,000,000
Lottery Proceeds	731,680	1,931,680	-	-	-	-	-	-	-	-	1,931,680
Other	-	3,500	-	-	-	-	-	-	-	-	3,500
<i>Harnett County Schools Total</i>	55,688,047	61,156,910	14,896,952	56,764,702	32,098,187	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	171,916,751

Funding Sources

PROJECT BUDGET	Budget	Fiscal Year										Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032		
Harnett County Sheriff	-	-	-	-	-	-	-	-	-	-	-	
Asset Forfeiture Funds	-	-	101,388	101,388	-	-	-	-	-	-	202,776	
General Fund Fund Balance	-	-	-	-	101,388	101,388	101,388	-	-	-	304,164	
Grants, Gifts, Etc.	2,866,000	-	2,866,000	-	-	-	-	-	-	-	2,866,000	
Transfer from General Fund	-	3,930,591	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	9,130,591	
Harnett County Sheriff Total	2,866,000	3,930,591	3,617,388	751,388	751,388	751,388	751,388	650,000	650,000	650,000	12,503,531	
Harnett Regional Jetport (HRI)	-	-	-	-	-	-	-	-	-	-	-	
Airport Capital Reserves	524,947	709,473	-	-	-	-	-	-	-	-	709,473	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	
Grants, Gifts, Etc.	26,599,883	11,351,083	2,975,535	15,023,517	-	-	-	-	-	-	29,350,135	
Interest	391,150	334,370	225,457	-	-	-	-	-	-	-	559,827	
Harnett Regional Jetport (HRI) Total	27,515,980	12,394,926	3,200,992	15,023,517	-	-	-	-	-	-	30,619,435	
Information Technology	-	-	-	-	-	-	-	-	-	-	-	
ARP Fund	750,000	750,000	593,626	-	-	-	-	-	-	-	1,343,626	
General Fund Fund Balance	2,000,000	2,000,000	-	-	-	-	-	-	-	-	2,000,000	
Grants, Gifts, Etc.	1,985,000	1,985,000	800,000	-	-	-	-	-	-	-	2,785,000	
Information Technology Fund	2,236,753	789,433	-	500,000	947,320	-	-	-	-	-	2,236,753	
Information Technology Total	6,971,753	5,524,433	1,393,626	500,000	947,320	-	-	-	-	-	8,365,379	
Parks & Recreation	-	-	-	-	-	-	-	-	-	-	-	
Capital Reserves	-	-	118,762	-	-	-	-	-	-	-	118,762	
Debt Proceeds	444,225	-	109,225	335,000	-	-	-	-	-	-	444,225	
General Fund Fund Balance	1,616,900	-	-	387,822	311,500	566,000	-	-	-	-	1,265,322	
Grants, Gifts, Etc.	1,000,000	-	-	1,000,000	250,000	250,000	-	-	-	-	1,500,000	
Parks Capital Reserves	1,031,154	172,593	648,986	403,212	-	-	-	-	-	478,305	1,703,096	
SCIF Fund	922,825	570,923	325,630	-	-	-	-	-	-	-	896,553	
Transfer from General Fund	-	2,115,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	4,515,000	
Parks & Recreation Total	5,015,104	2,858,516	1,502,603	2,426,034	861,500	1,116,000	300,000	300,000	300,000	778,305	10,442,958	
Public Library	-	-	-	-	-	-	-	-	-	-	-	
Capital Reserves	-	-	-	34,461	183,220	32,385	-	-	-	-	250,066	
Debt Proceeds	115,589	115,589	-	-	-	-	-	-	-	-	115,589	
General Fund Fund Balance	281,139	-	-	-	-	-	-	-	-	-	-	
Grants, Gifts, Etc.	10,000	10,000	-	103,384	100,000	-	-	-	-	-	213,384	
Interest	-	218,651	-	-	-	-	-	-	-	-	218,651	
Public Library Total	406,728	344,240	-	137,845	283,220	32,385	-	-	-	-	797,690	
Grand Total	126,163,752	100,723,562	31,338,951	84,497,734	45,987,645	5,950,575	4,986,611	6,924,571	6,166,705	9,200,800	295,777,154	

Funding Sources

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Capital Reserve	513,581	165,108	345,990	10,406	-	-	-	-	-	-	521,504
Solid Waste Total	513,581	165,108	345,990	10,406	-	-	-	-	-	-	521,504
Grand Total	513,581	165,108	345,990	10,406	-	-	-	-	-	-	521,504

Operating Budget Effects

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
<u>Animal Services</u>	-	-	-	-	-	-	-	-	-	-	-
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
<i>Animal Services Total</i>	-	-	-	-	-	1,576,154	1,545,770	1,534,232	1,523,050	1,512,235	7,691,441
<u>Central Carolina Community College (CCCC)</u>	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	-	589,000	589,000	589,000	589,000	589,000	589,000	200,000	200,000	3,934,000
<i>Central Carolina Community College (CCCC) Total</i>	-	-	589,000	589,000	589,000	589,000	589,000	589,000	200,000	200,000	3,934,000
<u>Emergency Medical Services (EMS)</u>	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	(154,421)	(52,107)	(48,307)	(58,307)	(58,307)	(58,307)	(58,307)	(60,207)	(58,307)	(606,577)
Increased Operating Costs	-	-	8,200	3,296	3,395	3,497	3,602	3,710	3,821	3,936	33,457
Transfer from General Fund	-	690,000	1,100,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	7,740,000
<i>Emergency Medical Services (EMS) Total</i>	-	535,579	1,056,093	804,989	795,088	795,190	795,295	795,403	793,614	795,629	7,166,880
<u>Emergency Services</u>	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	-	-	-	-	-	-	-	-	-	(79,168)	(79,168)
Transfer from General Fund	-	-	-	675,000	675,000	675,000	675,000	675,000	675,000	-	4,050,000
<i>Emergency Services Total</i>	-	-	-	675,000	675,000	675,000	675,000	675,000	675,000	(79,168)	3,970,832
<u>Facilities Maintenance</u>	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	754,249	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	-	185,161	54,388	55,806	57,264	58,762	60,301	61,521	62,776	-	595,979
Transfer from General Fund	-	578,433	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,578,433
<i>Facilities Maintenance Total</i>	-	1,575,802	691,503	688,281	685,099	681,957	678,269	675,824	654,964	500,000	6,831,699
<u>Fleet Maintenance</u>	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	-	8,355	7,679	7,919	8,146	8,391	8,642	8,902	58,034
<i>Fleet Maintenance Total</i>	-	-	-	8,355	7,679	7,919	8,146	8,391	8,642	8,902	58,034
<u>Harentt Area Rural Transit System (HARTS)</u>	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	-	-	120,000	120,000	120,000	120,000	120,000	120,000	120,000	840,000
<i>Harentt Area Rural Transit System (HARTS) Total</i>	-	-	-	120,000	120,000	120,000	120,000	120,000	120,000	120,000	840,000

Operating Budget Effects

PROJECT BUDGET	Budget	Fiscal Year									Total
		Prior to 2025	Current Year: 2025	Year 1: 2026	Year 2: 2027	Year 3: 2028	Year 4: 2029	Year 5: 2030	Year 6: 2031	Year 7: 2032	
<u>Harnett County Schools</u>	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	8,526,780	3,450,750	11,893,250	11,572,000	11,250,750	10,929,500	10,608,250	10,287,000	9,965,750	88,484,030
Transfer from General Fund	-	3,251,415	410,000	410,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	12,471,415
<i>Harnett County Schools Total</i>	-	11,778,195	3,860,750	12,303,250	12,972,000	12,650,750	12,329,500	12,008,250	11,687,000	11,365,750	100,955,445
<u>Harnett County Sheriff</u>	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	-	-	101,388	101,388	101,388	-	-	-	304,164
Transfer from General Fund	-	3,930,591	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	9,130,591
<i>Harnett County Sheriff Total</i>	-	3,930,591	650,000	650,000	751,388	751,388	751,388	650,000	650,000	650,000	9,434,755
<u>Harnett Regional Jetport (HRI)</u>	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	-	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	7,663
Transfer from General Fund	-	8,499	-	-	-	-	-	-	-	-	8,499
<i>Harnett Regional Jetport (HRI) Total</i>	-	8,499	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	16,162
<u>Information Technology</u>	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	789,433	-	-	-	-	-	-	-	-	789,433
<i>Information Technology Total</i>	-	789,433	-	-	-	-	-	-	-	-	789,433
<u>Parks & Recreation</u>	-	-	-	-	-	-	-	-	-	-	-
Decreased Costs	3,500	750	500	500	500	500	500	500	500	500	4,750
Increased Operating Costs	13,950	11,616	13,410	25,523	42,397	31,368	34,272	40,519	43,286	48,422	290,813
Transfer from General Fund	-	2,115,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	4,515,000
<i>Parks & Recreation Total</i>	17,450	2,127,366	313,910	326,023	342,897	331,868	334,772	341,019	343,786	348,922	4,810,563
<u>Public Library</u>	-	-	-	-	-	-	-	-	-	-	-
Increased Operating Costs	-	69,725	135,310	144,091	151,492	316,746	327,853	339,351	351,285	363,641	2,199,494
<i>Public Library Total</i>	-	69,725	135,310	144,091	151,492	316,746	327,853	339,351	351,285	363,641	2,199,494
Grand Total	17,450	20,815,190	7,296,566	16,309,989	17,090,673	18,497,033	18,156,086	17,737,596	17,008,500	15,787,105	148,698,738

Operating Budget Effects

[illegible]





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