



**TOWN OF HARRISBURG, NORTH CAROLINA  
HARRISBURG TOWN HALL  
TOWN COUNCIL MEETING**

**June 8, 2026  
6:00 PM**

**AGENDA**

**1. CALL TO ORDER**

- A. The meeting may be viewed remotely via YouTube at the following link:  
[Meeting Video](#)
- B. AGENDA ADOPTION
- C. INVOCATION
- D. PLEDGE OF ALLEGIANCE
- E. SPECIAL PRESENTATIONS
  - 1. Capital Improvement Project (CIP) Map
- F. PUBLIC COMMENT - Anyone wishing to address the Town Council may do so during the Public Comment section. Please state your name and address for the record, be courteous and do not repeat what has already been said. Please keep your comments about the subject and not personal in nature.

**2. CONSENT AGENDA**

- A. Consider the minutes of the May 11, 2026, Town Council Meeting
- B. Consider the minutes of the May 11, 2026, Closed Session
- C. Consideration of a construction contract with Bryant Electric Repair & Construction, Inc. for the installation of the Fire Signal at Station #3 and Related Budget and Project Ordinances
- D. Consideration of FY2026 Budget Ordinance Amendment to Close Out the Hwy 49 Special Revenue Fund

**3. COMMUNICATIONS**

- A. TOWN MANAGER REPORT
- B. STAFF REPORTS
  - 1. Finance Report
  - 2. Law Enforcement Report

3. Fire Department Report
  - C. MAYOR'S COMMENTS
  - D. COUNCIL COMMENTS
  4. **PUBLIC HEARINGS**
    - A. Public Hearing for Consideration of FY2027 Budget Ordinance, Tax Rate, Schedule of Fees, and Capital Improvement Plan
  5. **OLD BUSINESS**
  6. **NEW BUSINESS**
    - A. Consider Appointments to the Planning & Zoning Board
    - B. Consider Appointments to the Board of Adjustment
    - C. Consider Appointments to the Parks & Recreation Advisory Board
    - D. Consider Appointments to the Harrisburg Art, Culture, and Heritage (HACH) Committee
    - E. Consideration of Contract with Eagle Carports for the construction of the public safety storage building and the related FY2026 Budget and Project Ordinance Amendments
    - F. Resolution In Opposition To North Carolina Senate Bill 445
  7. **ACTION ITEMS**
  8. **CLOSED SESSION**
  9. **ADJOURNMENT**
- 

**Vision Statement**

Harrisburg will be a distinctive, family-focused community where memories are made.

**Mission Statement**

Together, we enhance our quality of life by collaborating, planning, and investing to create our community of choice.

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## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Consider the minutes of the May 11, 2026, Town Council Meeting

**Presenting Personnel:**

**Suggested Motion or Action:**

Motion to approve the minutes of the May 11, 2026, Town Council meeting.

**Description/Background:**

Draft minutes of the May 11, 2026, Town Council meeting are presented for consideration.

**Recommendation:**

Approval

**Fiscal Impact:**

**Attachments:**

1. May 11 Minutes

**TOWN OF HARRISBURG, NORTH CAROLINA  
TOWN COUNCIL MEETING  
MONDAY, MAY 11, 2026  
6:00PM**

**MINUTES**

Mayor Jennifer Teague called the meeting to order.

PRESENT: Mayor Jennifer Teague; Councilmembers Dr. Erin Banks, Mike Thevenin, Altyn Cotell, Ron Smith, La'Trecia Glover, Chris Faw, Lex Thomas

**1A.**

**CALL TO ORDER**

Mayor Teague called the meeting to order.

**1B.**

**AGENDA ADOPTION**

**MOTION:**

Councilmember Thomas made a motion to adopt the agenda as presented. Second was made by Councilmember Thevenin. **The motion passed 7-0.**

**1C.**

**INVOCATION**

Councilmember Thevenin conducted the invocation.

**1D.**

**PLEDGE OF ALLEGIANCE**

**1E.**

**SPECIAL PRESENTATIONS**

- **Harrisburg Youth Council Capstone Project 2025-2026: Pollinator Garden Recap.**  
The Harrisburg Youth Council's 2025–2026 Capstone Project centered on creating a lasting, meaningful impact in the community through the development of a pollinator garden at Pharr Mill Park. Designed and led by the Youth Council, the project aimed to promote environmental stewardship, increase awareness of the importance of native plants and pollinators, and provide a space for education and community engagement.

After months of planning, coordination, and hands-on effort, the project reached a major

milestone with the Pollinator Garden Plant Day held on Saturday, April 18. This event marked the culmination of much of the Council’s work, bringing residents together to actively take part in the garden’s creation. Community members were invited to stop by throughout the day to plant in the garden, learn about pollinators and native species through educational displays, and take home potted plants as a way to continue these efforts beyond the park.

More than just a single event, Plant Day reflected the broader purpose of the project—fostering a sense of ownership, environmental responsibility, and connection within the community. Through their leadership, the Youth Council not only created a new natural amenity at Pharr Mill Park but also inspired others to play a role in supporting local ecosystems. The success of the project was made possible through strong collaboration and community partnerships, along with the dedication of all 38 members of the Harrisburg Youth Council, whose work brought this vision to life.

- **Presentation of the FY2027 Manager’s Recommended Budget.** Town Manager, Rob Donham, presented his FY2027 Manager’s Recommended Budget, including the proposed budget ordinance, tax rate, fee schedule, and capital improvement plan.

## **1F.**

### **PUBLIC COMMENT**

- Amos McClorey, 1413 Cooper Avenue, Kannapolis – spoke concerning Mayor Pro-Tem title issue. Director of local NAACP and will be reporting issue to National NAACP.
- Rosa Culver-Sims, Harrisburg – spoke again concerning Mayor Pro-Tem issue
- Johanna Bocko, 824 Juanita, Concord, NC – spoke concerning Mayor Pro-Tem issue
- Carson Bailey, 3946 Melissa Drive, Harrisburg – spoke requesting sidewalks on Roberta Road
- Wally Wallace, 3093 Spring Forest Road, Harrisburg – presented a Certificate of Appreciation from the AUSA (Association of US Army) as well as a special coin and pin to Chris Faw honoring both Mr. Faw and his wife for their work in supporting veteran’s and their families.

## **2.**

### **CONSENT AGENDA**

- A. Consider the minutes of the April 13, 2026, Town Council Meeting
- B. Consideration of Contract with Professional Health Services, Inc. for annual physicals for firefighters and the related FY206 Budget Ordinance Amendment
- C. Set a public hearing for consideration of the FY2027 proposed Budget Ordinance, Fee Schedule, Capital Improvement Plan, and Tax Rate for June 8, 2026

- D. Consideration of amended Fee Schedule reflecting changes for Pop Warner Football and Cheer registration fees for the remainder of FY2056
- E. Consideration of Contract with Anchor-Richey for the repair of a Fire Department Ladder Truck

**MOTION:**

Councilmember Thevenin made a motion to approve the Consent Agenda. Second was made by Councilmember Smith. **The motion passed 7-0.**

**3A.**

**COMMUNICATIONS**

**TOWN MANAGER REPORT**

- The website should now have been updated to reflect the Mayor-Pro Tem title for Dr. Banks.
- Attended CityVision in Raleigh last week along with Deputy Town Manager Lee Connor and Councilmembers Chris Faw and La'Trecia Glover. Heard a lot of interesting and powerful information. Learned about a lot of innovations and challenges other municipalities are dealing with.
- Also made some legislative visits while in Raleigh to discuss the proposed tax levy limits
- Elie Landrum, Assistant to the Town Manager, then presented the Q3 Quarterly Report

**3B.**

**COMMUNICATIONS**

**STAFF REPORTS**

1. Finance Director Brian Lee presented the Finance report
2. Captain Sherry Nash presented the Law Enforcement report
3. Fire Chief Bryan Dunn presented the Fire Department report

**3C.**

**COMMUNICATIONS**

**MAYOR'S COMMENTS**

- First Rockin the Burg concert held this past Saturday
- Attended the Pinwheel Ceremony at the Cabarrus County Courthouse for Child Abuse Awareness
- Attended Law Enforcement Day on May 1<sup>st</sup> honoring Cabarrus County police officers that have been lost in the line of duty
- Attended Pruitt Health's Skilled Nursing Care Week kick-off today, with a proclamation presentation and reception afterward

### **3D.**

#### **COMMUNICATIONS COUNCIL COMMENTS**

##### **Councilmember Glover**

- Concord is hosting the ribbon cutting for their new standalone emergency department on Wednesday at 3:00pm
- Enjoyed attending CityVision last week as it is a great opportunity to see how other municipalities are doing things
- Questioned if there is any preventive support we can provide in situations of domestic violence. Town Manager Donham stated that we can investigate what other municipalities are doing to see if there is anything out there, but we do have a crime prevention division.

##### **Councilmember Faw**

- Privileged to be in Raleigh for CityVision. It was interesting to see if they were interested in our thoughts and opinions. Learned a lot about preparing for disasters.
- Great to hear from the Youth Council and thanked all those involved in the Youth Council.

##### **Councilmember Banks**

- Participated in the recent 5k here, and it was very well done by the YMCA and the Town of Harrisburg Parks and Recreation.
- HACH held the Art Walk a couple of weeks ago and it was very well done also
- Juneteenth is coming up June 18<sup>th</sup> from 5pm to 8pm
- Look forward to working with Rob to make the Mayor Pro-Tem issue right, but also the dais nameplate has still not been reflected and there has been no decision by the Council to change anything, so also look forward to that being resolved.

##### **Councilmember Smith**

- Ran the MPO Meeting this last month since both the Chair and Vice-Chair were out. Lots of talk about projects and timelines, but no real answers at this time.
- Stallings Road issues: Harmony should be at that window now to put in the berm to buffer the retention pond, and one section of sidewalk from Harrisburg elementary to Stallings Farm awaiting update for completion status.

### **4A.**

#### **PUBLIC HEARING**

**H-2026-01-R Peach Orchard Road Subdivision: A request to annex and conditionally rezone two properties for the purpose of developing a 149-lot residential neighborhood on 175 acres and related Development Agreement.** The applicant is proposing an annexation and

rezoning of a 175+-acre site for the purpose of developing a single-family subdivision with one-hundred and forty-nine (149) detached units. Lot sizes vary from ¼ of an acre to over ½ of an acre, resulting in an average lot size of 15,353 sq. ft or .35 of an acre. The proposed density for the site is 0.85 dwelling units per acre. The RL district has a maximum density of two (2) dwelling units per acre. However, if approved, this conditional zoning district will be tied to the proposed site plan and density be capped at 0.85 units/acre. The project includes 32.52 acres of open space (active and passive) within the community and offers 20.18 acres of dedicated public open space to the Town.

The Planning and Zoning Board heard the item and, after deliberations at its April 21, 2026, meeting, approved a motion to recommend the Town Council disapprove the request citing public safety issues related to access to the northern property, speed and curvature of Peach Orchard Road, environmental concerns, and a pedestrian at-grade crossing.

Council will consider this project over the course of three separate public hearings tonight - the annexation to the Town Limits, a rezoning petition to change the zoning from the existing Cabarrus County zoning classification to a Harrisburg Residential Low Conditional Zoning District (CZ-RL) and entering into a development agreement outlining the responsibility, rights, and responsibility of the developer. These will be held as three distinct public hearings within this one agenda item and will ultimately lead to up to three separate motions in the June 8, 2026, Town Council meeting.

The public hearing was opened.

Speaking:

- Lisa Thompson, 100 N. Tryon Street, Charlotte, NC - applicant – for
- Mike Wallace, 11460 Peach Orchard Road, Harrisburg – against
- John Ruttowski, 10891 Robinson Church Road, Charlotte, NC - against

After some discussion, the following actions were taken:

**MOTION #1:**

Councilmember Faw made a motion to continue the public hearing for H-2026-01 – Anx - Peach Orchard Annexation Petition to the August 10, 2026, Town Council meeting. Second was made by Councilmember Banks. **The motion passed 7-0.**

**MOTION #2:**

Councilmember Faw made a motion to continue the public hearing for H-2026-01 – R - Peach Orchard Map Amendment Petition to the August 10, 2026, Town Council meeting. Second was made by Councilmember Banks. **The motion passed 7-0.**

**MOTION #3:**

Councilmember Faw made a motion to continue the public hearing for Peach Orchard Development Agreement to the August 10, 2026, Town Council meeting. Second was made by Councilmember Banks. **The motion passed 7-0.**

**5A.**

**OLD BUSINESS**

None

**6A.**

**NEW BUSINESS**

**Consideration of FY2026 Budget Ordinance Amendment for North Carolina Amateur Sports Grant Proceeds.** The Parks and Recreation Department was awarded a grant from North Carolina Amateur Sports for \$1,000 to purchase youth football helmets for the youth football program.

After some discussion, the following action was taken:

**MOTION:**

Councilmember Thomas made a motion to approve FY2026 Budget Ordinance Amendment for the North Carolina Amateur Sports Grant Proceeds in the amount of \$1,000. **Second was made by Councilmember Thevenin. The motion passed 7-0.**

**6B.**

**NEW BUSINESS**

**Consideration of a Construction Services Contract for Back Creek Greenway Connection at Raging Ridge Road.** The Back Creek Greenway Connection at Raging Ridge Road project will extend the existing portion of the Back Creek Greenway over to Raging Ridge Road. This project will provide direct access from Hickory Ridge High School to the existing greenway located behind the Camellia Gardens neighborhood. Town staff will install a pedestrian crosswalk with Rectangular Rapid Flash Beacons (RRFBs) at the northernmost entrance to the High School, connecting this portion of the greenway with the existing sidewalk, once the project is nearing completion. This will also tie into a sidewalk addition project that is currently being planned for the western side of Raging Ridge Road. Upon completion of these coordinated projects, Raging Ridge Road will have sidewalk along both sides of the street, a protected pedestrian crossing for students, and direct access to the Back Creek Greenway network.

After some discussion, the following action was taken:

**MOTION:**

Councilmember Thevenin made a motion to approve the construction services contract for the Back Creek Greenway Connection at Raging Ridge Road to Ward Contracting, for an amount not to exceed \$98,925. Second was made by Councilmember Cotell. **The motion passed 7-0.**

7.

**ACTION ITEMS**

- Budget specifics for line items that Councilmember Cotell mentioned
- Review design on Main Street Park before more funds are approved
- Easy Button on website for the Quarterly Report
- IT professional services contract for protection
- Continuous updates for Fuda Creek Greenway

**8. CLOSED SESSION**

Closed Session to discuss legal and real estate matters.

**MOTION:**

Councilmember Faw made a motion to go into Closed Session to discuss legal and real estate matters. Second was made by Councilmember Thomas. **The motion passed 7-0.**

Upon returning from Closed Session, the following action was taken:

**MOTION:**

Councilmember Banks made a motion to come out of Closed Session and return to regular business. Second was made by Councilmember Thomas. **The motion passed 7-0.**

9.

**ADJOURNMENT**

**MOTION:**

There being no further business, Councilmember Banks made a motion to adjourn the meeting. Second was made by Councilmember Thomas. **The motion passed 7-0.**

\_\_\_\_\_  
Jennifer Teague, Mayor

ATTEST:

\_\_\_\_\_  
Janet Rackley, Town Clerk



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Consider the minutes of the May 11, 2026, Closed Session

**Presenting Personnel:**

**Suggested Motion or Action:**

Motion to approve the minutes of the May 11, 2026, Closed Session

**Description/Background:**

Draft minutes of the May 11, 2026, Closed Session have been provided to Town Council for their consideration.

**Recommendation:**

Approval

**Fiscal Impact:**

**Attachments:**

None



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Consideration of a construction contract with Bryant Electric Repair & Construction, Inc. for the installation of the Fire Signal at Station #3 and Related Budget and Project Ordinances

**Presenting Personnel:**

Jonathan Young, Public Works Director

**Suggested Motion or Action:**

Motion to approve the contract totaling \$128,125, with Bryant Electric Repair & Construction, Inc., for the installation of the Fire Signal at Station #3, along with the associated FY2026 Budget Ordinance and Project Ordinance amendments.

**Description/Background:**

As traffic volumes on Rocky River Road continue to increase, Fire Station No. 3 has experienced growing challenges related to the safe and efficient movement of fire apparatus entering and exiting the station. To address these concerns, the Town developed plans for the installation of a fire signal similar to the system currently serving Fire Station No. 2. The proposed signal will provide advance warning to motorists when emergency vehicles are entering or exiting the station, improving operational safety for emergency personnel and the traveling public.

Project design was completed in FY2025, and staff have since worked to secure the easements and approvals necessary for construction. Upon completion, the fire signal will enhance emergency response operations by providing safer access to Rocky River Road and reducing delays associated with heavy traffic conditions during peak travel periods.

The project supports the Town's Strategic Plan by investing in safe, dependable, and well-maintained public facilities and services, while improving public safety infrastructure that serves both residents and visitors. The project also advances the Town's mission of enhancing quality of life through thoughtful planning and strategic investment in critical public safety resources.

**Recommendation:**

Staff recommends approval of the attached construction services contract for the installation of the Fire Signal at Station #3 with Bryant Electric Repair & Construction, Inc., in an amount not to exceed \$128,125, along with the related FY2026 Budget Ordinance and Project Ordinance amendments.

**Fiscal Impact:**

Approval of the contract with Bryant Electric Repair & Construction, Inc. will authorize an expenditure of \$128,125. The accompanying FY2026 Budget Ordinance and Project Ordinance Amendments establish a total project budget of \$150,000, which includes construction costs as well as associated project expenses such as easement acquisition, landscaping, legal services, and contingency funding.

Funding for the project will be provided from the Capital Reserve Fund within the General Fund. No prior project budget was established for this project, and the proposed ordinance amendments will create the necessary budget and project authorization to allow construction to proceed.

In accordance with the Town's Purchasing Policy and North Carolina General Statutes, the project was procured through the informal bidding process applicable to construction projects with an estimated cost below the formal bidding threshold. Four bids were received and evaluated, with Bryant Electric Repair & Construction, Inc. determined to be the

lowest responsive and responsible bidder. Because the contract amount exceeds \$50,000, Town Council approval is required prior to contract execution.

**Attachments:**

1. BERCO\_20260515\_130733
2. Amendment - CRF - GF - Fire Station 3 Warning Light 06082026
3. Amendment - CPF-PS - Fire Station 3 Warning Light 06082026



BRYANT  
ELECTRIC REPAIR &  
CONSTRUCTION, INC.

Robert L. Davis  
President/CEO

May 15, 2026

Mr. Brian Ashman, P.E.  
Engineering Dept. Manager  
Town of Harrisburg  
5405 Harrisburg Industrial Park Dr  
Harrisburg, NC. 28075

RE; New Signal -Rocky River Rd at Fire Station #3 [] NCDOT Sig. I.D. 10-2596

Mr. Ashman,

Please accept this letterhead offer sheet as our, Bryant Electric Repair & Construction, Inc. (BERCO), formal proposal for the subject project.

Our lump sum, turnkey price is \$ 119,250.00.

Our price and offer are for the supply and installation of all materials, equipment, and labor required to build out the design provided to current NCDOT standards and specifications.

This plan design is further identified as 'Project Reference No. 36249.4269" prepared by Impact Design (#24098) sealed by N.E. Burns, P.E. 8/1/2025, NCDOT approved M. Cowhig 8/18/2025 .

As requested, we will facilitate and include the roadway markings and striping. The lump sum, turn key price for this scope is \$8,875.00.

Thank you for giving us your consideration of our proposal. Please let us know if you have any questions or comments. If this offer is acceptable, please indicate as such below.

Best regards,

ACCEPTED :

(Signature)

\_\_\_\_\_

(Printed Name)

\_\_\_\_\_

Town of Harrisburg, NC



**AN ORDINANCE AMENDING THE 2025-2026 BUDGET ORDINANCE  
OF THE TOWN OF HARRISBURG, NORTH CAROLINA**

---

Be it ordained by the Town Council of the Town of Harrisburg, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2026:

**Section 1.** Amend the Capital Reserve Fund - General Fund to account for the Fire Station #3 warning light project.

**Section 2.** To amend the Capital Reserve Fund - General Fund, the appropriations are to be changed as follows:

Increase line item 200-8500-59199	\$ 150,000
Transfers Out – Capital Projects Fund – Public Safety	

**Section 3.** To amend the Capital Reserve Fund - General Fund, the revenues are to be changed as follows:

Increase line item 200-48599	\$ 150,000
Appropriated Fund Balance	

**Section 4.** Copies of this budget amendment shall be furnished to the Clerk of the Town Council, and to the Budget Officer and the Finance Officer for their direction.

**Section 5.** That this ordinance shall be effective upon its passage. Adopted this 8<sup>th</sup> day of June, 2026.

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Jennifer Teague, Mayor

ATTEST:

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Janet Rackley, Town Clerk



**AN ORDINANCE AMENDING THE 2026-2027 CAPITAL PROJECTS ORDINANCE  
OF THE TOWN OF HARRISBURG, NORTH CAROLINA**

---

Be it ordained by the Town Council of the Town of Harrisburg, North Carolina, that the following amendment be made to the Capital Projects Fund – Public Safety ordinance for the fiscal years beginning July 1, 2025 and ending June 30, 2027:

**Section 1.** Amend the Capital Projects Fund – Public Safety to account for the Fire Station #3 Warning Light Project. 2026-2100-006.

**Section 2.** To amend the Capital Projects Fund – Public Safety, the appropriations are to be changed as follows:

Increase line item 318-2100-57100	\$ 150,000
Construction	
2026-2100-006	

**Section 3.** To amend the Capital Projects Fund – Public Safety, the revenues are to be changed as follows:

Increase line item 318-49555	\$ 150,000
Transfers In – Capital Reserve Fund – General Fund	

**Section 4.** Copies of this budget amendment shall be furnished to the Clerk of the Town Council, and to the Budget Officer and the Finance Officer for their direction.

**Section 5.** That this ordinance shall be effective upon its passage. Adopted this 8<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
Jennifer Teague, Mayor

ATTEST:

\_\_\_\_\_  
Janet Rackley, Town Clerk



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Consideration of FY2026 Budget Ordinance Amendment to Close Out the Hwy 49 Special Revenue Fund

**Presenting Personnel:**

Brian Lee, Assistant Town Manager/Finance Director

**Suggested Motion or Action:**

Motion to approve the FY2026 Budget Ordinance Amendments to close out the Highway 49 Special Revenue Fund.

**Description/Background:**

The Town established a Hwy 49 Special Revenue Fund that was utilized to collect contributions from development that took place along the Highway 49 corridor, eventually accumulating enough to contribute toward a corridor improvement project, such as buried utilities or pedestrian and traffic lighting upgrades. The Town stopped assessing the fee for new or redevelopment properties along the corridor and does not plan to reinstitute the procedure in the future. Any accumulated funds to date, plus interest earned on those funds, amounts to approximately \$430,000, which will be transferred to the Transportation Capital Projects Fund, where it can be used toward the Hwy 49 lighting improvement project. This represents a one-time closeout of that fund, and the transfer of funds supplants funds that were designated for this purpose, currently held in the General Fund's savings account.

**Recommendation:**

Staff recommends approval of the FY2026 Budget Ordinance Amendments to close out the Hwy 49 Special Revenue Fund and transfer the funds for use in the Transportation Capital Projects Fund.

**Fiscal Impact:**

As a result of closing this special revenue fund, the accumulated funds of approximately \$430,000 can now be transferred to the Transportation Capital Projects Fund to be used on projects along the Hwy 49 corridor. These transportation improvement projects were previously funded with General Fund Capital Reserve Fund, resulting in a positive, one-time impact to the financial model, increasing its savings balance and/or allowing the advancement of projects on the capital improvement plan.

**Attachments:**

1. Amendment - CPF-TR - Highway 49 Lighting Funding 06082026
2. Amendment - SRF - Hwy49 - Fund Closeout 06082026



**AN ORDINANCE AMENDING THE 2025 CAPITAL PROJECTS ORDINANCE  
OF THE TOWN OF HARRISBURG, NORTH CAROLINA**

---

Be it ordained by the Town Council of the Town of Harrisburg, North Carolina, that the following amendment be made to the Capital Projects Fund – Transportation ordinance for the fiscal years beginning July 1, 2024 and ending June 30, 2029:

**Section 1.** Amend the Capital Projects Fund – Transportation to account for closeout funding transferred from the Special Revenue Fund – Highway 49 Corridor.

**Section 2.** To amend the Capital Projects Fund – Transportation, the revenues are to be changed as follows:

Increase line item 319-49911 \$ 430,000  
Transfers In – Special Revenue Fund – Hwy 49 Corridor

Decrease line item 319-49900 \$ 430,000  
Transfers In – Capital Reserve Fund – General Fund

**Section 3.** Copies of this budget amendment shall be furnished to the Clerk of the Town Council, and to the Budget Officer and the Finance Officer for their direction.

**Section 4.** That this ordinance shall be effective upon its passage. Adopted this 8<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
Jennifer Teague, Mayor

ATTEST:

\_\_\_\_\_  
Janet Rackley, Town Clerk



**AN ORDINANCE AMENDING THE 2025-2026 BUDGET ORDINANCE  
OF THE TOWN OF HARRISBURG, NORTH CAROLINA**

---

Be it ordained by the Town Council of the Town of Harrisburg, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2026:

**Section 1.** Amend the Special Revenue Fund – Highway 49 Corridor to account for the closure of the fund and contribution of funds to the Transportation Capital Projects Fund.

**Section 2.** To amend the Special Revenue Fund – Highway 49 Corridor, the appropriations are to be changed as follows:

Increase line item 219-8500-59100	\$ 430,000
Transfers Out – Capital Projects Fund - Transportation	

**Section 3.** To amend the Special Revenue Fund – Highway 49 Corridor, the revenues are to be changed as follows:

Increase line item 219-47110	\$ 12,994
Interest Income	

Increase line item 219-48599	\$ 417,006
Appropriated Fund Balance	

**Section 4.** Copies of this budget amendment shall be furnished to the Clerk of the Town Council, and to the Budget Officer and the Finance Officer for their direction.

**Section 5.** That this ordinance shall be effective upon its passage. Adopted this 8<sup>th</sup> day of June, 2026.

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Jennifer Teague, Mayor

ATTEST:

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Janet Rackley, Town Clerk



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Public Hearing for Consideration of FY2027 Budget Ordinance, Tax Rate, Schedule of Fees, and Capital Improvement Plan

**Presenting Personnel:**

Robert Donham, Town Manager

**Suggested Motion or Action:**

**Two motions are required:**

Motion to approve the FY2027 Budget Ordinance, Schedule of Fees, and Capital Improvement Plan, as presented.

Motion to set the tax rate for FY2027 at \$0.410 per \$100 valuation, and to authorize collection by the Cabarrus County Tax Office.

**Description/Background:**

In the May Town Council meeting, the budget was presented to the Town Council with the public given an opportunity to ask questions and comment, as well as being made available for public inspection. A public hearing is required to be held to receive additional input from the public. The public hearing is being held and closed at the June Council meeting.

Town Manager, Rob Donham, will provide a budget presentation summarizing the proposed FY2027 budget.

Attached are copies of the Manager's Recommended Budget and the proposed FY2027 Budget Ordinance, FY2027 Schedule of Fees and FY2027 CIP. The budget was generated using a tax rate of \$0.410 per \$100 valuation.

**Recommendation:**

Staff recommends approval of the attached FY2027 Budget Ordinance, FY2027 Schedule of Fees, and FY2027 CIP and approval of the FY2027 tax rate of \$0.410 per \$100 valuation.

**Fiscal Impact:**

The total proposed budget for FY2027 is \$138,920,160.

**Attachments:**

1. Manager's Recommended Budget - FY2027



# TOWN OF HARRISBURG

## FISCAL YEAR 2026-2027

### MANAGER'S RECOMMENDED BUDGET

***FROM PLANNING TO PERFORMANCE***

**Mayor**

Jennifer Teague

**Town Council Members**

Dr. Erin Banks, Altyn Cotell, Chris Faw, La'Trecia Glover, Ron Smith, Mike Thevenin, Lex Thomas

**Administration & Financial Staff**

Town Manager, Rob Donham

Deputy Town Manager, Lee Connor

Assistant Town Manager/Finance Director, Brian Lee

Assistant to the Town Manager, Elie Landrum







## **Mayor and Council Members**

### **Mayor**

Jennifer Teague

### **Council Members**

Altyn Cotell

Dr. Erin Banks

Chris Faw

La'Trecia Glover

Ron Smith

Mike Thevenin

Lex Thomas

### **Town Manager**

Rob Donham

4100 Main Street, Harrisburg, NC 28075

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# FY2027 Manager's Budget Message

## May 11, 2026

**The Honorable Jennifer Teague, Mayor**  
**Members of the Town Council**  
**Harrisburg, North Carolina**

Dear Mayor Teague and Members of the Town Council:

It is my honor to present the Fiscal Year (FY) 2027 Annual Budget for your review and consideration. This budget arrives at a particularly meaningful moment in Harrisburg's history, one defined not only by our continued growth, but by the community-wide conversation we undertook together through the One Harrisburg Comprehensive Plan public engagement last fall. The results of that process, including an overwhelmingly positive community survey that reflected our residents' deep pride in and enthusiasm for Harrisburg's future, have helped shape the priorities and investments reflected in these pages. This is a budget rooted in what our community told us matters most. All funds within the proposed FY2027 budget are balanced; all revenues and expenditures are identified, and the total budget of \$138,920,160, an increase of \$959,807 (0.70%) over the previous year, including all amendments and carryovers, for the General Fund, Water and Sewer Fund, Storm Water Fund, Capital Reserve Funds, Capital Projects Funds, and Grant Project Ordinances, conforms to the requirements of North Carolina General Statutes and the Local Government Budget and Fiscal Control Act. The three main operating funds, the General Fund, the Water and Sewer Fund, and the Storm Water Fund account for a combined \$51.98 million of the FY2027 proposed budget, a decrease of \$1,047,833 (1.98%) from FY2026. The remainder consists of one-time capital investments in equipment and infrastructure, grant projects, and transfers to and from the Town's strategic reserve accounts, or Capital Reserve Funds.

The Town Mission is ***"Together, we enhance our quality of life by collaborating, planning, and investing to create our community of choice"***. Our community continues to build on this mission, shaped by thousands of voices through neighborhood engagement sessions and the 2025 Community Survey that revealed an extraordinary level of optimism about Harrisburg's direction and confidence in its leadership. With that mission in mind, I want to give special thanks to our Deputy Town Manager, Assistant Town Manager/Finance Director, Assistant to the Town Manager, and Department Directors for their commitment to developing another innovative and impactful budget for our Town. Our staff's commitment to public service allows us to provide the highest quality services in the region; while continuing to maintain a low tax rate and protect the quality of life our residents consistently tell us they value.

Over the past two decades, Harrisburg has grown rapidly from a very small town into a highly desirable suburban hometown and full-service community of more than 25,000 residents, positioning us as one of the fastest-growing towns in North Carolina. In accordance with Council's direction, the FY2027 budget focuses on continuing and expanding our progress in delivering the highest quality public services and customer service in the region. Key areas of investment include major public safety enhancements, vital transportation and infrastructure projects, economic development, and a long-term commitment to high-quality parks and recreation opportunities. The *One Harrisburg* community survey made clear that these priorities resonate deeply with our residents and this budget is our answer to that mandate.

The Town's future success relies on our ability to scale thoughtfully as more people choose to call Harrisburg home. We have successfully managed our residential growth over recent years, and we continue to meet infrastructure and development growth challenges this year, building collaboratively with the community we serve. My recommended budget was developed with all these directions, goals, opportunities, and challenges in mind. The following is a discussion of the detailed considerations in this year's budget development process.

## Our Commitments

My budget directive to departments this year was to create a plan that was data-focused, innovative, and honored the commitments made by Town Council to residents, the community, and our employees. Staff delivered budget requests that improve operations, meet Council and community goals, and create high value at reasonable costs. Throughout this process, we remained aligned to the Town's vision, mission, and goals of creating a "community of choice". The annual budget development remains as close to the previous year's spending levels as possible while funding Council's priorities and meeting all our long-term goals. The costs associated with meeting these commitments and funding essential operations drive the vast majority of the annual budget.

## Investing in Our Workforce

The high level of excellent service that Harrisburg provides would not be possible without our exceptional staff. Over the past several years, staff have annually refined the Town's compensation plan to stay competitive and prevent the Town from experiencing large market increases every three to four years. Additionally, the Town's benefits are second to none and this targeted employee investment, combined with our annual approach to market our rate competitiveness, helps the Town attract and retain employees at all levels, keeping Harrisburg an employer of choice.

The following is a list of positions requested in this budget:

- Position Reclassification – Parks Support Specialist
- Addition of two (2) part-time weekend Park Attendants

Our staff's dedication produced a remarkable record of achievement in FY2026. Highlights include: the QwikFix resident service portal achieving 100% on-time completion of submitted requests and receiving a **Top 3 Award for Excellence in Communications by the NC City & County Communicators (NC3C)** in the website category; Harrisburg being recognized as the **#1 Healthiest Employer in North Carolina**; earning the **2025 Destination Visionary Award** from the Cabarrus County Convention and Visitors Bureau; receiving the **Centralina Innovation Award**; and launching a rigorous **Municipal Benchmarking initiative through UNC School of Government** to drive continuous service improvement. These accomplishments reflect a team culture of excellence that this budget is designed to sustain and strengthen.

## Priority Funding

### **Public Safety**

The safety of the community has been the number one funding priority for the past three years and remains the top priority this year, making up approximately 46% of General Fund operating expenditures. Our single largest expense remains our fire services, who also operate within our community as first responder emergency medical technicians (EMT) and serve the state as a specialized Swift Water Rescue Team, one of only a few state-recognized asset teams. Due to the size, scope and sophistication of our Fire Department, the total department expenditures are in excess of \$8.8 million for FY2027.

Rounding out our public safety priority is the Harrisburg Sheriff Division. In 2022, Town Council authorized the expansion of the division, which now comprises of 29 total officers serving Harrisburg. The FY2027 Deputy operational budget is now in excess of \$4 million. This aligns with community expectations – 93% of survey respondents are satisfied with Harrisburg's public safety and 92% feel safe in Harrisburg.

Public Safety priorities for the fiscal year are as follows:

- Self-Contained-Breathing-Apparatus (SCBA)
- Replacement of Extrication Equipment
- Continue training and recruitment of Fire Department personnel through Harrisburg Fire Academy

### Transportation

Town Council continues to place a priority on dedicated funding for the maintenance of Town-owned streets and strategically important North Carolina Department of Transportation-owned intersections and corridors. The 2025 Community Survey makes clear that transportation improvements remain one of Harrisburg's most urgent priorities. Effects of Population Growth was the single most-emphasized issue residents selected for Town leaders to address over the next five years and Community Safety and Appearance ranked second. Together, those two concerns capture exactly what transportation investment is meant to address: keeping a rapidly growing community safe, connected, and moving. The FY2027 budget designates more than \$1.8 million for streets in addition to Powell Bill funding. The primary focus of these dedicated monies is to fund roadway projects and maintenance, and it is supplemented by several other sources, including grant dollars, capital reserve funds, and transportation bonds. Major projects in this proposal include:

- Continued matching funding toward Caldwell Road Extension (Federal Grant).
- Continued matching funding towards Highway 49 Improvement (Federal Grant).
- Continued matching funding towards Roberta Road Roundabout (Federal Grant).
- Continued matching funding towards Hickory Ridge Pedestrian Facility (Federal Grant).
- Sidewalks at Raging Ridge Rd.
- Pedestrian Connectivity Improvements
- Highway 49 & Roberta Rd. Mitigation – Quadrant Road Design

### Parks & Recreation

Another Council priority is ensuring our community continues to enjoy youth athletics, events, and high-quality parks and recreation opportunities. The 2025 Community Survey provides a nuanced picture of where residents see strengths and where they want to see progress. Eighty-five percent of respondents were satisfied with Harrisburg's current park system, a strong foundation to build on. However, satisfaction drops to 50% for the current trail and multiuse path system, representing the single largest gap identified by the survey. This budget begins to close that gap. Greenways and Trails was the fourth-highest-ranked item residents selected for Town emphasis over the next five years. Thirty-nine percent of residents also indicated they would like to see more parks, playgrounds, and outdoor recreation areas in Town.

The survey also reinforced the importance of preserving and expanding green and open spaces. Ninety-three percent of respondents rated preserving open space as important to the future of Harrisburg, and it ranked second among growth and conservation items most expected to impact households going forward. This underscores the value residents place on greenways, parks, and natural corridors as Harrisburg continues to grow.

The FY2027 budget sets aside \$950,000 for new greenway design and construction projects as well as dedicated funding for the Historic Pharr Mill site. The Town continues to plan for the acquisition of a new park to serve the southernmost area of Town. Priorities for FY2027 are as follows:

- Finalize design of Historic Pharr Mill Park and present construction plans to Town Council
- Baseball Infield Renovations at Stallings Park
- Finish previously approved upgrades at Pharr Mill Park and Harrisburg Park
- Continue to expand and connect the Town-wide Greenway system
- Expand programming on the newly constructed Artificial Turf Field complex

### General Fund

The Town continues to invest in economic development, and as a result, we are seeing growth in service needs. The quality of our new businesses and residential housing tends to meet or exceed our existing residential and commercial inventories. While residential growth is expected to slow due to our smart growth policies and focus on commercial and industrial development to diversify our tax base, the service quality expectations remain at the forefront of the conversation.

The 2025 Community Survey confirmed that residents are thinking carefully about how growth happens, not just whether it happens. The top three growth and conservation items most expected to impact Harrisburg households going forward were: ensuring new development addresses impacts to existing infrastructure, preserving open space, and maintaining Harrisburg's

distinct character and sense of place. Ninety-two percent of respondents rated infrastructure impact mitigation as important, and 89% rated maintaining the Town's distinct character as important, with 87% citing visual appearance and 82% citing quality of life as the defining elements of what gives a place its character. Town operations through the General Fund are making strides with these values in mind.

The total proposed General Fund expenditures for FY2027 decreased by \$1,091,400, or 2.92%, compared to the final FY2026 General Fund budget, including all amendments and carryovers. I am pleased to present a budget with no tax increases this year, keeping the existing ad-valorem tax rate from the previous budget year of \$0.410 per \$100 of valuation. This is the second consecutive year of no tax rate change following the FY2025 5.7% tax rate decrease. This three-year trajectory, a deliberate reduction followed by two years of no tax increase, provide rate stability and reflects the Town's ongoing commitment to fiscal discipline while sustaining the services and investments our community expects.

This approach provides good financial stewardship and long-term financial protection for the residents, while also addressing the current needs of the Town and preparing us for the future. The ad valorem tax rate continues to be one of the lowest in the region for a full-service municipality. However, significant uncertainty has recently been introduced to the Town's long-term property tax revenue planning. Proposed constitutional amendments regarding property tax levy limits, along with other legislation filed by the state legislature that would cap or reduce local government revenues without identifying replacement funding sources, represent a structural mismatch between the demands placed on municipalities and the tools available to fund them. Harrisburg has engaged Lumin Strategies, the Town's state legislative advocate, to actively monitor these proposals and represent the Town's interests in Raleigh. These changes, if enacted, could significantly impact local revenues, service levels, and long-range capital planning. Property taxes are anticipated to generate approximately \$20,770,000, an increase of \$900,000, resulting from new homes and businesses that came online during calendar-year 2025. This new revenue is appropriated for the associated costs to provide those new residents and community members with the Town's services and capital projects.

## Proprietary Funds

### **Water and Sewer**

The FY2027 Water and Sewer Fund budget is prepared to address the continued growth seen throughout the system, along with the consistent increases in purchase and treatment expenses passed down through our partners. The total proposed Water and Sewer Fund budget is \$14,710,850, a 1.04% increase from the FY2026 budget. The Town is a participating member of the Water and Sewer Authority of Cabarrus County (WSACC), which is building a \$70 million treatment plant expansion that the Town is proportionally responsible, along with the other member organizations in the County. The Town's portion of this project's future debt service is included in both the proposed annual budget and the Water and Sewer Fund's ten-year financial model. This resulted in a substantial increase in treatment and interceptor fees that the fund is now responsible for supporting. It is anticipated that WSACC will increase its sewer treatment rates by about 5.1% and water purchase rates from Concord and Charlotte will increase by 4-5% from the previous fiscal year. The FY2027 budget reflects multiple years of cost control measures, efficiency gains, and smart capital planning and investment projects to stave off the impacts of inflationary pressures on all remaining operational expenditures, such as personnel, materials, supplies, and services. Despite these efforts, the water purchase and sewer treatment costs are substantial to the overall fund, accounting for nearly 50% of the annual operating and capital budget. Water and sewer rates will be adjusted in accordance with the Town's Resolution to increase those rates by five percent annually. Rates were frozen for FY2026 at their FY2025 levels for the first time in six years, however, the increase will resume to maintain the funds strong financial position. Other related fees, such as System Development Fees for developers, will also be increased by five percent. Some of the expected capital projects within the Water and Sewer Fund for FY2027 include:

- Annual sewer line rehab
- Grantham & Holcomb Woods Waterline Connection

**Storm Water**

The Storm Water Fund has a proposed FY2027 budget of \$997,000, which is a 9.7% decrease from FY2026. Similarly to the General Fund and Water and Sewer Fund, the Town has a ten-year financial model and capital plan for the Storm Water Fund that allows the Town to address not only current needs and demands but also prepare for future needs as well. The FY2027 budget has been prepared to maintain the Storm Water fee of \$5.90 per month for the third consecutive year. Revenues in the Storm Water Fund afford the Town the ability to internally finance substantial spot improvement projects while saving funds for large system improvements, including areas around Town with aging and inadequate infrastructure.

**Conclusion**

For Harrisburg to be a “**Distinctive, Family-Focused Community, Where Memories are Made,**” a great deal of effort is given to planning, prioritizing, and ultimately implementing our programs, services, and projects. This proposed budget is the final product of the collaborative effort to meet our Vision, Mission, and Goals. We continue to refine our budget process each year to make our output more transparent and understandable to the public. Additional details and specifics for each fund and department are included, along with historical budget data for comparison of past revenues and expenses. I would like to personally thank the Mayor and each Town Council member for their direction, feedback, insight, and recommendations in the creation of this budget.

As we look ahead, the “One Harrisburg” vision, the unifying thread of our Comprehensive Plan, reminds us that our greatest strength is not any single project or program, but the collective commitment of our elected officials, staff, volunteers, and residents to build something worth being proud of together. This FY2027 budget is one more step on that journey. I look forward to working with the Mayor and Town Council to adopt a budget that moves Harrisburg confidently into its next chapter.

Respectfully,



Rob Donham  
Town Manager  
Town of Harrisburg

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## BUDGET PROCESS AND ORGANIZATION

The budget process, by design, requires the involvement of many stakeholders. FY2027 deliberations began in November 2025 as Town staff developed the Capital Improvement Plan and identified staffing needs and operating items. Staff met and worked with Town Council in January to identify budget goals.

From January through March, Town staff debated the merits of budget requests internally as final revenue projections were calculated. Cost estimates were based on historical trends or actual known expenses. Staff and Town Council met with the community over several budget workshops totaling more than 15 hours of public meetings to discuss key areas of the budget and address any concerns. The tentative budget emerged as expenses were prioritized by need, alignment with Council goals, and investment opportunities. The budget was presented to the Council and the public during the May Council meeting and will be presented to the Town Council for adoption at the June Town Council meeting with a public hearing.

### *Document Organization*

This document begins with the Budget Officer's **budget message**. NC General Statute 159, which prescribes municipal budget activities and defines the Town Manager as the Budget Officer. The Budget Officer is required to submit to Town Council a balanced budget along with a message outlining major influences on and uses of Town resources.

Moving from a high-level to a more detailed discussion, this document reports on the way the Budget Officer has balanced each fund in the **fund overview**. Funds are balanced when revenue sources equal expenditures. **Revenue sources** describe all the Town's major revenues and the methods used to project those. An **expenditure summary** follows, which outlines the Town's expenditures by category and explains major changes in the annual spending plan. Lastly, all expenditures are broken out in the **department summaries**, which describe notable changes from the prior year in each of the Town's cost centers.

**Appendices** at the end of the document further examine matters relevant to the Town budget and exhibit the recommended budget ordinance.

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## FUNDS OVERVIEW

This section of the budget document provides an explanation of fund accounting and shows the manner in which all funds collectively and individually are balanced for the coming fiscal year.

Local governments use three broad categories of self-balancing funds to budget for, and subsequently account for, various activities. Those three types of funds are: governmental funds, proprietary funds, and fiduciary funds. The Town only uses governmental and proprietary funds.

*Governmental funds* used by the Town include:

- General Fund: used to account for general operations and activities of the Town. It is used to account for all financial resources except those that are required to be accounted for in another fund.
- Capital Reserve Fund – General Fund: used to accumulate funds to be used for future capital expenditures in the General Fund and/or the General Government Capital Project Funds.
- Grant Project Fund – ARPA: used to account for federal grant funds received from the American Rescue Plan Act of 2021.
- Capital Reserve Fund – Economic Development: used to accumulate funds to be used for future economic development capital initiatives and incentives.
- Capital Projects Fund – General Government: used to account for the construction of capital projects relating to the general government, such as the Town Hall Renovation Project.
- Capital Projects Fund – Public Safety: used to account for the purchase of a replacement Pumper Fire Engine.
- Capital Projects Fund – Transportation: used to account for the construction of the 2017 Transportation Bond projects, four separate federally funded grant projects, Harrisburg Commons streetscape, and several locally funded sidewalk, greenway, and traffic improvement projects.
- Capital Projects Fund – Recreation: used to account for the construction of capital projects related to Parks and Recreation. The fund was created for several projects, including the purchase of land for future parks expansion, Holcomb Woods Restroom Facility, artificial turf conversion of two fields in Harrisburg Park, and the Historic Mill project.
- Capital Projects Fund – Economic Development: used to account for the construction of capital projects relating to the economic development activities of the Town. The fund was established to contribute toward the construction of a passenger train station.

*Proprietary funds* are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. The Town's proprietary, or enterprise funds, include:

- Water and Sewer Fund: used to account for the Town's water and sewer operations.
- Capital Reserve Fund – Water and Sewer Fund: used to accumulate funds to be used for future capital expenditures in the Water and Sewer Fund and/or Capital Projects Fund – Water and Sewer.
- Capital Reserve Fund – Water and Sewer Fund - Expansion: used to collect System Development Charges for both water and sewer and fund both the Water and Sewer Fund and the Capital Projects Fund – Water and Sewer for expansion-related capital projects, including related debt service payments.
- Capital Projects Fund – Water and Sewer: used to account for multi-year water and sewer capital projects.
- Storm Water Fund: used to account for the Town's storm water operations.
- Capital Reserve Fund – Storm Water Fund: used to accumulate funds to be used for future capital expenditures in the Storm Water Fund and/or Capital Projects Fund – Storm Water.
- Capital Projects Fund – Storm Water: used to account for multi-year storm water capital projects.
- Internal Service Fund – HRA – Healthcare: used to accumulate funds to be used to fund Health Reimbursement Accounts for participating employees and facilitate retiree healthcare premium reimbursements. Annual funding is provided by the General Fund and Water and Sewer Fund.

The tables on the following nine pages summarize revenues and expenditures for each of the 17 funds listed above, with historical reference to past budgets for comparison.

**GENERAL FUND**

GENERAL FUND	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Property taxes	\$ 13,195,000	\$ 13,735,000	\$ 19,255,000	\$ 19,915,000	\$ 20,820,000
Intergovernmental					
Sales tax revenues	3,675,000	4,375,000	4,950,000	6,335,000	6,350,000
Utility sales taxes	930,000	1,017,000	1,098,000	1,245,000	1,300,000
Powell Bill	555,000	560,000	640,000	725,000	725,000
CC Rural Fire	1,580,500	1,640,000	2,315,000	2,390,000	2,310,000
Grants	-	-	-	30,000	40,000
Other	92,500	93,200	107,400	112,400	97,400
Permits and fees	549,750	568,000	1,468,125	1,445,125	1,386,860
Charges for services	630,650	673,350	972,500	892,350	903,550
Miscellaneous/interest on investments	597,100	730,100	551,000	457,050	264,700
Installment financing	-	-	-	-	-
Transfers	1,846,900	3,553,000	3,068,000	1,987,920	2,079,500
Fund balance appropriated	3,114,317	6,253,830	6,284,650	1,833,565	-
<b>Total revenues and funding sources</b>	<b>\$ 26,766,717</b>	<b>\$ 33,198,480</b>	<b>\$ 40,709,675</b>	<b>\$ 37,368,410</b>	<b>\$ 36,277,010</b>

<b>EXPENDITURES</b>					
Governing Board	\$ 330,550	\$ 294,150	\$ 281,250	\$ 281,250	\$ 281,250
Town Clerk	82,040	55,080	53,950	52,660	55,495
Town Manager's Office	514,005	577,310	536,584	503,760	460,425
Finance	388,135	401,165	484,655	505,110	591,075
Human Resources	221,907	306,880	249,315	282,390	294,115
Information Technology	149,023	251,323	181,820	192,970	198,320
Communications	171,760	203,245	182,825	197,710	203,430
Planning	563,430	1,037,505	1,089,095	1,464,715	1,068,780
Economic Development	62,350	230,620	457,400	751,605	1,017,480
Engineering	382,700	551,090	722,097	546,930	516,485
Deputies	2,109,050	3,656,819	5,079,058	5,204,277	4,067,800
Fire	6,679,772	7,159,410	8,047,469	8,364,836	8,867,185
Streets	1,095,877	1,955,231	2,245,140	1,972,963	1,862,850
Powell Bill	555,000	560,000	640,000	725,000	725,000
Environmental Protection	2,323,700	3,014,882	3,524,769	2,272,660	2,465,715
Buildings & Grounds	158,768	168,760	302,070	379,374	586,925
Parks & Recreation	4,238,845	4,315,175	4,778,678	4,940,076	4,694,215
Transfers	6,546,805	8,225,335	11,313,000	8,033,625	7,580,465
Contingency	193,000	234,500	540,500	696,500	740,000
<b>Total expenditures</b>	<b>\$ 26,766,717</b>	<b>\$ 33,198,480</b>	<b>\$ 40,709,675</b>	<b>\$ 37,368,410</b>	<b>\$ 36,277,010</b>

**CAPITAL RESERVE FUND – GENERAL FUND**

CAPITAL RESERVE FUND - GF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Miscellaneous/interest on investments	\$ 5,000	\$ 100,000	\$ 150,000	\$ 350,000	\$ 500,000
Transfers	3,696,805	2,123,665	7,197,320	7,700,875	7,180,465
Fund balance appropriated	425,095	2,645,335	4,030,680	7,833,625	3,449,035
<b>Total revenues and funding sources</b>	<b>\$ 4,126,900</b>	<b>\$ 4,869,000</b>	<b>\$ 11,378,000</b>	<b>\$ 15,884,500</b>	<b>\$ 11,129,500</b>
<b>EXPENDITURES</b>					
Transfers	\$ 4,126,900	\$ 4,869,000	\$ 11,378,000	\$ 15,884,500	\$ 11,129,500
<b>Total expenditures</b>	<b>\$ 4,126,900</b>	<b>\$ 4,869,000</b>	<b>\$ 11,378,000</b>	<b>\$ 15,884,500</b>	<b>\$ 11,129,500</b>

**GRANT PROJECT FUND – ARPA**

GRANT PROJECT FUND - ARPA	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Grant proceeds/contributions	\$ 5,282,729	\$ 5,282,729	\$ 5,282,729	\$ 5,282,729	\$ 5,282,729
Miscellaneous/interest on investments	-	230,000	383,271	383,271	383,271
<b>Total revenues and funding sources</b>	<b>\$ 5,282,729</b>	<b>\$ 5,512,729</b>	<b>\$ 5,666,000</b>	<b>\$ 5,666,000</b>	<b>\$ 5,666,000</b>
<b>EXPENDITURES</b>					
Administration	\$ 1,245,000	\$ 1,244,000	\$ 1,244,000	\$ 1,244,000	\$ 1,244,000
Construction	4,037,729	4,268,729	4,272,000	4,272,000	4,272,000
Transfers	-	-	150,000	150,000	150,000
<b>Total expenditures</b>	<b>\$ 5,282,729</b>	<b>\$ 5,512,729</b>	<b>\$ 5,666,000</b>	<b>\$ 5,666,000</b>	<b>\$ 5,666,000</b>

**CAPITAL RESERVE FUND – ECONOMIC DEVELOPMENT**

CAPITAL RESERVE FUND - ECON DEV	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Miscellaneous/interest on investments	\$ 500	\$ 5,000	\$ 20,000	\$ 20,000	\$ 10,000
Fund balance appropriated	19,500	15,000	-	-	40,000
<b>Total revenues and funding sources</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 50,000</b>
<b>EXPENDITURES</b>					
Transfers	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 50,000
<b>Total expenditures</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 50,000</b>

**CAPITAL PROJECTS FUND – GENERAL GOVERNMENT**

CAPITAL PROJECTS FUND - GENERAL GOVERNMENT	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Installment financing	\$ -	\$ 3,450,000	\$ 3,450,000	\$ 3,675,000	\$ 3,675,000
Transfers	-	300,000	300,000	450,000	450,000
<b>Total revenues and funding sources</b>	<b>\$ -</b>	<b>\$ 3,750,000</b>	<b>\$ 3,750,000</b>	<b>\$ 4,125,000</b>	<b>\$ 4,125,000</b>
<b>EXPENDITURES</b>					
Professional fees	\$ -	\$ 300,000	\$ 300,000	\$ 375,000	\$ 375,000
Construction	-	3,450,000	3,450,000	3,750,000	3,750,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 3,750,000</b>	<b>\$ 3,750,000</b>	<b>\$ 4,125,000</b>	<b>\$ 4,125,000</b>

**CAPITAL PROJECTS FUND – PUBLIC SAFETY**

CAPITAL PROJECTS FUND - PUBLIC SAFETY	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Installment financing	\$ 6,850,000	\$ -	\$ -	\$ -	\$ -
Transfers	250,000	-	545,000	545,000	545,000
<b>Total revenues and funding sources</b>	<b>\$ 7,100,000</b>	<b>\$ -</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>
<b>EXPENDITURES</b>					
Professional fees	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Construction	6,800,000	-	545,000	545,000	545,000
<b>Total expenditures</b>	<b>\$ 7,100,000</b>	<b>\$ -</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>

**CAPITAL PROJECTS FUND – TRANSPORTATION**

CAPITAL PROJECTS FUND - TRANSPORTATION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Grant proceeds/contributions	\$ -	\$ 13,890,400	\$ 13,890,400	\$ 13,890,400	\$ 23,975,040
Installment financing	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Transfers	-	3,472,600	10,165,400	14,013,400	12,298,760
<b>Total revenues and funding sources</b>	<b>\$ 4,000,000</b>	<b>\$ 21,363,000</b>	<b>\$ 28,055,800</b>	<b>\$ 31,903,800</b>	<b>\$ 40,273,800</b>
<b>EXPENDITURES</b>					
Professional fees	\$ 560,000	\$ 5,932,000	\$ 6,630,000	\$ 7,142,600	\$ 8,412,600
Construction	3,440,000	15,431,000	21,425,800	24,761,200	31,861,200
<b>Total expenditures</b>	<b>\$ 4,000,000</b>	<b>\$ 21,363,000</b>	<b>\$ 28,055,800</b>	<b>\$ 31,903,800</b>	<b>\$ 40,273,800</b>

**CAPITAL PROJECTS FUND – RECREATION**

CAPITAL PROJECTS FUND - RECREATION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Transfers	\$ 4,000,000	\$ -	\$ 5,280,000	\$ 8,540,000	\$ 9,270,000
Total revenues and funding sources	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ 5,280,000</b>	<b>\$ 8,540,000</b>	<b>\$ 9,270,000</b>
<b>EXPENDITURES</b>					
Professional fees	\$ -	\$ -	\$ 20,000	\$ 200,000	\$ 300,000
Construction	4,000,000	-	5,260,000	8,340,000	8,970,000
Total expenditures	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ 5,280,000</b>	<b>\$ 8,540,000</b>	<b>\$ 9,270,000</b>

**CAPITAL PROJECTS FUND – ECONOMIC DEVELOPMENT**

CAPITAL PROJECTS FUND - ECON DEV	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Transfers	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Total revenues and funding sources	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>
<b>EXPENDITURES</b>					
Construction	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Total expenditures	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>

**WATER AND SEWER FUND**

WATER AND SEWER FUND	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Sales and services	\$ 10,017,700	\$ 10,781,700	\$ 10,978,700	\$ 11,480,900	\$ 12,407,150
Permits and fees	211,800	257,570	455,000	261,900	267,900
Miscellaneous/interest on investments	152,000	637,410	199,560	464,673	263,300
Transfers	1,995,750	2,457,000	4,045,000	2,352,500	1,772,500
Fund balance appropriated	539,174	2,223,137	473,425	-	-
<b>Total revenues and funding sources</b>	<b>\$ 12,916,424</b>	<b>\$ 16,356,817</b>	<b>\$ 16,151,685</b>	<b>\$ 14,559,973</b>	<b>\$ 14,710,850</b>
<b>EXPENDITURES</b>					
Administration	\$ 10,043,924	\$ 11,238,922	\$ 12,791,035	\$ 12,724,268	\$ 12,742,130
Debt service	1,965,750	1,956,300	1,445,250	1,386,000	1,294,750
Contingency	305,200	541,500	336,000	240,000	230,000
Transfers	601,550	2,620,095	1,579,400	209,705	443,970
<b>Total expenditures</b>	<b>\$ 12,916,424</b>	<b>\$ 16,356,817</b>	<b>\$ 16,151,685</b>	<b>\$ 14,559,973</b>	<b>\$ 14,710,850</b>

**CAPITAL RESERVE FUND – WATER AND SEWER FUND**

CAPITAL RESERVE FUND - WSF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Miscellaneous/interest on investments	\$ 5,000	\$ 90,000	\$ 90,000	\$ 100,000	\$ 200,000
Appropriated fund balance	2,518,450	301,905	20,600	1,077,495	1,808,430
Transfers	201,550	860,095	1,559,400	159,705	343,970
<b>Total revenues and funding sources</b>	<b>\$ 2,725,000</b>	<b>\$ 1,252,000</b>	<b>\$ 1,670,000</b>	<b>\$ 1,337,200</b>	<b>\$ 2,352,400</b>
<b>EXPENDITURES</b>					
Transfers	\$ 2,725,000	\$ 1,252,000	\$ 1,670,000	\$ 1,337,200	\$ 2,352,400
<b>Total expenditures</b>	<b>\$ 2,725,000</b>	<b>\$ 1,252,000</b>	<b>\$ 1,670,000</b>	<b>\$ 1,337,200</b>	<b>\$ 2,352,400</b>

**CAPITAL RESERVE FUND – WATER AND SEWER - EXPANSION**

CAPITAL RESERVE FUND - WSF - EXPANSION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Permits and Fees	\$ 1,648,750	\$ 1,730,000	\$ 2,900,000	\$ 1,885,000	\$ 1,492,000
Miscellaneous/interest on investments	2,000	25,000	25,000	50,000	50,000
<b>Total revenues and funding sources</b>	<b>\$ 1,650,750</b>	<b>\$ 1,755,000</b>	<b>\$ 2,925,000</b>	<b>\$ 1,935,000</b>	<b>\$ 1,542,000</b>
<b>EXPENDITURES</b>					
Transfers	\$ 1,650,750	\$ 1,755,000	\$ 2,925,000	\$ 1,935,000	\$ 1,542,000
<b>Total expenditures</b>	<b>\$ 1,650,750</b>	<b>\$ 1,755,000</b>	<b>\$ 2,925,000</b>	<b>\$ 1,935,000</b>	<b>\$ 1,542,000</b>

**CAPITAL PROJECTS FUND – WATER AND SEWER**

CAPITAL PROJECTS FUND - WSF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Revenue bond financing	\$ 5,021,000	\$ 4,150,000	\$ 9,446,300	\$ 11,086,300	\$ 5,790,000
Transfers	3,585,000	700,000	1,181,480	1,401,180	3,041,600
<b>Total revenues and funding sources</b>	<b>\$ 8,606,000</b>	<b>\$ 4,850,000</b>	<b>\$ 10,627,780</b>	<b>\$ 12,487,480</b>	<b>\$ 8,831,600</b>
<b>EXPENDITURES</b>					
Professional fees	\$ 1,375,000	\$ 450,000	\$ 931,480	\$ 1,076,180	\$ 979,700
Construction	7,231,000	4,400,000	9,696,300	11,411,300	7,851,900
<b>Total expenditures</b>	<b>\$ 8,606,000</b>	<b>\$ 4,850,000</b>	<b>\$ 10,627,780</b>	<b>\$ 12,487,480</b>	<b>\$ 8,831,600</b>

**STORM WATER FUND**

STORM WATER FUND	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Permits and fees	\$ 719,000	\$ 740,750	\$ 800,000	\$ 825,750	\$ 847,000
Miscellaneous/interest on investments	1,000	7,500	-	-	-
Transfers	100,000	410,000	150,000	278,560	150,000
Appropriated fund balance	155,525	345,398	67,589	-	-
<b>Total revenues and funding sources</b>	<b>\$ 975,525</b>	<b>\$ 1,503,648</b>	<b>\$ 1,017,589</b>	<b>\$ 1,104,310</b>	<b>\$ 997,000</b>
<b>EXPENDITURES</b>					
Administration	\$ 765,280	\$ 1,088,878	\$ 853,199	\$ 901,630	\$ 800,350
Transfers	192,245	398,770	145,390	183,680	176,650
Contingency	18,000	16,000	19,000	19,000	20,000
<b>Total expenditures</b>	<b>\$ 975,525</b>	<b>\$ 1,503,648</b>	<b>\$ 1,017,589</b>	<b>\$ 1,104,310</b>	<b>\$ 997,000</b>

**CAPITAL RESERVE FUND – STORM WATER FUND**

CAPITAL RESERVE FUND - SWF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Miscellaneous/interest on investments	\$ 2,500	\$ 25,000	\$ 4,610	\$ -	\$ 50,000
Appropriated fund balance	4,255	306,230	-	-	73,350
Transfers	93,245	148,770	145,390	183,680	176,650
<b>Total revenues and funding sources</b>	<b>\$ 100,000</b>	<b>\$ 480,000</b>	<b>\$ 150,000</b>	<b>\$ 183,680</b>	<b>\$ 300,000</b>
<b>EXPENDITURES</b>					
Transfers	\$ 100,000	\$ 480,000	\$ 150,000	\$ 183,680	\$ 300,000
<b>Total expenditures</b>	<b>\$ 100,000</b>	<b>\$ 480,000</b>	<b>\$ 150,000</b>	<b>\$ 183,680</b>	<b>\$ 300,000</b>

**CAPITAL PROJECTS FUND – STORM WATER**

CAPITAL PROJECTS FUND - STORM WATER	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Transfers	\$ 1,020,000	\$ 720,000	\$ -	\$ -	\$ 600,000
Total revenues and funding sources	<b>\$ 1,020,000</b>	<b>\$ 720,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>
<b>EXPENDITURES</b>					
Professional fees	\$ 120,000	\$ 70,000	\$ -	\$ -	\$ -
Construction	900,000	650,000	-	-	600,000
Total expenditures	<b>\$ 1,020,000</b>	<b>\$ 720,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>

**INTERNAL SERVICE FUND – HRA – HEALTHCARE**

INTERNAL SERVICE FUND - HRA - HEALTHCARE	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Transfers	\$ -	\$ 90,000	\$ 105,000	\$ 250,000	\$ 500,000
Total revenues and funding sources	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 105,000</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>
<b>EXPENDITURES</b>					
Administration	\$ -	\$ 90,000	\$ 105,000	\$ 250,000	\$ 500,000
Total expenditures	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 105,000</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>

## REVENUE SOURCES AND ASSUMPTIONS FISCAL YEAR 2026-2027

This section of the budget document provides an explanation of the major sources of revenue and means used to project anticipated income for the coming fiscal year.

### GENERAL FUND

GENERAL FUND	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Property taxes	\$ 13,195,000	\$ 13,735,000	\$ 19,255,000	\$ 19,915,000	\$ 20,820,000
Intergovernmental					
Sales tax revenues	3,675,000	4,375,000	4,950,000	6,335,000	6,350,000
Utility sales taxes	930,000	1,017,000	1,098,000	1,245,000	1,300,000
Powell Bill	555,000	560,000	640,000	725,000	725,000
CC Rural Fire	1,580,500	1,640,000	2,315,000	2,390,000	2,310,000
Grants	-	-	-	30,000	40,000
Other	92,500	93,200	107,400	112,400	97,400
Permits and fees	549,750	568,000	1,468,125	1,445,125	1,386,860
Charges for services	630,650	673,350	972,500	892,350	903,550
Miscellaneous/interest on investments	597,100	730,100	551,000	457,050	264,700
Transfers	1,846,900	3,553,000	3,068,000	1,987,920	2,079,500
Fund balance appropriated	3,114,317	6,253,830	6,284,650	1,833,565	-
<b>Total revenues and funding sources</b>	<b>\$ 26,766,717</b>	<b>\$ 33,198,480</b>	<b>\$ 40,709,675</b>	<b>\$ 37,368,410</b>	<b>\$ 36,277,010</b>

**Ad valorem taxes**

*\$20,820,000 or 57.4% of total General Fund revenue*

Ad valorem tax, or property tax, income is based on the current tax rate applied to each \$100 in assessed real, motor vehicle, and personal property value in the Town limits. Uses for general ad valorem tax revenues are unrestricted.

The proposed budget sets the effective tax rate at \$0.410 for FY2027, which is unchanged from the FY2026 tax rate. See Appendix 1 for historical tax rate comparisons. For reference, one penny of the Town’s tax rate generates approximately \$508,000 in ad valorem taxes.

Harrisburg’s estimated taxable property value is \$5,085,215,000. The gross general tax levy on the estimated tax value equals \$20,849,000. For budgeting purposes, property tax revenue may not exceed the lesser of the gross tax levy multiplied by the actual collection rate experienced during the preceding fiscal year or by the estimated collection rate for the budget year. The collection rate for the preceding year was 99.73%, which contributes to producing a levy of \$20,793,000.

Cabarrus County bills and collects property tax revenue for Harrisburg. The processing and collection fees total \$68,000 to Cabarrus County, or approximately 0.33% of taxes collected. Funds are wired from Cabarrus County to the Town monthly.

**Intergovernmental - sales tax revenues***\$6,350,000 or 17.5% of total General Fund revenue*

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Sales taxes are authorized by the State and enacted by counties which opt to impose the taxes. All sales tax revenue is collected by the State and distributed to counties and municipalities monthly.

The NC General Assembly has authorized several sales taxes in Chapter 105 of the General Statutes. Three of the authorizations result in revenue for the Town. The first, defined in Article 39, is a one percent sales tax that was originally authorized in 1971. Distribution is based on point of delivery. There are two one-half percent sales taxes – one authorized in 1983 (Article 40) and one in 1986 (Article 42), distributed on a per capita basis and point of delivery, respectively.

Each county chooses one of two formulae for distribution of these three authorizations of local option sales taxes. Sales taxes returned to Cabarrus County and its municipalities are distributed proportionately to ad valorem tax levies of incorporated and unincorporated areas within the County. The proportionate share of sales tax revenues between the County and municipalities may fluctuate based on ad valorem tax increases or decreases.

The local economy in Harrisburg and Cabarrus County continues to thrive and exceeds the statewide economic performance.

**Intergovernmental - utility sales taxes***\$1,300,000 or 3.6% of total General Fund revenue*

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The Town receives sales taxes collected by the NC Department of Revenue on sales of telecommunications, video programming, home satellite services, electricity, and piped natural gas.

General sales tax is applied to electricity and piped natural gas. The distribution method of this revenue to municipalities is intended to hold municipalities harmless from the amount of utility taxes that cities and towns received in the FY2013-14 distributions. Both revenues are highly sensitive to weather and can also fluctuate due to loss of industry or other large facilities or annexations of these types of facilities.

Distributions of Telecommunications Sales Tax to municipalities are based on their past share of the old telephone franchise tax set at a historic benchmark. Therefore, the Town continues to receive a static percentage of overall statewide collections irrespective of fluctuations in local communication sales. Historical trend analysis and recommendations by the State of North Carolina, adjusted by local conditions, have also factored into this revenue estimate.

**Intergovernmental – Powell Bill***\$725,000 or 2% of total General Fund revenue*

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The State of North Carolina appropriates State dollars annually to municipalities for the upkeep of municipal streets and sidewalks. These funds are distributed each October and January to municipalities based on population and miles of street maintained by the Town. Population accounts for 75% of the funds received and miles of streets account for the remaining 25% of the allocation.

Based on NC State Budget Office estimates, the Town should receive approximately \$725,000 in Powell Bill funding during FY2027. Of the projected \$520,000 in Powell Bill fund balance to begin the year, none is appropriated in the FY2027 budget.

**Intergovernmental – rural fire tax and sales tax***\$2,310,000 or 6.4% of total General Fund revenue*

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As part of the Town's agreement with Cabarrus County to provide fire protection in rural areas surrounding the Town's corporate limits, the County provides both property and sales taxes to the Town. Currently, the County has established a special tax district for this rural area and assesses an amount equal to the maximum rate allowed under General Statute 69-25.4(a), \$0.15 per \$100 valuation of property. This is estimated to provide \$1,950,000 to the Town, which is dedicated to fire protection. The County also provides a proportionate share of sales taxes to the Town for the rural district, which is dedicated to fire protection. For FY2027, the estimated amount of these funds is \$360,000.

**Intergovernmental – grants***\$40,000 or 0.1% of total General Fund revenue*

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The Town constantly looks to identify alternative funding sources for projects within the Town. Grant opportunities are one such way that this is accomplished. The Town anticipates receiving a Tree City Study grant in FY2027. Grants associated with multi-year capital project funds are in those respective funds.

**Intergovernmental – other***\$97,400 or 0.3% of total General Fund revenue*

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The State of North Carolina, Cabarrus County, and other quasi-governmental agencies share with the Town a portion of revenue collected. This funding category includes lease income for shared municipal space, taxes on the sale of alcoholic beverages, and solid waste disposal tax.

**Permits and fees***\$1,386,860 or 3.8% of total General Fund revenue*

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Revenue in this category mostly consists of a solid waste fee of \$10/month, which is applied to residential properties within the Town to help with the cost of solid waste and recycling disposal services. The anticipated revenue from the solid waste fee is approximately \$912,000 for FY2027. Also included in this category are compliance permits, passport acceptance fees, traffic review fees, fire permits, plan review fees, and inspection fees.

**Charges for services***\$903,550 or 2.5% of total General Fund revenue*

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Revenue in this category relates to a variety of Town activities, such as registration fees for recreation and sports programs and rental income from Town-owned property.

**Miscellaneous/Interest on investments***\$264,700 or 0.7% of General Fund revenue*

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Various nominal revenue sources from Town activities also add to the revenue in the General Fund. These include the July 4<sup>th</sup> Celebration, contributions, special events, proceeds from sales of assets, and investment income.

**Transfers***\$2,079,500 or 5.7% of total General Fund revenue*

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Typically, when possible, all capital outlay expenditures that are not being financed are paid for with capital reserve funds. This allows the Town to minimize the current operational impacts of capital projects with excess funds saved from prior years. In FY2027, all non-financed capital outlay items will be funded with capital reserve funds.

**Fund Balance Appropriated***\$0 of total General Fund revenue*

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Fund balance is essentially the Town's savings account balance. There are several reasons for maintaining a healthy fund balance, which is expressed as a percentage of annual expenditures. Even though the law does not prohibit what fund balance is used for, appropriation of fund balance is a one-time revenue source and should not be used to balance recurring expenditures. At the beginning of FY2026, the Town's unassigned fund balance – at \$8.6M – equaled 38.55% of expenditures.

A significant portion of a municipality's annual revenue is derived from ad valorem property taxes. Because late penalties on unpaid property taxes are not assessed until early January, most taxpayers do not pay until near this deadline. Therefore, the Town may operate with less cash at the beginning of a fiscal year and recover mid-year. Fund balance provides working capital during the first half of the fiscal year.

Fund balance is often referred to as a "rainy-day" fund. In this context, fund balance may be seen as a hedge against unexpected changes in financial circumstances. Threats to a community's financial health may stem from adverse weather conditions requiring expensive responses or withholding of revenue at the county or state level. The Town is heavily reliant on these other governmental units for funding disbursements; budget uncertainties at those levels of government have led to reduced funding in prior years. A local government may be unable to manage such situations without an adequate fund balance.

Per the Town's fund balance policy, a minimum available fund balance of 40% of adjusted expenditures is required to be maintained in the General Fund. Available fund balance is defined as the portion of fund balance in cash and cash equivalents that is not restricted in nature or required to satisfy short-term commitments. Adjusted expenditures are defined as all operating expenditures of the fund, reduced by capital, transfers, and contingency. Any fund balance in excess of this amount is transferred to capital reserve funds for use on future capital projects. Fund balance is currently at the 40% target.

Another reason to maintain a healthy fund balance is to fund the early stages of major projects until permanent financing is secured. Fund balance provides flexibility regarding the timing of the financing. One last advantage of maintaining a strong fund balance position is that lenders view this savings account as a measure of good fiscal management.

The recommended budget does not have any funds appropriated from fund balance.

**CAPITAL RESERVE FUND – GENERAL FUND**

CAPITAL RESERVE FUND - GF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Miscellaneous/interest on investments	\$ 5,000	\$ 100,000	\$ 150,000	\$ 350,000	\$ 500,000
Transfers	3,696,805	2,123,665	7,197,320	7,700,875	7,180,465
Fund balance appropriated	425,095	2,645,335	4,030,680	7,833,625	3,449,035
<b>Total revenues and funding sources</b>	<b>\$ 4,126,900</b>	<b>\$ 4,869,000</b>	<b>\$ 11,378,000</b>	<b>\$ 15,884,500</b>	<b>\$ 11,129,500</b>

**Miscellaneous/Interest on investments**  
*\$500,000 or 4.5% of Capital Reserve Fund revenue*

This includes investment income with significant interest rate growth compared to prior years.

**Transfers**  
*\$7,180,465 or 64.5% of Capital Reserve Fund revenue*

At the end of each year, the excess of available fund balance of the General Fund over the 40% threshold that is set by the fund balance policy, is transferred to the capital reserve fund for future General Fund capital expenditures. The annual budget for the General Fund projects an approximate \$7.18M transfer for FY2027.

**Fund Balance Appropriated**  
*\$3,449,035 or 31% of total Capital Reserve Fund revenue*

When projects are identified for the utilization of reserve funds, the funds are taken out of fund balance and transferred back to the General Fund or capital projects funds for use on that specified project. The FY2027 budget requires \$3.45M in appropriated fund balance.

**GRANT PROJECT FUND – ARPA**

GRANT PROJECT FUND - ARPA	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Grant proceeds/contributions	\$ 5,282,729	\$ 5,282,729	\$ 5,282,729	\$ 5,282,729	\$ 5,282,729
Miscellaneous/interest on investments	-	230,000	383,271	383,271	383,271
<b>Total revenues and funding sources</b>	<b>\$ 5,282,729</b>	<b>\$ 5,512,729</b>	<b>\$ 5,666,000</b>	<b>\$ 5,666,000</b>	<b>\$ 5,666,000</b>

**Grant proceeds/contributions**

*\$5,282,729 or 93.2% of total Grant Project Fund - ARPA revenue*

\$5,282,729 of grant funding was awarded to the Town from the American Rescue Plan Act of 2021.

**Miscellaneous/interest on investments**

*\$383,271 or 6.8% of total Grant Project Fund - ARPA revenue*

This includes investment income.

**CAPITAL RESERVE FUND – ECONOMIC DEVELOPMENT**

CAPITAL RESERVE FUND - ECON DEV	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Miscellaneous/interest on investments	\$ 500	\$ 5,000	\$ 20,000	\$ 20,000	\$ 10,000
Fund balance appropriated	19,500	15,000	-	-	40,000
<b>Total revenues and funding sources</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 50,000</b>

**Miscellaneous/Interest on investments**

*\$10,000 or 20% of Capital Reserve Fund – Economic Development revenue*

This includes investment income.

**Fund Balance Appropriated**

*\$40,000 or 80% of total Capital Reserve Fund – Economic Development revenue*

When projects are identified for the utilization of reserve funds, the funds are taken out of fund balance and transferred back to the General Fund or capital projects funds for use on that specified project. The FY2027 budget requires \$40K in appropriated fund balance.

**CAPITAL PROJECTS FUND – GENERAL GOVERNMENT**

CAPITAL PROJECTS FUND - GENERAL GOVERNMENT	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Installment financing	\$ -	\$ 3,450,000	\$ 3,450,000	\$ 3,675,000	\$ 3,675,000
Transfers	-	300,000	300,000	450,000	450,000
Total revenues and funding sources	\$ -	\$ 3,750,000	\$ 3,750,000	\$ 4,125,000	\$ 4,125,000

**Installment financing**

*\$3,675,000 or 89.1% of total Capital Projects Fund – General Government revenue*

Occasionally, as determined by the size and scope of certain projects, it is in the best financial interest of the Town to borrow funds to pay for a project. The Town plans to finance \$3.675M for the construction costs related to the Town Hall renovation project, which began with design in FY2024.

**Transfers**

*\$450,000 or 10.9% of total Capital Projects Fund – General Government revenue*

Transfers in from the Capital Reserve Fund – General Fund represent the Town’s cash contribution toward professional services and some initial construction costs related to the Town Hall renovation.

**CAPITAL PROJECTS FUND – PUBLIC SAFETY**

CAPITAL PROJECTS FUND - PUBLIC SAFETY	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Installment financing	\$ 6,850,000	\$ -	\$ -	\$ -	\$ -
Transfers	250,000	-	545,000	545,000	545,000
<b>Total revenues and funding sources</b>	<b>\$ 7,100,000</b>	<b>\$ -</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>

**Installment financing**

*\$0 of total Capital Projects Fund – Public Safety revenue*

Occasionally, as determined by the size and scope of certain projects, it is in the best financial interest of the Town to borrow funds to pay for a project. There is currently no planned financing within the Capital Projects Fund – Public Safety projected for FY2027.

**Transfers**

*\$545,000 or 100% of total Capital Projects Fund – Public Safety revenue*

The Town is currently using this fund to purchase a replacement pumper fire engine. This large capital purchase is accounted for within a multi-year capital project fund due to the build time on fire apparatus typically requiring 12-24 months. This purchase will be partially funded by the Capital Reserve Fund – General Fund, as shown above, with the remainder of the project funded through the Grant Project Fund - ARPA.

**CAPITAL PROJECTS FUND - TRANSPORTATION**

CAPITAL PROJECTS FUND - TRANSPORTATION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Grant proceeds/contributions	\$ -	\$ 13,890,400	\$ 13,890,400	\$ 13,890,400	\$ 23,975,040
Installment financing	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Transfers	-	3,472,600	10,165,400	14,013,400	12,298,760
<b>Total revenues and funding sources</b>	<b>\$ 4,000,000</b>	<b>\$ 21,363,000</b>	<b>\$ 28,055,800</b>	<b>\$ 31,903,800</b>	<b>\$ 40,273,800</b>

**Grant proceeds/contributions**

*\$23,975,040 or 59.5% of total Capital Projects Fund – Transportation revenue*

Grant opportunities are one way in which the Town looks for additional funding for multi-year projects. The Town received \$16.54M in grants awarded between FY2024-FY2026 related to Transportation Projects and is actively pursuing a \$7.4M federal grant for a FY2027 traffic mitigation project.

**Installment financing**

*\$4,000,000 or 10% of total Capital Projects Fund – Transportation revenue*

Voters approved a \$4M bond issue relating to transportation projects included in this fund. \$1.65M of these bonds were issued in FY2021, and the remaining \$2.35M was issued in FY2026. This revenue source, while fully received to date, will continue to be reflected in the budget ordinance throughout the completion of the related construction projects.

**Transfers**

*\$12,298,760 or 30.5% of total Capital Projects Fund – Transportation revenue*

This revenue source represents the Town’s contribution toward project costs and is transferred from the Capital Reserve Fund – General Fund, when applicable. \$12.3M in transfers are expected to occur in FY2027 to fund the Town’s portion of matching grants and several locally funded projects.

**CAPITAL PROJECTS FUND – RECREATION**

CAPITAL PROJECTS FUND - RECREATION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Transfers	\$ 4,000,000	\$ -	\$ 5,280,000	\$ 8,540,000	\$ 9,270,000
Total revenues and funding sources	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ 5,280,000</b>	<b>\$ 8,540,000</b>	<b>\$ 9,270,000</b>

**Transfers**

*\$9,270,000 or 100% of total Capital Projects Fund – Recreation revenue*

Transfers in from the Capital Reserve Fund – General Fund represent the Town’s cash contribution toward land purchases and professional services and construction costs related to Holcomb Woods Restroom Facility, artificial turf conversion of two fields in Harrisburg Park, and the Historic Mill project.

**CAPITAL PROJECTS FUND – ECONOMIC DEVELOPMENT**

CAPITAL PROJECTS FUND - ECON DEV	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Transfers	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Total revenues and funding sources	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>

**Transfers**

*\$1,750,000 or 100% of total Capital Projects Fund – Economic Development revenue*

Transfers in from the Capital Reserve Fund – General Fund represent the Town’s cash contribution toward the construction costs of a Train Station in Harrisburg.

**WATER AND SEWER FUND**

WATER AND SEWER FUND	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Sales and services	\$ 10,017,700	\$ 10,781,700	\$ 10,978,700	\$ 11,480,900	\$ 12,407,150
Permits and fees	211,800	257,570	455,000	261,900	267,900
Miscellaneous/interest on investments	152,000	637,410	199,560	464,673	263,300
Transfers	1,995,750	2,457,000	4,045,000	2,352,500	1,772,500
Fund balance appropriated	539,174	2,223,137	473,425	-	-
<b>Total revenues and funding sources</b>	<b>\$ 12,916,424</b>	<b>\$ 16,356,817</b>	<b>\$ 16,151,685</b>	<b>\$ 14,559,973</b>	<b>\$ 14,710,850</b>

**Sales and services**

*\$12,407,150 or 84.4% of total Water and Sewer Fund revenue*

The Town sells water to both inside Town and outside Town customers with a blend of internally produced water and externally purchased water. Internally produced water is generated from multiple wells within the Town. Externally purchased water is provided by both the City of Concord and Charlotte Water. Expansion of the Town’s water distribution system has allowed for more water to be purchased from both external providers.

The Town also charges for sewer service both inside Town and outside Town customers through an agreement with the Water and Sewer Authority of Cabarrus County (WSACC), which provides the actual sewer treatment.

The sales and services category of revenues includes water sales, sewer charges, and meter sales. The Town has an adopted Water and Sewer Rate Resolution, whereby a five percent annual rate increase for water and sewer usage rates for both inside and outside customers is applied. There is a proposed five percent rate increase to water and sewer usage rates for FY2027, with the last rate change occurring in FY2025.

**Permits and fees**

*\$267,900 or 1.8% of total Water and Sewer Fund revenue*

As customers come onto the system, there is routinely a cost to the customer to join the system. The Town charges a fee for any customer that is not currently connected to the system and is not providing the infrastructure and related installation. Other system development charges are recorded in the Water and Sewer Capital Reserve Fund – Expansion.

**Miscellaneous/Interest on investments**

*\$263,300 or 1.8% of total Water and Sewer Fund revenue*

This category is comprised of three main accounts: interest on investments, cell tower lease revenue, and proceeds from the sale of assets. The Town currently has three companies that lease tower space for cellular equipment use. These leases generate approximately \$91,500 for the Water and Sewer Fund annually. As aged Town equipment is replaced, the Town uses Govdeals or other auction-style platforms to sell this equipment to generate funds to help offset the cost of new purchases.

**Transfers**

*\$1,772,500 or 12% of total Water and Sewer Fund revenue*

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Typically, when possible, all capital outlay expenditures that are not being financed are paid for with capital reserve funds. This allows the Town to minimize the current operational impacts of capital projects with excess funds saved from prior years. In FY2027, all non-financed capital outlay items will be funded with capital reserve funds, which accounts for approximately \$230,500 of the total transfer. In addition, per State Statute, water and sewer system development charges can be transferred into the Water and Sewer Fund to pay for expansion projects and related debt service payments on such projects. System development charges totaling approximately \$1.54M will fund expansion-related debt service payments and expansion-related capital outlay in FY2027.

**Fund Balance Appropriated**

*\$0 of total Water and Sewer Fund revenue*

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Per the Town's fund balance policy, a minimum available fund balance of 30% of adjusted expenditures is required to be maintained in the Water and Sewer Fund. Available fund balance is defined as the portion of fund balance in cash and cash equivalents that is not restricted in nature or required to satisfy short-term commitments. Adjusted expenditures is defined as all operating expenditures of the fund, reduced by capital, transfers, and contingency. Any fund balance in excess of this amount is transferred to capital reserve funds for use on future capital projects. Fund balance is currently at the 30% target.

The recommended budget does not have any funds appropriated from fund balance.

**CAPITAL RESERVE FUND – WATER AND SEWER FUND**

CAPITAL RESERVE FUND - WSF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Miscellaneous/interest on investments	\$ 5,000	\$ 90,000	\$ 90,000	\$ 100,000	\$ 200,000
Appropriated fund balance	2,518,450	301,905	20,600	1,077,495	1,808,430
Transfers	201,550	860,095	1,559,400	159,705	343,970
<b>Total revenues and funding sources</b>	<b>\$ 2,725,000</b>	<b>\$ 1,252,000</b>	<b>\$ 1,670,000</b>	<b>\$ 1,337,200</b>	<b>\$ 2,352,400</b>

**Miscellaneous/Interest on investments**

*\$200,000 or 8.5% of Capital Reserve Fund – Water and Sewer revenue*

This includes investment income with significant interest rate growth compared to prior years.

**Appropriated fund balance**

*\$1,808,430 or 76.9% of total Capital Reserve Fund – Water and Sewer revenue*

At the end of each year, the excess of available fund balance of the Water and Sewer Fund over the 30% threshold that is set by the fund balance policy, is transferred to the Capital Reserve Fund – Water and Sewer for future Water and Sewer Fund capital expenditures. In the year(s) following this transfer, the funds are taken out of fund balance, as needed, and transferred back to the Water and Sewer Fund for capital funding.

**Transfers**

*\$343,970 or 14.6% of total Capital Reserve Fund – Water and Sewer revenue*

At the end of each year, the excess of available fund balance of the Water and Sewer Fund over the 30% threshold that is set by the fund balance policy, is transferred to the capital reserve fund for future Water and Sewer Fund capital expenditures.

**CAPITAL RESERVE FUND – WATER AND SEWER – EXPANSION**

CAPITAL RESERVE FUND - WSF - EXPANSION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Permits and Fees	\$ 1,648,750	\$ 1,730,000	\$ 2,900,000	\$ 1,885,000	\$ 1,492,000
Miscellaneous/interest on investments	2,000	25,000	25,000	50,000	50,000
<b>Total revenues and funding sources</b>	<b>\$ 1,650,750</b>	<b>\$ 1,755,000</b>	<b>\$ 2,925,000</b>	<b>\$ 1,935,000</b>	<b>\$ 1,542,000</b>

**Permits and fees**

*\$1,492,000 or 96.8% of total Capital Reserve Fund – Water and Sewer – Expansion revenue*

Based on State statute relating to system development charges, all such charges are required to be collected in a designated fund. These charges represent the developers’ contribution to the expansion of the water and sewer system for their new developments. These revenues can only be used on expansion-related capital projects and debt service payments on expansion-related debt.

**Miscellaneous/Interest on investments**

*\$50,000 or 3.2% of Capital Reserve Fund – Water and Sewer – Expansion revenue*

This includes investment income.

**CAPITAL PROJECTS FUND – WATER AND SEWER**

CAPITAL PROJECTS FUND - WSF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Revenue bond financing	\$ 5,021,000	\$ 4,150,000	\$ 9,446,300	\$ 11,086,300	\$ 5,790,000
Transfers	3,585,000	700,000	1,181,480	1,401,180	3,041,600
Total revenues and funding sources	<b>\$ 8,606,000</b>	<b>\$ 4,850,000</b>	<b>\$ 10,627,780</b>	<b>\$ 12,487,480</b>	<b>\$ 8,831,600</b>

**Revenue bond financing**

*\$5,790,000 or 65.6% of total Capital Projects Fund – Water and Sewer revenue*

The Town will be using this fund to renovate Town Hall and develop utility infrastructure in the Morehead West area. This amount represents the portion of those projects that will be funded with financing proceeds.

**Transfers**

*\$3,041,600 or 34.4% of total Capital Projects Fund – Water and Sewer revenue*

The two primary methods of funding multi-year water and sewer capital projects are typically either through revenue bond financing or transfers from the Capital Reserve Fund - Water and Sewer Fund. During FY2018, the Town put a fund balance policy in place with the Water and Sewer Fund to put aside fund balance in excess of a 30% threshold which is aimed at funding all capital projects.

**STORM WATER FUND**

STORM WATER FUND	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Permits and fees	\$ 719,000	\$ 740,750	\$ 800,000	\$ 825,750	\$ 847,000
Miscellaneous/interest on investments	1,000	7,500	-	-	-
Transfers	100,000	410,000	150,000	278,560	150,000
Appropriated fund balance	155,525	345,398	67,589	-	-
<b>Total revenues and funding sources</b>	<b>\$ 975,525</b>	<b>\$ 1,503,648</b>	<b>\$ 1,017,589</b>	<b>\$ 1,104,310</b>	<b>\$ 997,000</b>

**Permits and fees**

*\$847,000 or 85% of total Storm Water Fund revenue*

U.S. Congress established the Clean Water Act in 1972 to preserve and improve water quality. Portions of this legislation were delegated to states for implementation and enforcement. In response to the National Pollutant Discharge Elimination System (NPDES) storm water permitting program, the NC General Assembly established in 2005 certain regulations of municipal storm sewer systems that directly impact Harrisburg. Phase II of NPDES requires that Harrisburg and other NC municipalities provide services to mitigate damage from storm runoff.

To fund this directive, the Town adopted a storm water fee in FY2011 to offset the costs of storm water repairs and maintenance of its storm drainage system. The monthly charge is \$5.90 per home or Equivalent Residential Unit (ERU), which represents the impervious space that directly impacts storm water runoff. This rate remains unchanged from the prior year, which is frozen at the FY2025 charge.

**Miscellaneous/Interest on investments**

*\$0 of total Storm Water Fund revenue*

This includes investment income.

**Transfers**

*\$150,000 or 15% of total Storm Water Fund revenue*

Typically, when possible, all capital outlay expenditures that are not being financed are paid for with capital reserve funds. This allows the Town to minimize the current operational impacts of capital projects with excess funds saved from prior years. In FY2027, all capital outlay items will be funded with capital reserve funds.

**CAPITAL RESERVE FUND – STORM WATER FUND**

CAPITAL RESERVE FUND - SWF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Miscellaneous/interest on investments	\$ 2,500	\$ 25,000	\$ 4,610	\$ -	\$ 50,000
Appropriated fund balance	4,255	306,230	-	-	73,350
Transfers	93,245	148,770	145,390	183,680	176,650
<b>Total revenues and funding sources</b>	<b>\$ 100,000</b>	<b>\$ 480,000</b>	<b>\$ 150,000</b>	<b>\$ 183,680</b>	<b>\$ 300,000</b>

**Miscellaneous/Interest on investments**

*\$50,000 or 16.6% of total Capital Reserve Fund – Storm Water Fund revenue*

This includes investment income.

**Appropriated fund balance**

*\$73,350 or 24.5% of total Capital Reserve Fund – Storm Water Fund revenue*

At the end of each year, the excess of available fund balance of the Storm Water Fund over the 30% threshold that is set by the fund balance policy, is transferred to the Capital Reserve Fund – Storm Water for future Storm Water Fund capital expenditures. In the year(s) following this transfer, the funds are taken out of fund balance, as needed, and transferred back to the Storm Water Fund for capital funding.

**Transfers**

*\$176,650 or 58.9% of total Capital Reserve Fund – Storm Water Fund revenue*

At the end of each year, the excess of available fund balance of the Storm Water Fund over a predetermined baseline is transferred to the capital reserve fund for future Storm Water capital expenditures. For FY2027, this is anticipated to equate to approximately \$176,000. In the years following this transfer, the funds are taken out of fund balance, as needed, and transferred back to the Storm Water Fund or to the Capital Projects Fund for capital funding.

**CAPITAL PROJECTS FUND – STORM WATER**

CAPITAL PROJECTS FUND - STORM WATER	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Transfers	\$ 1,020,000	\$ 720,000	\$ -	\$ -	\$ 600,000
Total revenues and funding sources	<b>\$ 1,020,000</b>	<b>\$ 720,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>

**Transfers**

*\$600,000 or 100% of total Capital Projects Fund – Storm Water revenue*

This budget includes transfers of \$600,000 from the Capital Reserve Fund – Storm Water Fund to fund the multi-year Storm Water Area Improvements projects.

**INTERNAL SERVICE FUND – HRA – HEALTHCARE**

INTERNAL SERVICE FUND - HRA - HEALTHCARE	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>REVENUE</b>					
Transfers	\$ -	\$ 90,000	\$ 105,000	\$ 250,000	\$ 500,000
<b>Total revenues and funding sources</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 105,000</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>

**Transfers**

*\$500,000 or 100% of total Internal Service Fund – HRA-Healthcare revenue*

At the end of each fiscal year, the Health Reimbursement Account and retiree healthcare reimbursement expenditures made on behalf of eligible employees by the Town will be reimbursed by the employees’ respective funds to the Internal Service Fund.

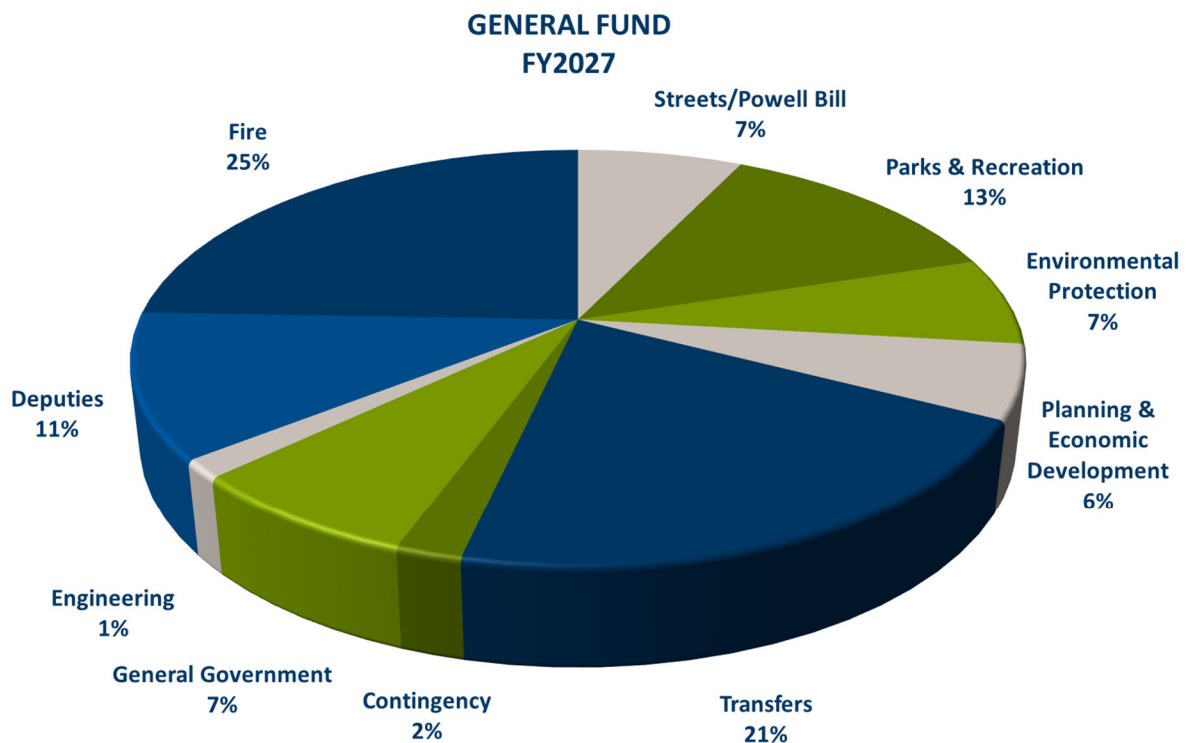
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## EXPENDITURE SUMMARY FISCAL YEAR 2026-2027

This section of the budget document provides the reader an explanation of how the Town intends to use resources during the coming fiscal year. The reader should refer to department summaries for a description of all funds and department expenditures.

GENERAL FUND	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Governing Board	\$ 330,550	\$ 294,150	\$ 281,250	\$ 281,250	\$ 281,250
Town Clerk	82,040	55,080	53,950	52,660	55,495
Town Manager's Office	514,005	577,310	536,584	503,760	460,425
Finance	388,135	401,165	484,655	505,110	591,075
Human Resources	221,907	306,880	249,315	282,390	294,115
Information Technology	149,023	251,323	181,820	192,970	198,320
Communications	171,760	203,245	182,825	197,710	203,430
Planning	563,430	1,037,505	1,089,095	1,464,715	1,068,780
Economic Development	62,350	230,620	457,400	751,605	1,017,480
Engineering	382,700	551,090	722,097	546,930	516,485
Deputies	2,109,050	3,656,819	5,079,058	5,204,277	4,067,800
Fire	6,679,772	7,159,410	8,047,469	8,364,836	8,867,185
Streets	1,095,877	1,955,231	2,245,140	1,972,963	1,862,850
Powell Bill	555,000	560,000	640,000	725,000	725,000
Environmental Protection	2,323,700	3,014,882	3,524,769	2,272,660	2,465,715
Buildings & Grounds	158,768	168,760	302,070	379,374	586,925
Parks & Recreation	4,238,845	4,315,175	4,778,678	4,940,076	4,694,215
Transfers	6,546,805	8,225,335	11,313,000	8,033,625	7,580,465
Contingency	193,000	234,500	540,500	696,500	740,000
<b>Total expenditures</b>	<b>\$ 26,766,717</b>	<b>\$ 33,198,480</b>	<b>\$ 40,709,675</b>	<b>\$ 37,368,410</b>	<b>\$ 36,277,010</b>



**General Fund Expenditures by category**  
**Analysis of trends and changes from prior years**

For the purposes of this discussion, expenditures have been grouped into the following categories:

- Personal services
- Employee relations and education
- Supplies and materials
- Current obligations and services
- Fixed charges and other services
- Indirect cost allocation
- Capital outlay
- Debt service
- Transfers
- Contingency

The composition of Town expenditures varies by year according to available revenue, Council priorities, needs and/or opportunities.

**Personal services**

*\$11,773,600 or 33.1% of total General Fund expenditures*

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Personal services expenditures include all compensation and corresponding staff benefits. Benefit costs include FICA taxes, workers compensation premiums, group health insurance premiums, local government employee retirement funding, 401(k)/457(b) retirement funding, flexible employer contributions, and unemployment claims.

This budget includes a recommended maximum 7.0% merit pool. For budgeting purposes, an estimated 5.25% merit increase across the entire General Fund employee base was used, which amounts to approximately \$550,000 (total salaries and benefits). A nominal amount is included in the FY2027 budget for salary study adjustments to account for the Town's annual study methodology.

This budget also includes a State-mandated increase in employer pension contributions from 14.35% to 15.10% of salaries. This results in an increase of \$65,000. A 13% increase in health insurance premiums accounts for approximately \$240,000 in increased costs to the Town.

General Fund personnel additions included in this budget are as follows:

- Parks and Recreation – Part-time Park Attendants (2)
- Parks and Recreation – Parks & Recreation Support Specialist reclassification

**Employee relations and education expenditures**

*\$295,185 or 0.8% of total General Fund expenditures*

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Employee relations and education expenditures include costs associated with employee training and business meetings. Some examples of these include travel, training, and meetings.

FY2026 employee relations and education expenditures for the General Fund were estimated to total \$264,171, while budgeted employee relations and education costs for FY2027 represent a 12% increase, year-over-year. These expenditures allow staff to continue to stay on top of industry-specific issues and cover the expanding training and development needs of Town staff.

**Supplies and materials expenditures***\$663,260 or 1.9% of total General Fund expenditures*

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Supplies and materials expenditures include commodities that are consumed in operations within a relatively short period or the use of which results in a material change in, or an appreciable impairment of, their physical condition. Some examples are department supplies, small tools and equipment, special equipment, uniforms, postage, printing, and special projects.

FY2026 supplies and materials expenditures for the General Fund were estimated to total \$580,279, while budgeted supplies and materials costs for FY2027 represent a 15% increase, year-over-year.

**Current obligations and services expenditures***\$3,502,305 or 9.9% of total General Fund expenditures*

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Current obligations and services expenditures include all payments for operation and maintenance services rendered by firms or individuals. Some examples of these are telephone, credit card fees, maintenance and repair, fuel, utilities, dues and subscriptions, and advertising.

FY2026 current obligations and services expenditures for the General Fund were estimated to total \$3.56M, while budgeted current obligations and services expenditures for FY2027 represent a 1% decrease, year-over-year.

**Fixed charges and other services expenditures***\$7,082,936 or 19.9% of total General Fund expenditures*

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Fixed charges and other services expenditures include those expenditures that are under contract and typically extend over a fixed period. Some examples of these are equipment leases, casualty insurance, professional services, technology services, legal services, and traffic review fees. Inflationary impacts have been most heavily experienced in this category of expenditures due to the nature of external, service-based contracts, such as the Cabarrus County Sheriff's contract and the Town's solid waste and recycling disposal services arrangement.

FY2026 fixed charges and other services expenditures for the Town were estimated to total \$6.6M, while budgeted fixed charges and other services expenditures for FY2027 represent a 12% increase, year-over-year.

**Indirect cost allocation***(\$529,500) or (1.5)% of total General Fund expenditures*

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Indirect cost allocation is the process of identifying, aggregating, and assigning costs from departments within the Town that serve and benefit other departments or funds indirectly. Some of the expenses incurred by Council, Town Clerk, Administration, Finance, Human Resources, Communications, Information Technology, Engineering, and Buildings & Grounds departments are partially allocated to the Water and Sewer and Storm Water Funds to best reflect the true costs required to operate these funds.

Costs that are specifically identifiable, or direct expenditures, are allocated to the beneficiary funds proportionally and are not a part of the indirect cost allocation.

For FY2026, the indirect cost allocation from the General Fund to the enterprise funds of the Town totaled \$494,205. Of this total, \$443,485 is allocated to the Water and Sewer Fund and \$50,720 is allocated to the Storm Water Fund.

For FY2027, the indirect cost allocation from the General Fund to the enterprise funds of the Town totals \$529,500. Of this total, \$474,000 is allocated to the Water and Sewer Fund and \$55,500 is allocated to the Storm Water Fund.

**Capital expenditures**

*\$2,029,500 or 5.7% of total General Fund expenditures*

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Capital expenditures include outlays that result in the acquisition of or additions to fixed assets. The Town only includes those items of value exceeding \$10,000 in this section.

Proposed capital expenditures for FY2027 include:

- Fire
  - \$30,000 – Apparatus Pad – Station #1
  - \$450,000 – SCBA Replacements
  - \$28,000 – Replacement Gas Monitors
  - \$35,000 – Replacement UTV
  - \$100,000 – Replacement Extrication Equipment
  - \$49,000 – New SRT Trailer
- Streets
  - \$150,000 – Robinson Church Rd. and Tom Query Traffic Improvements - Epcon
  - \$100,000 – Robinson Church Rd. and Rocky River Rd. Traffic Improvements - Calloway
  - \$100,000 – ADA Sidewalk Program
  - \$250,000 – Annual Greenway Program
  - \$131,500 – Wayfinding Phase II
  - \$150,000 – Roundabout Art
- Environmental Protection
  - \$95,000 – Replacement Bucket Truck (50% WSF)
- Buildings & Grounds
  - \$100,000 – Door Access & Camera Upgrades (50% WSF)
  - \$55,000 – Replacement Crew Truck
  - \$55,000 – Replacement Crew Truck
- Parks & Recreation
  - \$32,000 – Shelter 2 Shade Trees – Harrisburg Park
  - \$40,000 – Monument Sign – Harris Depot
  - \$65,000 – Infield Renovations – Stallings Park
  - \$14,000 – New UTV with Service Bed

**Debt service expenditures**

*\$1,876,375 or 5.3% of General Fund expenditures*

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Debt service expenditures include amounts paid for principal, interest, and service charges on financed capital.

The Town plans to issue debt on the Town Hall Renovation during FY2027.

**Transfers out**

*\$7,580,465 or 21.3% of General Fund expenditures*

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The Town has established a fund balance policy, whereby a minimum available fund balance of 40% is required to be maintained. Any fund balance exceeding this amount is transferred to capital reserve funds for use on future capital projects. This amount is anticipated to be \$7.18M for FY2027. The General Fund also transfers an amount each year aimed at funding projected current-year costs and establishing a reserve balance for future HRA and retiree healthcare reimbursements. This amount is set at \$400,000 for FY2027.

**Contingency**

*\$740,000 or 2.1% of General Fund expenditures*

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Contingency funding for the General Fund is budgeted in FY2027 for those currently unknown costs or opportunities that may arise during the course of the year. As exact amounts are known, funds will be transferred to the appropriate line items through budget amendments approved by Council.

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**DEPARTMENT SUMMARIES**

Department, or cost center, summaries are ordered by functional area. The General Fund is the only fund that has multiple departments. All other funds are shown by fund and category.

**General Fund**

**General Government**

- Governing Board
- Town Clerk
- Town Manager’s Office
- Finance
- Human Resources
- Information Technology
- Communications

**Planning & Zoning**

**Economic Development**

**Engineering**

**Public Safety**

- Deputies
- Fire

**Transportation**

- Powell Bill
- Streets

**Environmental Protection**

- Public Works

**Buildings & Grounds**

**Cultural & Recreation**

- Parks & Recreation

**Non-departmental**

- Transfers
- Contingency

**Capital Reserve Funds**

- Capital Reserve Fund – General Fund
- Capital Reserve Fund – Economic Development

**Grant Project Fund**

- Grant Project Fund – ARPA

**Capital Projects Funds**

- Capital Projects Fund – General Government
- Capital Projects Fund – Public Safety
- Capital Projects Fund – Transportation
- Capital Projects Fund – Recreation
- Capital Projects Fund – Economic Development

**Enterprise Funds**

**Water and Sewer Fund**

- Capital Reserve Fund – Water and Sewer Fund
- Capital Reserve Fund – Water and Sewer Fund – Expansion
- Capital Projects Fund – Water and Sewer

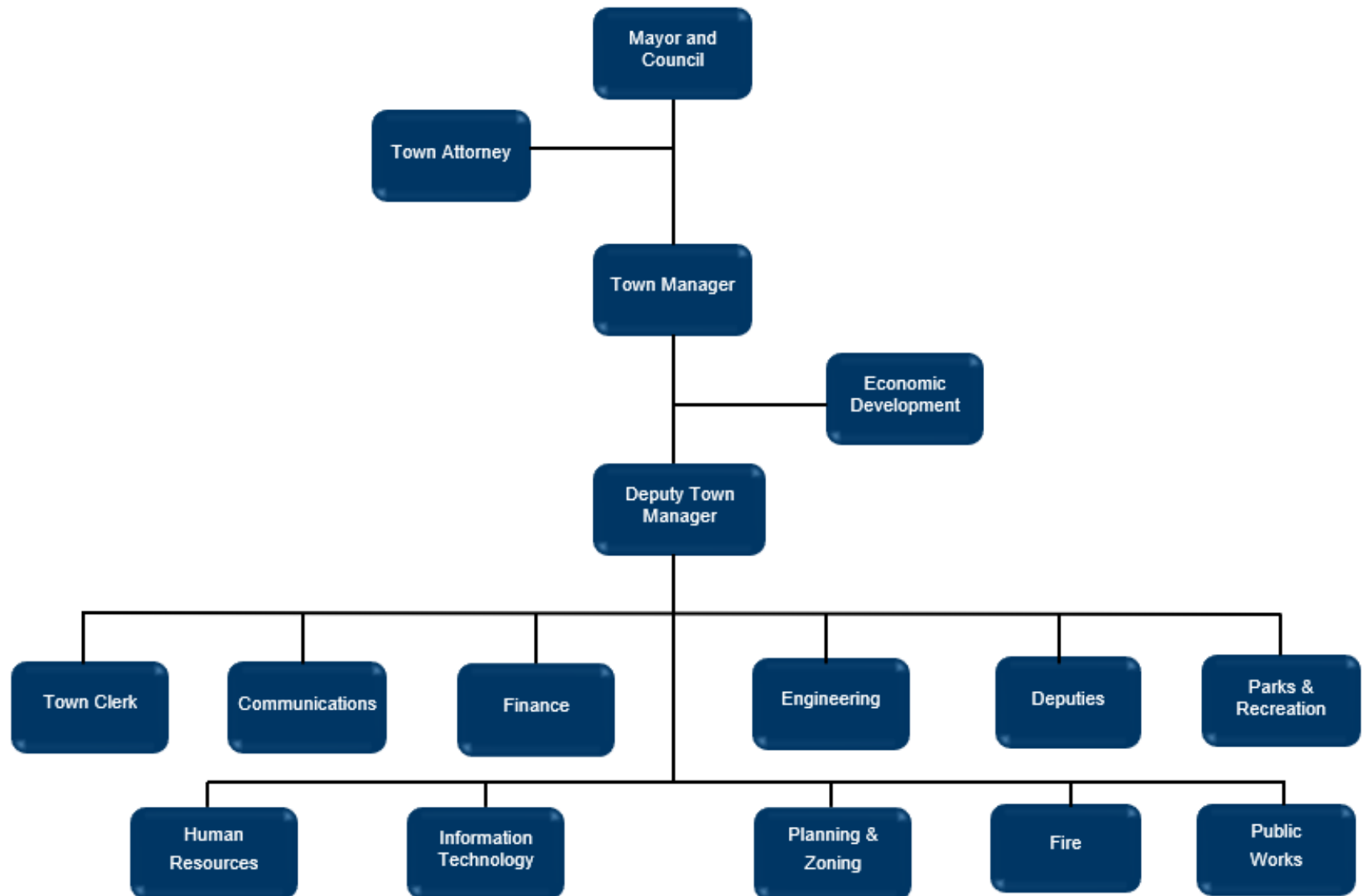
**Storm Water Fund**

- Capital Reserve Fund – Storm Water Fund
- Capital Projects Fund – Storm Water

**Internal Service Fund**

- Internal Service Fund – HRA – Healthcare

TOWN-WIDE ORGANIZATION CHART



**GOVERNING BOARD**

**Overview:**

The Town’s governing board is comprised of a non-voting Mayor and seven Council Members elected to four-year staggered terms. The Governing Board sets the goals and policies for the Town to guide its future.

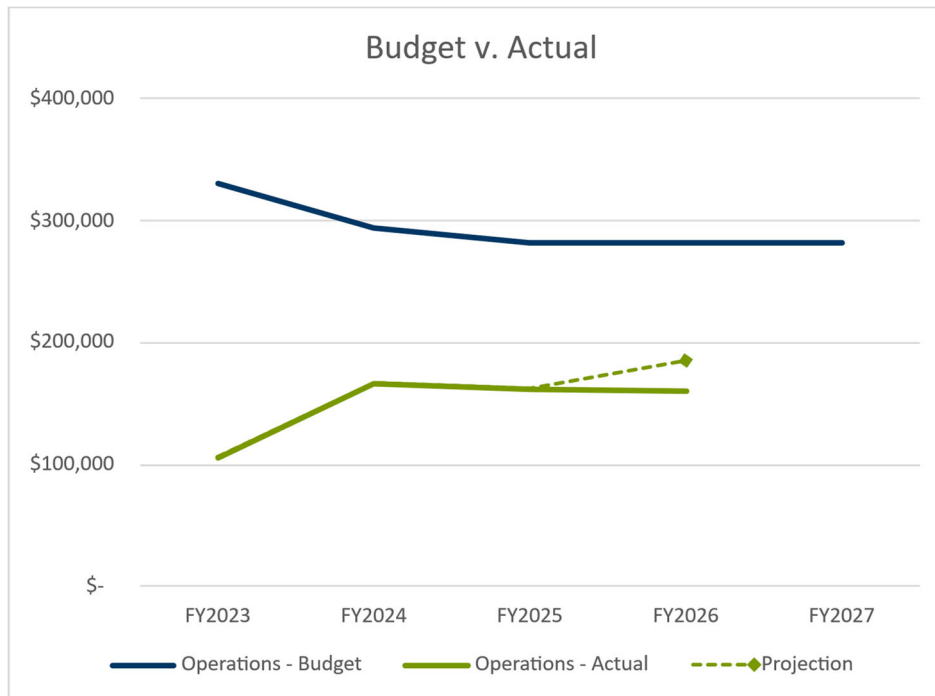
**Notable changes:**

- (\$30,000) – removal of 2025 Election Fees

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 69,900	\$ 60,700	\$ 59,800	\$ 52,350	\$ 66,900
Employee relations and education	12,000	25,750	24,500	25,000	27,500
Supplies and materials	233,000	170,900	153,400	109,835	108,500
Current obligations and services	42,840	45,020	41,450	46,060	48,260
Fixed charges and other services	13,510	57,780	56,250	164,355	136,590
Indirect cost allocation	(40,700)	(66,000)	(54,150)	(116,350)	(106,500)
<b>Total budgeted expenditures</b>	<b>\$ 330,550</b>	<b>\$ 294,150</b>	<b>\$ 281,250</b>	<b>\$ 281,250</b>	<b>\$ 281,250</b>

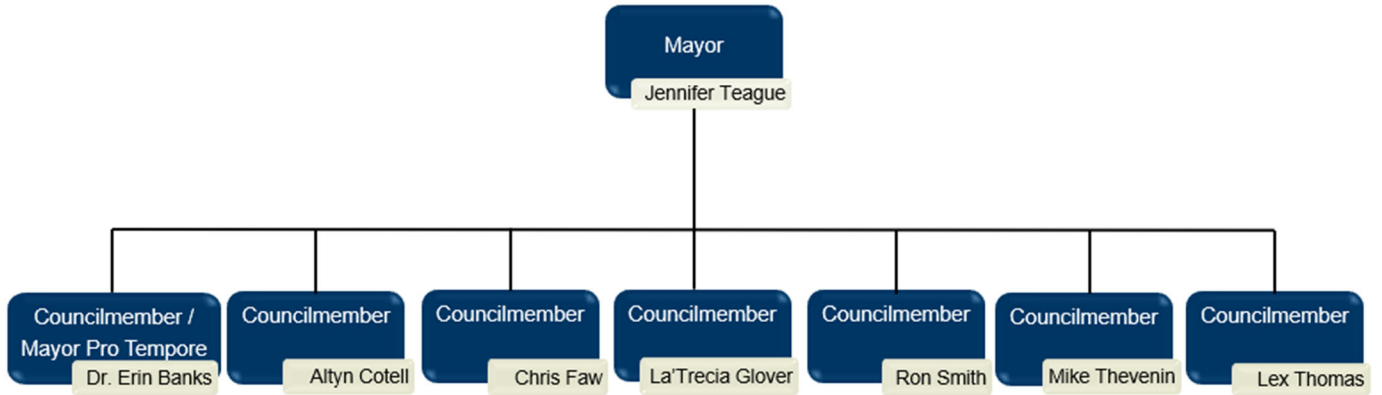
	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 330,550	\$ 294,150	\$ 281,250	\$ 281,250	\$ 281,250
Operations - Actual	106,077	166,826	162,033	159,542	



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**GOVERNING BOARD  
ORGANIZATION CHART**

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## TOWN CLERK

**Overview:**

The Town Clerk is responsible for maintaining and preserving the legal and permanent records of the Town, executing legal documents with the Town seal, drafting meeting agendas and taking minutes, issuing public notifications, providing information to the public, and administering the Town’s property and liability insurance. The Town Clerk also assists the HR Director with various HR functions, including benefits administration, safety and wellness programs, recruitment, selection and orientation of new employees, and other related tasks as deemed necessary.

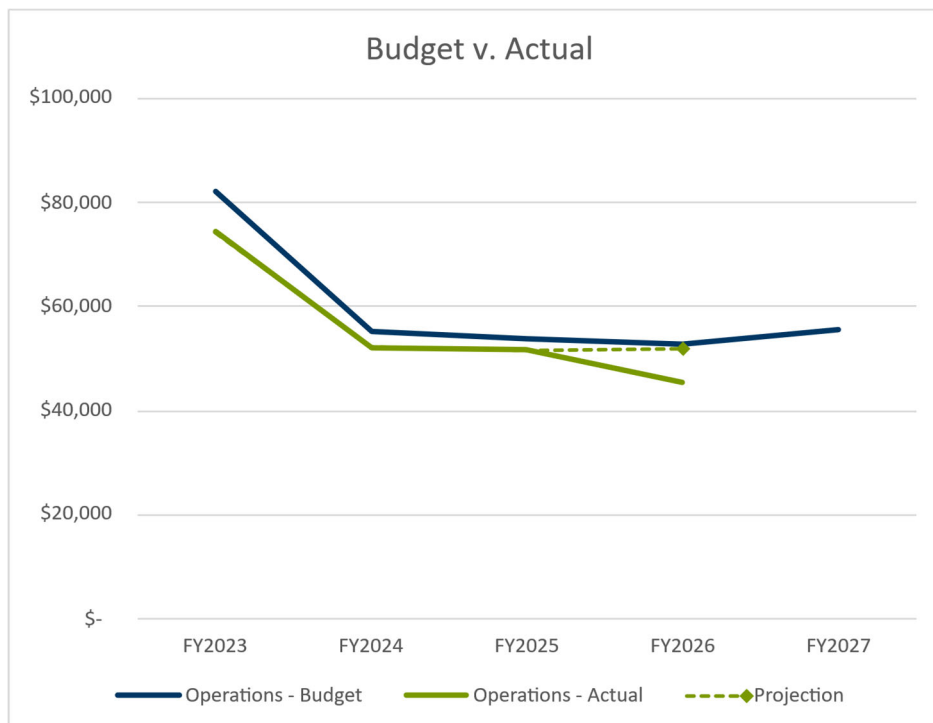
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 74,000	\$ 50,950	\$ 48,750	\$ 48,900	\$ 50,700
Employee relations and education	1,625	1,200	1,000	1,475	1,475
Supplies and materials	6,070	2,500	1,200	1,050	200
Current obligations and services	4,660	1,785	1,230	1,105	1,100
Fixed charges and other services	2,300	2,020	6,045	3,235	6,520
Indirect cost allocation	(6,615)	(3,375)	(4,275)	(3,105)	(4,500)
<b>Total budgeted expenditures</b>	<b>\$ 82,040</b>	<b>\$ 55,080</b>	<b>\$ 53,950</b>	<b>\$ 52,660</b>	<b>\$ 55,495</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 82,040	\$ 55,080	\$ 53,950	\$ 52,660	\$ 55,495
Operations - Actual	74,355	52,210	51,623	45,457	



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**TOWN MANAGER’S OFFICE**

**Overview:**

The Town Manager’s Office provides guidance to Town staff and support for the various functions of the Town. This department includes the Town Manager who serves as the Chief Executive Officer for the Town, the Deputy Town Manager who serves as the Chief Operating Officer for the Town, the Assistant Town Manager, the Assistant to the Town Manager, and the Executive Assistant. The Department directs the implementation of policy directives by the Town Council and oversees all departments and functions.

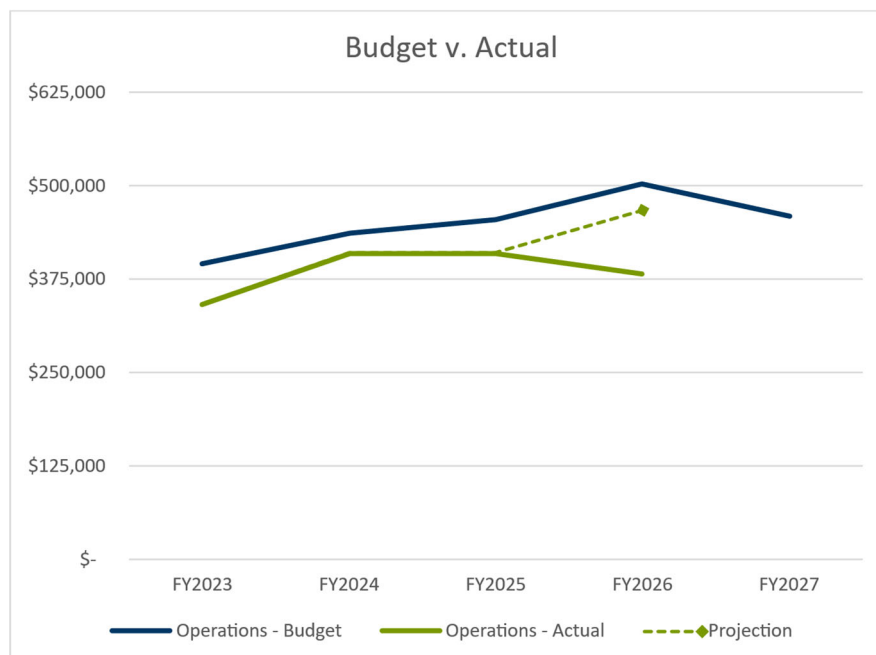
**Notable changes:**

- \$10,000 – addition of School of Government benchmarking participation
- \$15,000 – addition of Data Trust Pilot

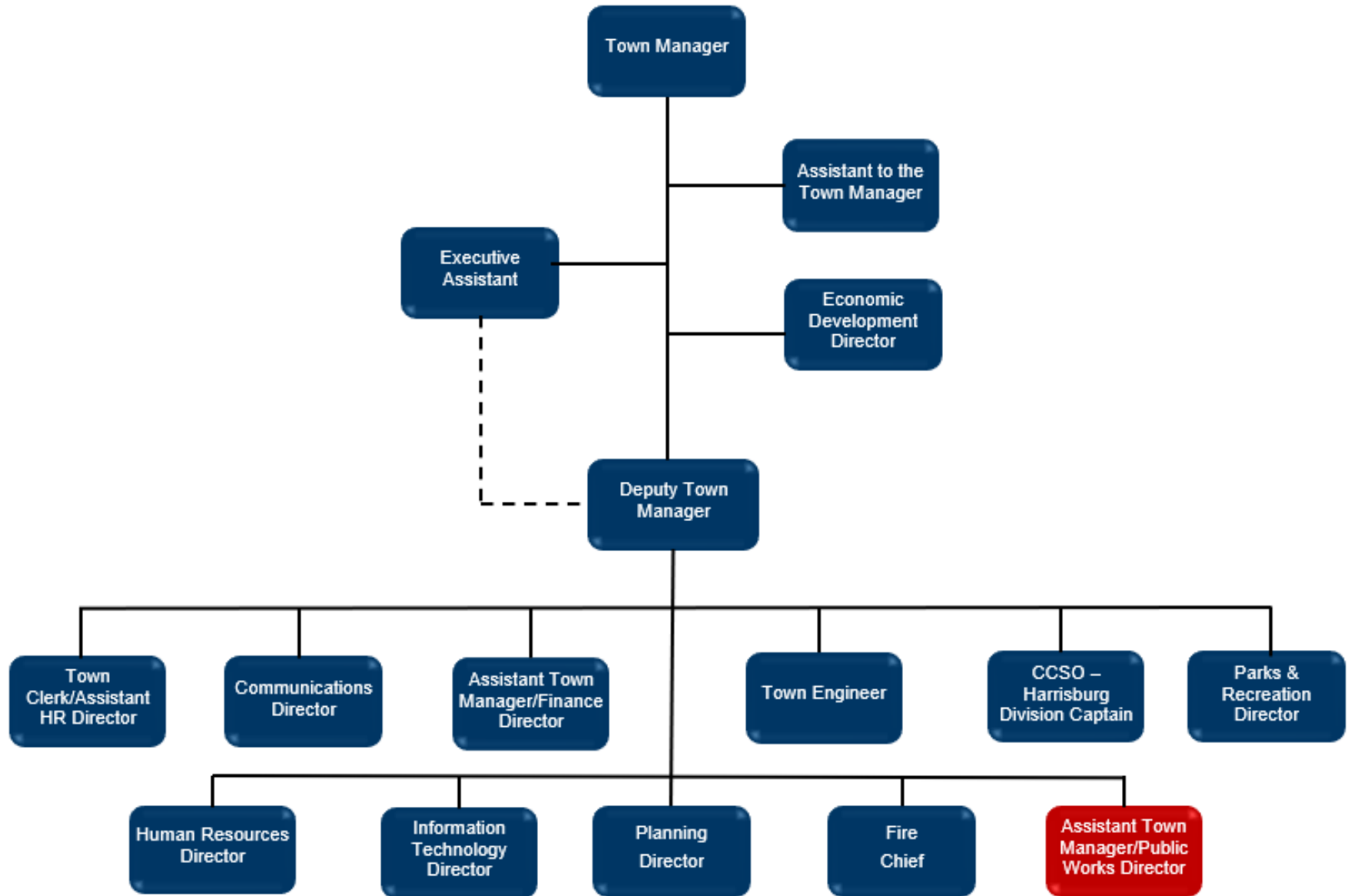
**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 242,000	\$ 287,700	\$ 403,800	\$ 468,100	\$ 413,450
Employee relations and education	26,300	28,100	29,750	31,100	30,520
Supplies and materials	14,110	17,200	18,600	14,950	12,500
Current obligations and services	96,420	83,695	16,184	12,875	13,915
Fixed charges and other services	124,230	126,730	41,195	20,350	48,540
Indirect cost allocation	(107,305)	(107,415)	(54,945)	(43,615)	(58,500)
Capital outlay	32,500	57,500	-	-	-
Debt service	85,750	83,800	82,000	-	-
<b>Total budgeted expenditures</b>	<b>\$ 514,005</b>	<b>\$ 577,310</b>	<b>\$ 536,584</b>	<b>\$ 503,760</b>	<b>\$ 460,425</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 395,755	\$ 436,010	\$ 454,584	\$ 503,760	\$ 460,425
Operations - Actual	342,066	410,895	410,725	382,948	



**TOWN MANAGER'S OFFICE  
ORGANIZATION CHART**



**FINANCE**

**Overview:**

Finance functions include budgeting and reporting, tax collections, investments, debt issuance and management, contract administration, and customer service. The Town seeks to guarantee long-term financial stability while maintaining an organizational environment that fosters professionalism, efficiency, and a strong commitment to customer service.

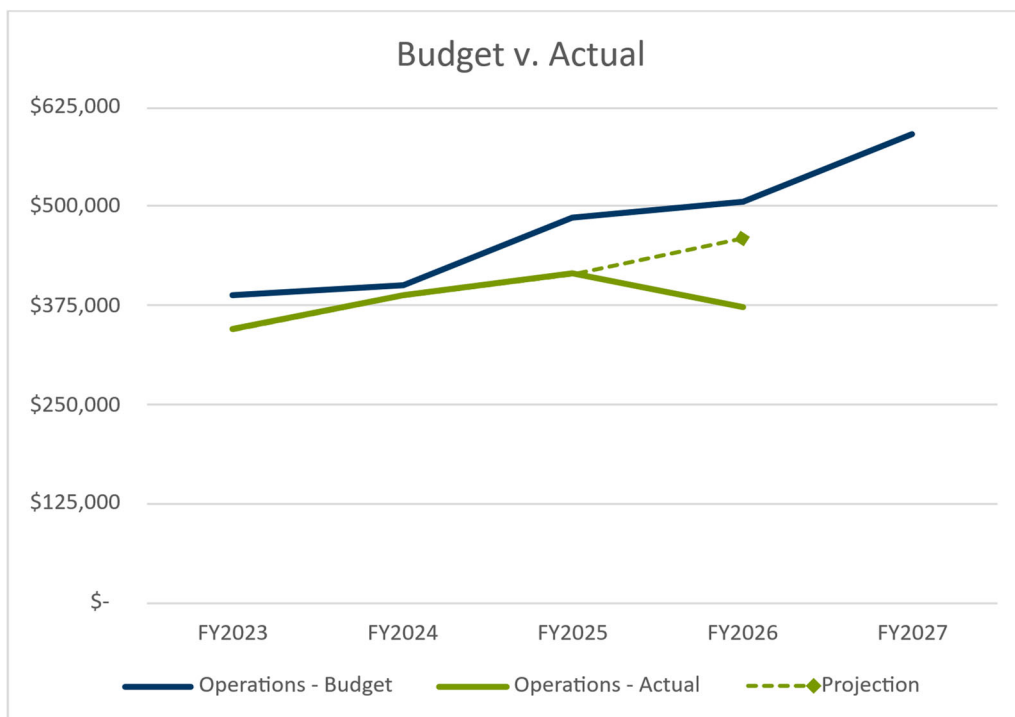
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 318,600	\$ 329,100	\$ 344,750	\$ 382,000	\$ 450,250
Employee relations and education	11,375	13,850	9,350	11,300	8,850
Supplies and materials	22,500	26,520	19,210	20,720	20,070
Current obligations and services	4,725	5,950	2,640	2,385	2,185
Fixed charges and other services	52,440	50,550	128,285	111,860	128,720
Indirect cost allocation	(21,505)	(24,805)	(19,580)	(23,155)	(19,000)
<b>Total budgeted expenditures</b>	<b>\$ 388,135</b>	<b>\$ 401,165</b>	<b>\$ 484,655</b>	<b>\$ 505,110</b>	<b>\$ 591,075</b>

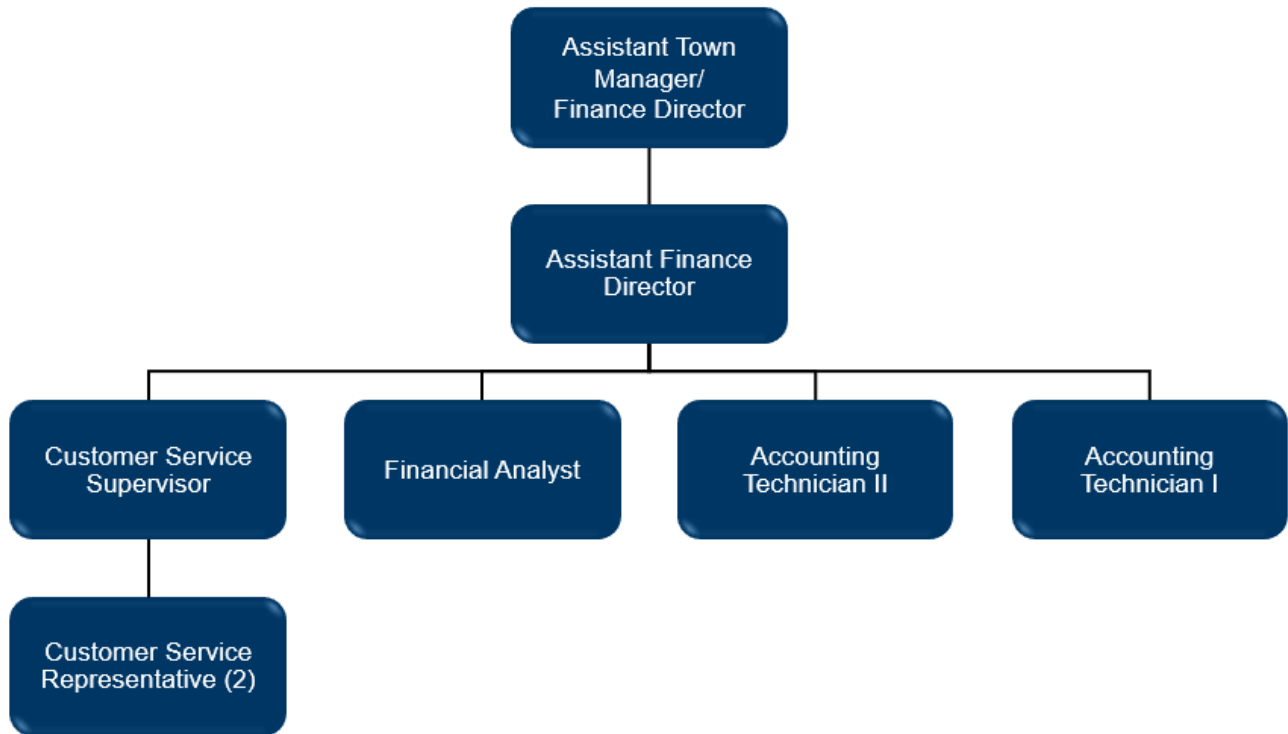
	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 388,135	\$ 401,165	\$ 484,655	\$ 505,110	\$ 591,075
Operations - Actual	344,631	387,420	414,796	372,768	



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**FINANCE**  
**ORGANIZATION CHART**

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## HUMAN RESOURCES

**Overview:**

The mission of the Human Resources Department is to recruit and retain employees by partnering with management to create best practices, consistent policies, standards, and a safe and welcoming working environment. The goal is to create programs and opportunities that will continue to develop and motivate employees, while strategically aligning their productivity with the goals and objectives of the Town. Human Resources’ primary functions are: Recruiting & Retention, Employee Relations, Training & Programs, Benefits, Safety, Communication, and Strategic Management.

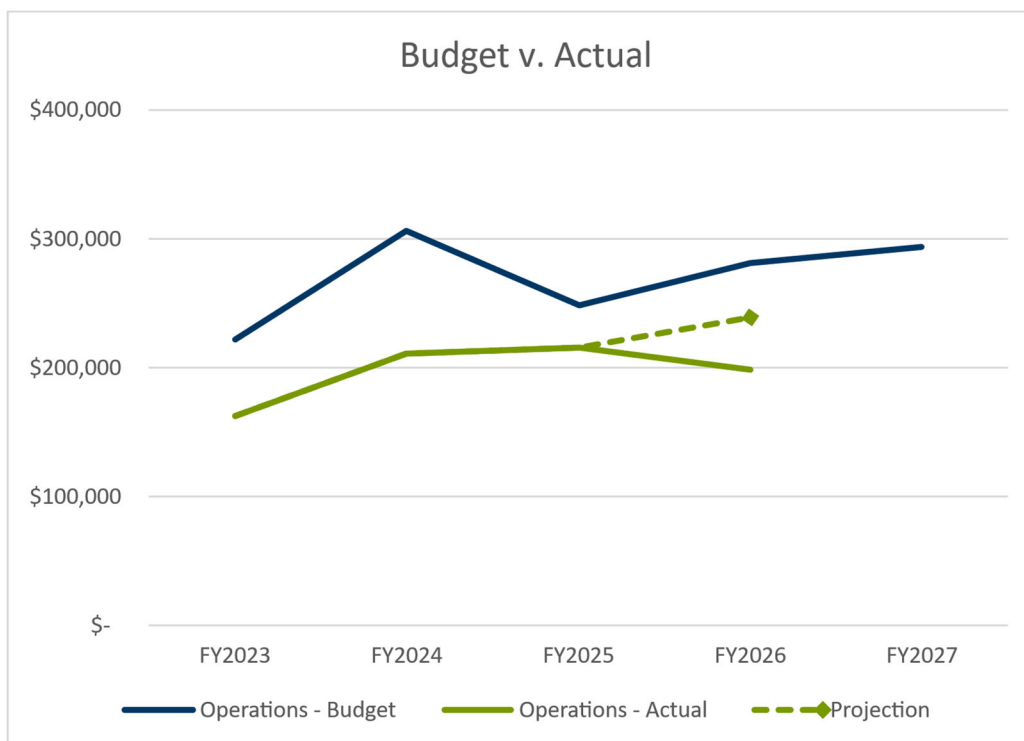
**Notable changes:**

- \$14,800 – addition of Employee Recognition Platform

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 150,500	\$ 163,750	\$ 198,850	\$ 228,650	\$ 232,850
Employee relations and education	86,200	179,025	70,350	74,425	90,140
Supplies and materials	1,600	900	1,000	500	250
Current obligations and services	2,975	2,975	2,255	1,730	1,895
Fixed charges and other services	42,632	26,180	27,360	30,785	30,980
Indirect cost allocation	(62,000)	(65,950)	(50,500)	(53,700)	(62,000)
<b>Total budgeted expenditures</b>	<b>\$ 221,907</b>	<b>\$ 306,880</b>	<b>\$ 249,315</b>	<b>\$ 282,390</b>	<b>\$ 294,115</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 221,907	\$ 306,880	\$ 249,315	\$ 282,390	\$ 294,115
Operations - Actual	162,434	210,628	216,692	198,900	



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**HUMAN RESOURCES  
ORGANIZATION CHART**

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## INFORMATION TECHNOLOGY

**Overview:**

The Town of Harrisburg's Information Technology Department provides IT services to all departments within the Town. There are two main objectives within this Department; to enhance the Town's delivery of services to the public and to support critical business operations. The Department's underlying goals are to maintain a secure, reliable network and ensure the integrity of the Town's data systems.

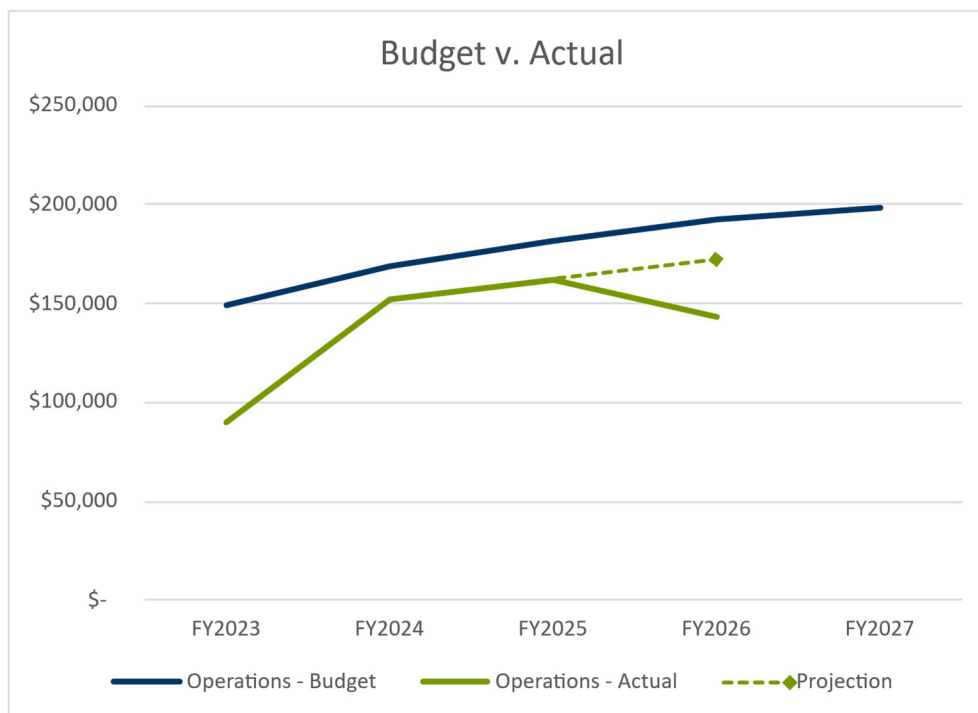
**Notable changes:**

- \$15,000 - increase to Threatshield Security/Intrusion Detection

**Five-year budgeted expenditures:**

EXPENDITURES	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
Personal services	\$ 109,200	\$ 125,500	\$ 146,200	\$ 151,750	\$ 157,150
Employee relations and education	5,400	6,400	6,500	11,500	6,000
Supplies and materials	3,700	1,400	1,000	1,000	250
Current obligations and services	3,220	3,220	2,200	2,500	2,500
Fixed charges and other services	65,703	67,253	61,570	67,470	74,420
Indirect cost allocation	(38,200)	(34,950)	(35,650)	(41,250)	(42,000)
Capital outlay	-	82,500	-	-	-
<b>Total expenditures</b>	<b>\$ 149,023</b>	<b>\$ 251,323</b>	<b>\$ 181,820</b>	<b>\$ 192,970</b>	<b>\$ 198,320</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 149,023	\$ 168,823	\$ 181,820	\$ 192,970	\$ 198,320
Operations - Actual	89,866	151,972	162,106	143,263	



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**INFORMATION TECHNOLOGY  
ORGANIZATION CHART**

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## COMMUNICATIONS

**Overview:**

The Communications Department is a key component of Council’s goal of informing and engaging citizens and promoting Harrisburg. The Communications Department collaborates with all departments and effectively provides services in support of all Town initiatives. Key responsibilities include: all aspects of outreach to citizens, businesses, media outlets, community partnerships, and other appropriate connections, branding, digital communications, social media, publicity, media outreach, marketing, and all other forms of communication.

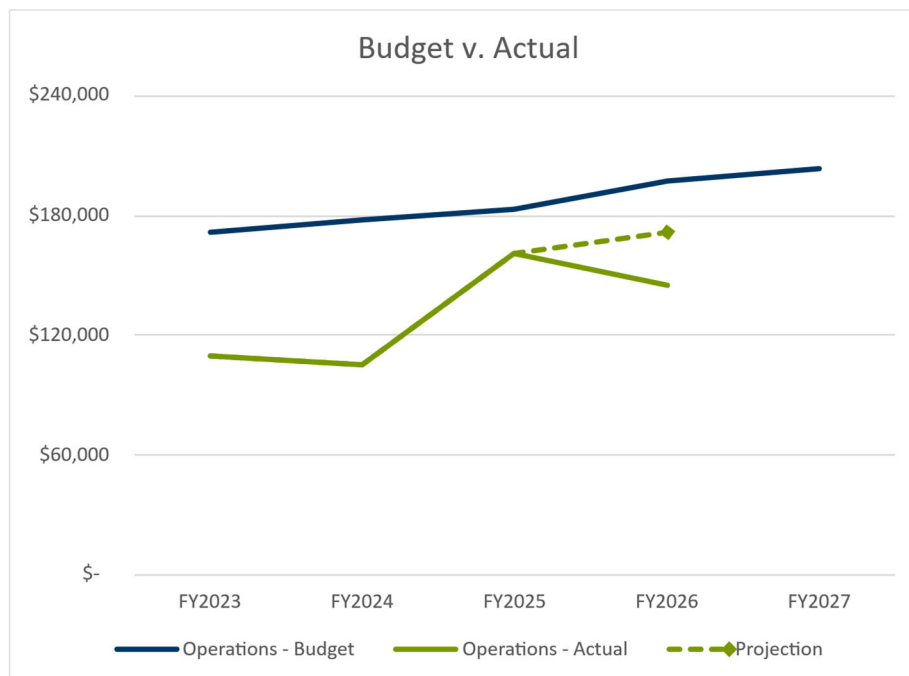
**Notable changes:**

- \$28,450 – addition of Brand Refresh
- (\$15,000) – removal of Community Surveys

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 74,000	\$ 111,250	\$ 121,950	\$ 125,000	\$ 127,500
Employee relations and education	3,550	11,800	5,100	8,400	3,800
Supplies and materials	15,400	32,550	18,750	13,200	10,190
Current obligations and services	44,280	26,540	29,635	33,410	36,060
Fixed charges and other services	62,480	51,305	56,140	73,650	87,380
Indirect cost allocation	(27,950)	(55,200)	(48,750)	(55,950)	(61,500)
Capital outlay	-	25,000	-	-	-
<b>Total expenditures</b>	<b>\$ 171,760</b>	<b>\$ 203,245</b>	<b>\$ 182,825</b>	<b>\$ 197,710</b>	<b>\$ 203,430</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 171,760	\$ 178,245	\$ 182,825	\$ 197,710	\$ 203,430
Operations - Actual	109,321	105,285	161,015	145,173	



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**COMMUNICATIONS  
ORGANIZATION CHART**

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**PLANNING & ZONING**

**Overview:**

The Planning & Zoning Department performs the planning and zoning function of the Town and is responsible for regulating development within the Town of Harrisburg. Planning staff performs site plan reviews, architectural plan reviews, rezoning cases, processes subdivisions, and addresses any questions regarding the development of land in Harrisburg. Zoning staff issues zoning compliance permits, performs regular inspections to ensure compliance with the Unified Development Ordinance, and investigates zoning ordinance violations.

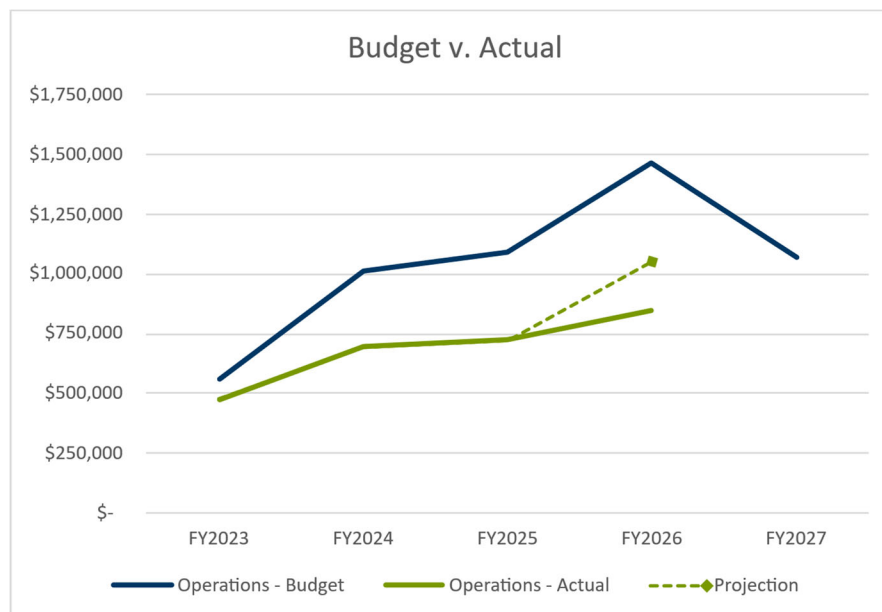
**Notable changes:**

- \$15,000 – increase to Traffic Impact Analysis
- \$15,000 – increase to Town Center Small Area Plan
- \$50,000 – addition of Tree City study
- (\$90,000) – removal of Tree Preservation Ordinance
- (\$30,000) – decrease in Legal Services

**Five-year budgeted expenditures:**

EXPENDITURES	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
Personal services	\$ 319,600	\$ 448,600	\$ 583,850	\$ 617,350	\$ 645,500
Employee relations and education	9,750	10,250	8,550	7,100	7,935
Supplies and materials	5,800	5,500	4,450	3,700	1,300
Current obligations and services	10,300	20,705	23,720	24,135	14,965
Fixed charges and other services	217,980	527,450	468,525	812,430	399,080
Capital outlay	-	25,000	-	-	-
<b>Total expenditures</b>	<b>\$ 563,430</b>	<b>\$ 1,037,505</b>	<b>\$ 1,089,095</b>	<b>\$ 1,464,715</b>	<b>\$ 1,068,780</b>

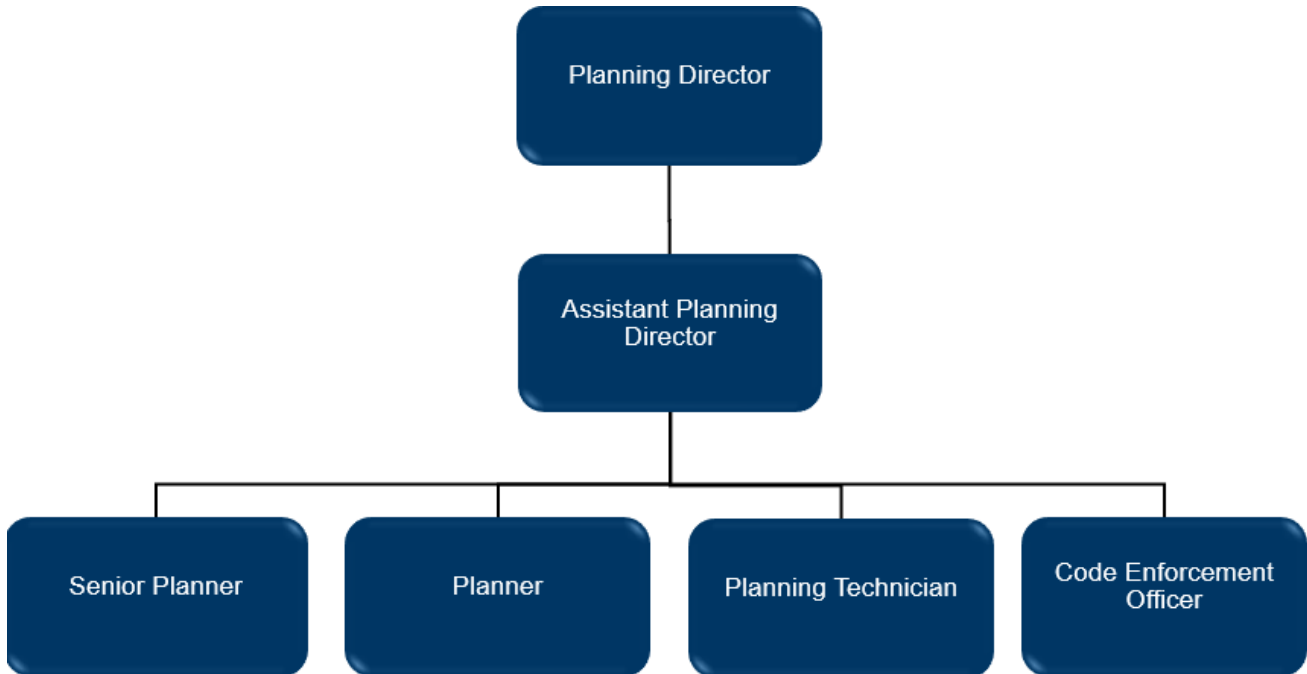
	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 563,430	\$ 1,012,505	\$ 1,089,095	\$ 1,464,715	\$ 1,068,780
Operations - Actual	476,851	694,027	725,200	849,144	



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**PLANNING & ZONING  
ORGANIZATION CHART**

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## ECONOMIC DEVELOPMENT

**Overview:**

The Economic Development Department is responsible for attracting and retaining businesses within the Town and promoting the conditions and incentives that help businesses succeed in Harrisburg. A goal of the economic development function is to diversify the tax base so that the Town is not as heavily reliant on residential properties as it has been in the past. The department will build upon the FY2024 Strategic Economic Development Plan, add a position, and provide funding to begin implementing recommendations coming out of the strategic plan.

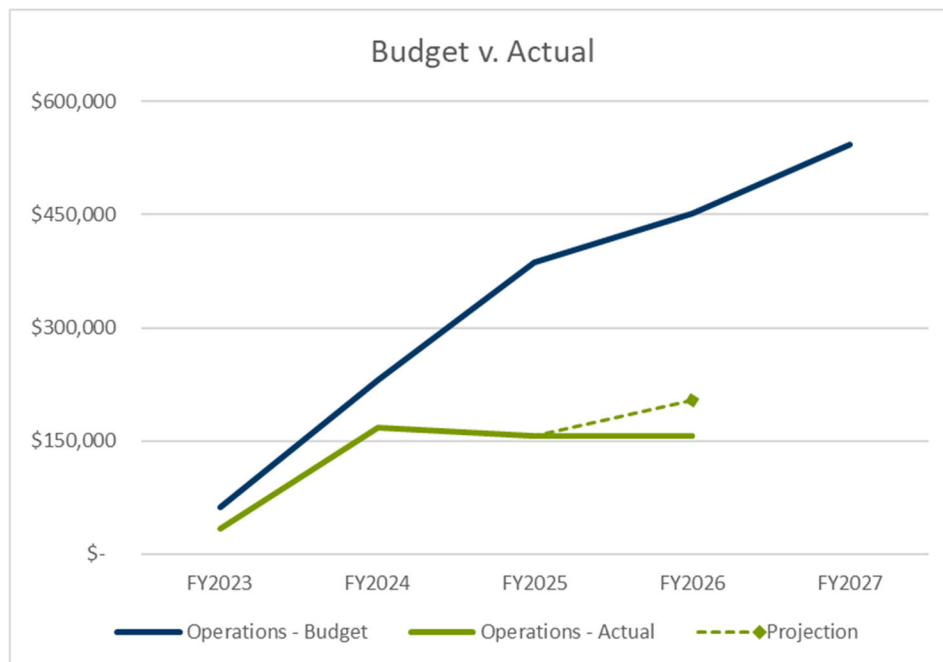
**Notable changes:**

- \$15,000 – increase to Business Retention and Expansion

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 16,900	\$ 31,950	\$ 86,550	\$ 170,400	\$ 201,550
Employee relations and education	1,500	1,500	11,900	19,500	19,500
Supplies and materials	300	120	1,370	720	470
Current obligations and services	39,250	81,000	274,480	219,785	279,760
Fixed charges and other services	4,400	116,050	13,100	41,200	41,200
Tax increment financing	-	-	70,000	300,000	475,000
<b>Total expenditures</b>	<b>\$ 62,350</b>	<b>\$ 230,620</b>	<b>\$ 457,400</b>	<b>\$ 751,605</b>	<b>\$ 1,017,480</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 62,350	\$ 230,620	\$ 387,400	\$ 451,605	\$ 542,480
Operations - Actual	33,704	167,142	155,938	156,789	



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**ECONOMIC DEVELOPMENT  
ORGANIZATION CHART**

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## ENGINEERING

**Overview:**

The Engineering Department is responsible for engineering, inspections, and construction issues within the Town of Harrisburg. Engineering staff performs plan reviews, engineering design, subdivision reviews, construction and grading inspections, maintains G.I.S. systems, performs project management, and is the primary liaison for NCDEQ, NCDOT, and engineering consultants. Engineering staff are also responsible for ensuring compliance with federal, State, and local regulations, specifications, laws, and ordinances, as well as investigating citizen complaints regarding engineering issues.

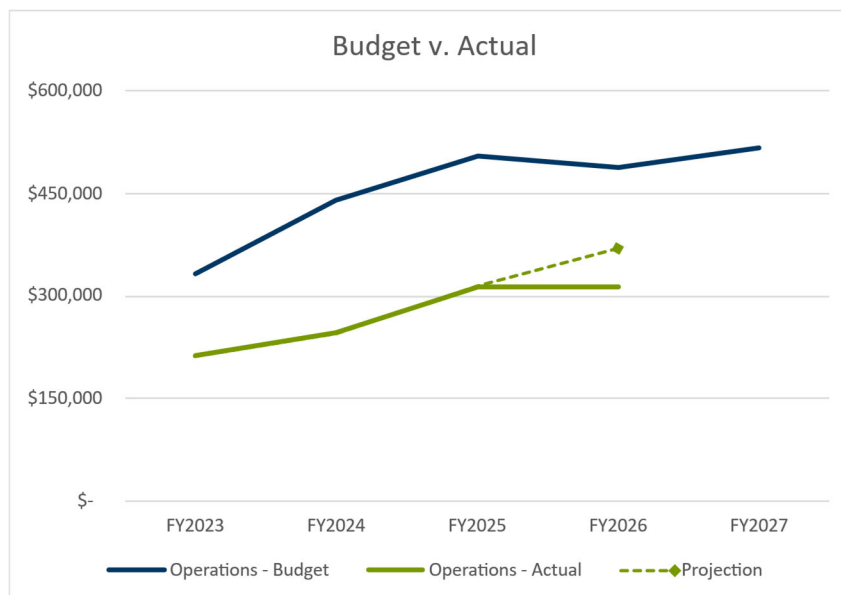
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 227,600	\$ 321,250	\$ 345,100	\$ 380,350	\$ 415,650
Employee relations and education	12,050	11,750	19,800	18,000	14,875
Supplies and materials	6,200	5,250	9,500	3,450	2,850
Current obligations and services	13,330	14,340	31,225	19,655	12,450
Fixed charges and other services	92,870	114,150	128,002	94,975	96,160
Indirect cost allocation	(19,350)	(25,650)	(28,530)	(28,080)	(25,500)
Capital outlay	50,000	110,000	217,000	58,580	-
<b>Total expenditures</b>	<b>\$ 382,700</b>	<b>\$ 551,090</b>	<b>\$ 722,097</b>	<b>\$ 546,930</b>	<b>\$ 516,485</b>

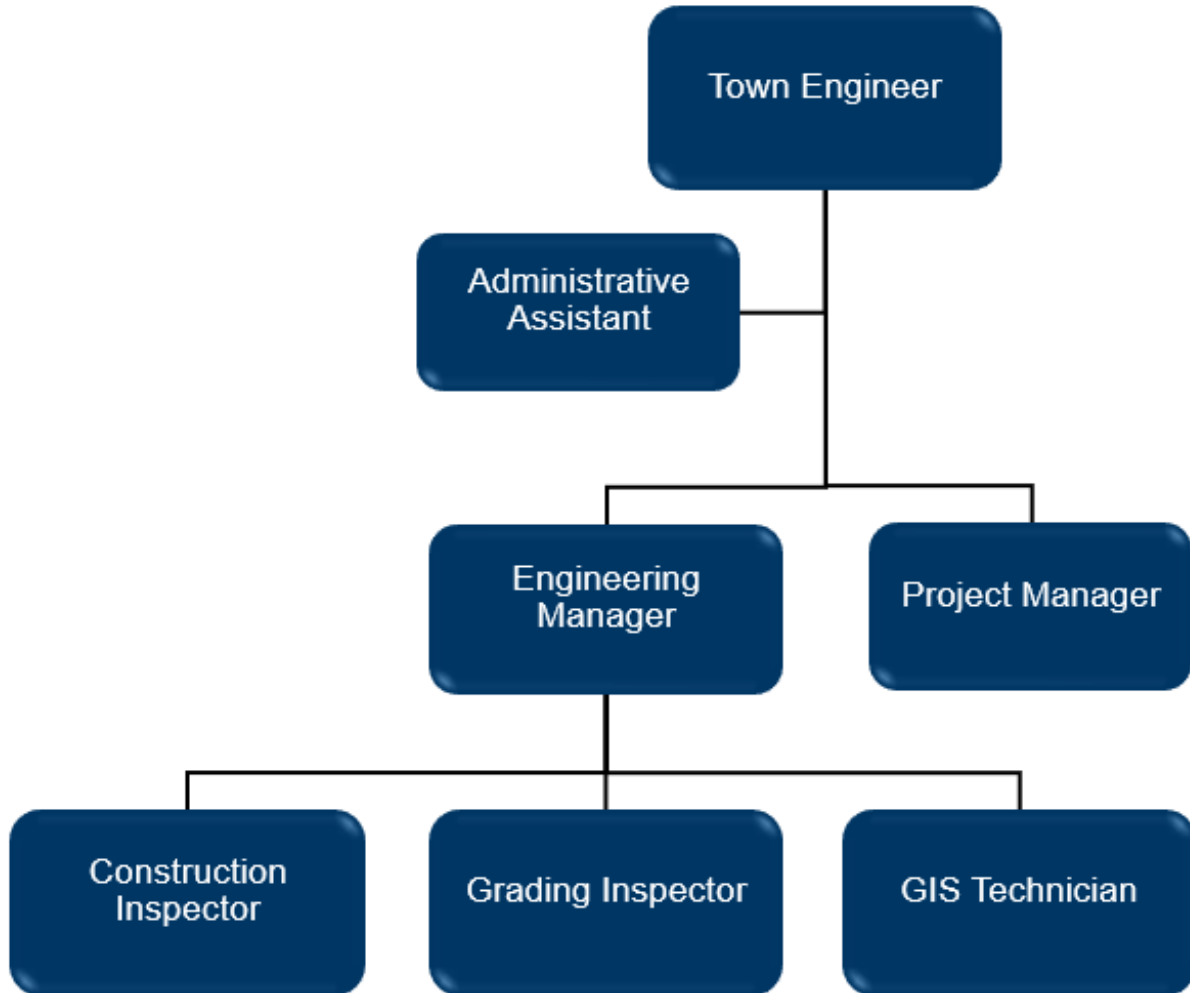
	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 332,700	\$ 441,090	\$ 505,097	\$ 488,350	\$ 516,485
Operations - Actual	213,055	246,436	313,734	313,685	



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**ENGINEERING  
ORGANIZATION CHART**

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**DEPUTIES**

**Overview:**

The Town contracts its law enforcement services with the Cabarrus County Sheriff’s Office. The Town currently funds 27 deputies and the County provides two additional deputies. The Town provides select equipment for the deputies and reimburses the Sheriff’s Office for salary and benefits, as well as vehicle purchases. The total number of deputies dedicated to the Town is 29.

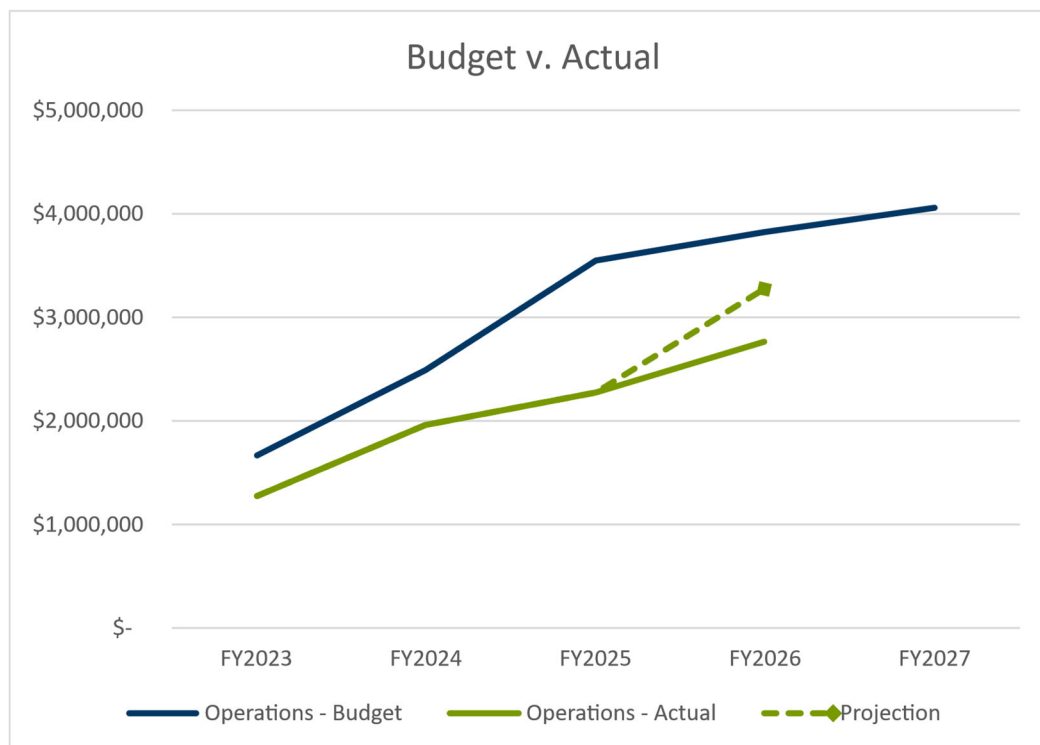
**Notable changes:**

- \$178,000 – net increase in contract cost changes in average compensation applied to existing positions
- \$51,300 – increase in per-person County supplies

**Five-year budgeted expenditures:**

EXPENDITURES	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
Employee relations and education	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Supplies and materials	11,650	122,319	146,800	134,000	187,300
Current obligations and services	100,300	102,300	132,120	140,100	154,400
Fixed charges and other services	1,557,600	2,267,200	3,278,800	3,548,100	3,726,100
Capital outlay	437,500	1,165,000	1,521,338	1,382,077	-
<b>Total budgeted expenditures</b>	<b>\$ 2,109,050</b>	<b>\$ 3,656,819</b>	<b>\$ 5,079,058</b>	<b>\$ 5,204,277</b>	<b>\$ 4,067,800</b>

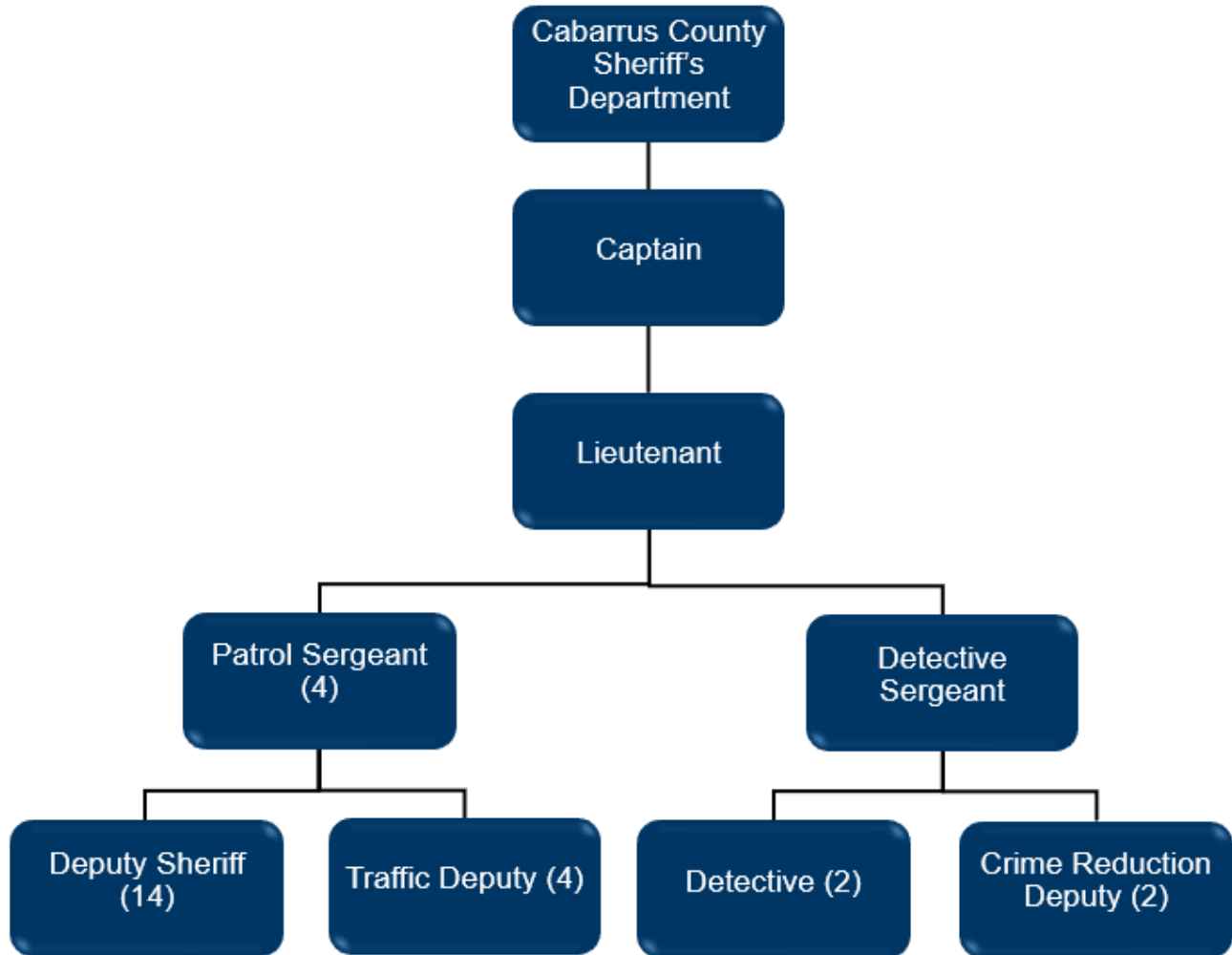
	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 1,671,550	\$ 2,491,819	\$ 3,557,720	\$ 3,822,200	\$ 4,067,800
Operations - Actual	1,270,634	1,957,077	2,286,246	2,763,549	



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**DEPUTIES**  
**ORGANIZATION CHART**

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**FIRE**

**Overview:**

The primary function of the Harrisburg Fire Department is to provide for the safety and well-being of the citizens of the Town and the Fire District. The Fire Department strives to provide exceptional fire protection and first responder service to the community through rapid response time and highly-trained professionals. The Fire Department also places great importance on preventative fire and life safety education programs in an effort to minimize the threat to life and property.

There are three fire stations that provide fire suppression, advanced life support emergency medical response, rescue services, and public and life safety education to the residents of the Town as well as residents of Cabarrus County.

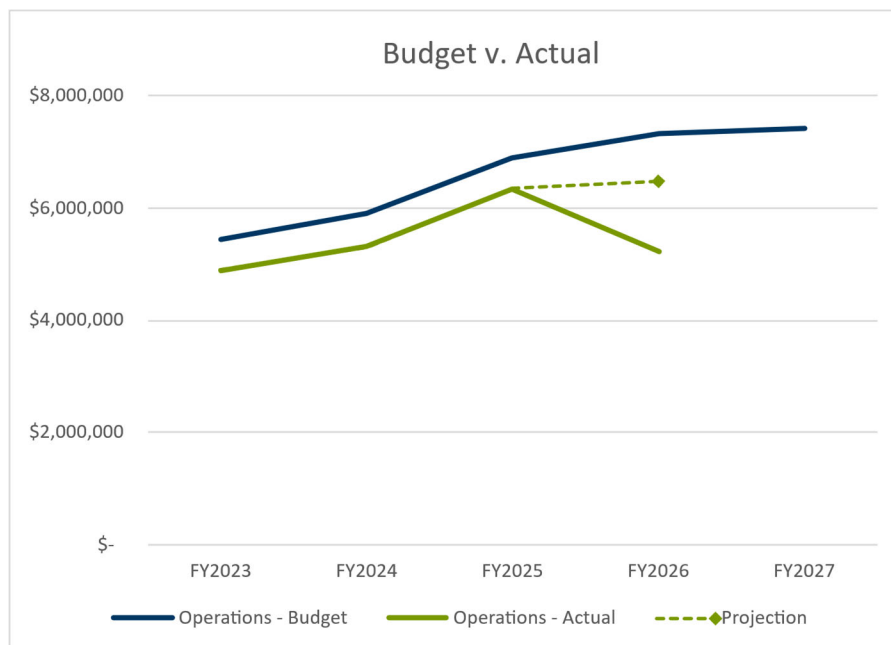
**Notable changes:**

- \$26,275 – Increase in Preventive Maintenance for apparatus and staff Vehicles

**Five-year budgeted expenditures:**

EXPENDITURES	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
Personal services	\$ 4,669,600	\$ 5,105,200	\$ 6,013,350	\$ 6,410,450	\$ 6,513,400
Employee relations and education	80,030	91,700	100,825	71,271	83,400
Supplies and materials	163,490	126,240	181,800	134,050	153,950
Current obligations and services	386,246	409,800	413,041	485,470	428,910
Fixed charges and other services	162,490	175,620	203,245	229,395	242,025
Capital outlay	304,616	437,000	328,459	251,200	692,000
Debt service	913,300	813,850	806,750	783,000	753,500
<b>Total expenditures</b>	<b>\$ 6,679,772</b>	<b>\$ 7,159,410</b>	<b>\$ 8,047,470</b>	<b>\$ 8,364,836</b>	<b>\$ 8,867,185</b>

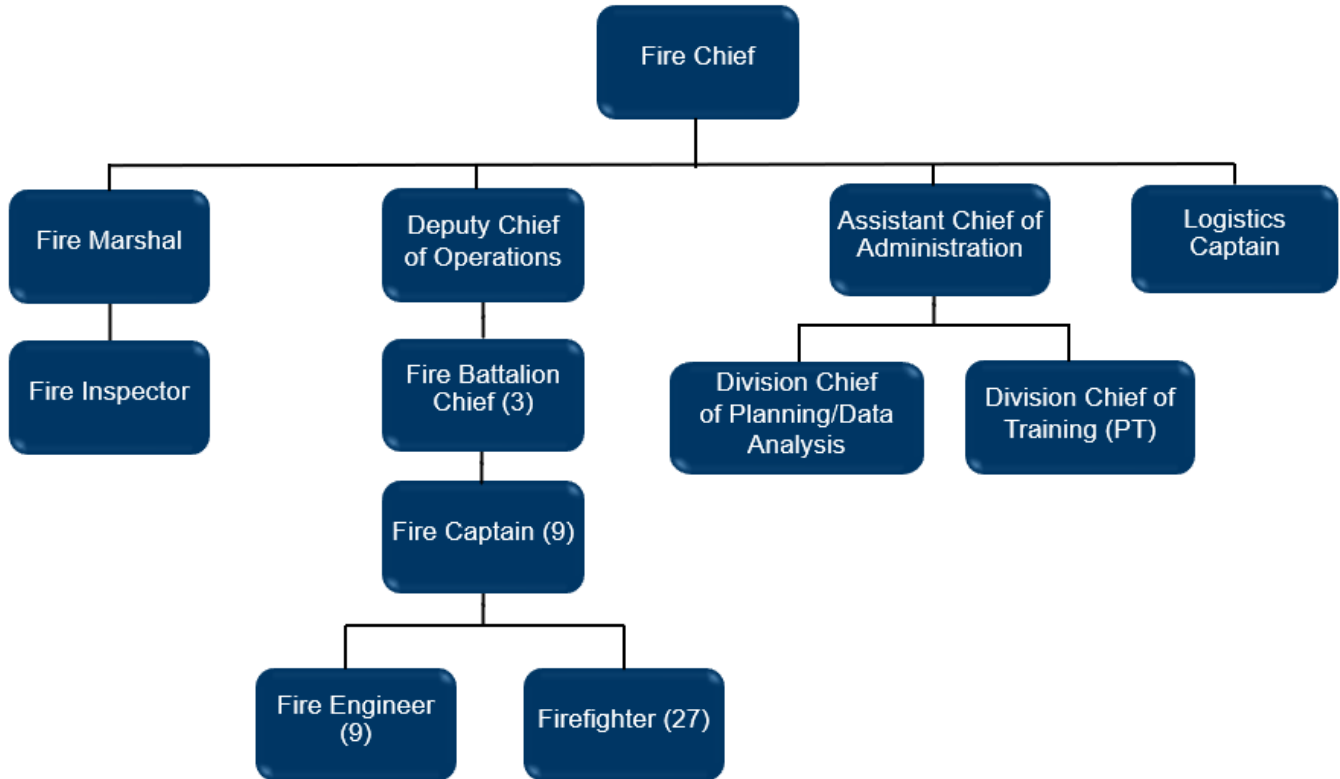
	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 5,461,856	\$ 5,908,560	\$ 6,912,261	\$ 7,330,636	\$ 7,421,685
Operations - Actual	4,900,162	5,307,686	6,356,140	5,230,036	



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**FIRE**  
**ORGANIZATION CHART**

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## POWELL BILL

**Overview:**

Annual Powell Bill distributions are restricted in their use. Municipalities must use funds only for the purposes of maintaining, repairing, constructing, reconstructing, or widening of local streets; or for planning, construction, and maintenance of bikeways and sidewalks along public streets and highways.

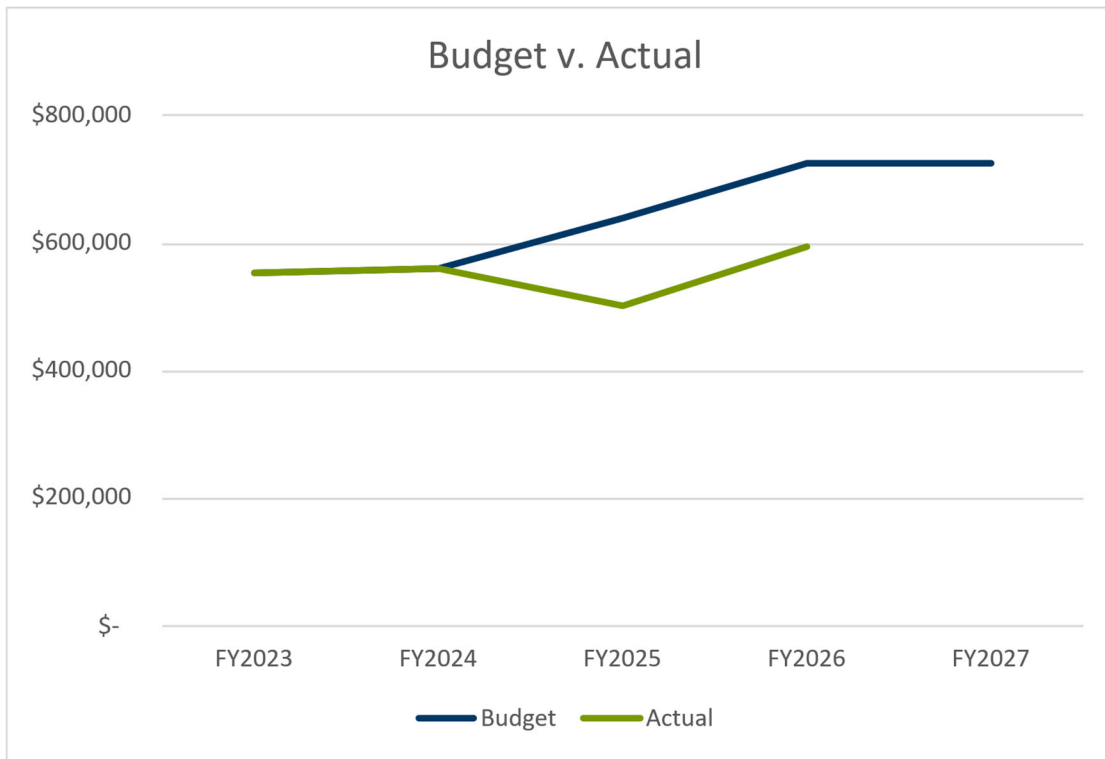
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

POWELL BILL	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Capital outlay	\$ 555,000	\$ 560,000	\$ 640,000	\$ 725,000	\$ 725,000
<b>Total expenditures</b>	<b>\$ 555,000</b>	<b>\$ 560,000</b>	<b>\$ 640,000</b>	<b>\$ 725,000</b>	<b>\$ 725,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 555,000	\$ 560,000	\$ 640,000	\$ 725,000	\$ 725,000
Actual	555,000	560,000	503,243	594,040	



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## STREETS

**Overview:**

Streets expenditures include costs that do not qualify under the Powell Bill program or exceed the funding amounts of that program. These funds will often complement Powell Bill projects to expand the scope of such projects. Other costs in this Department include construction and maintenance of greenways and the Town’s pedestrian and street lighting network.

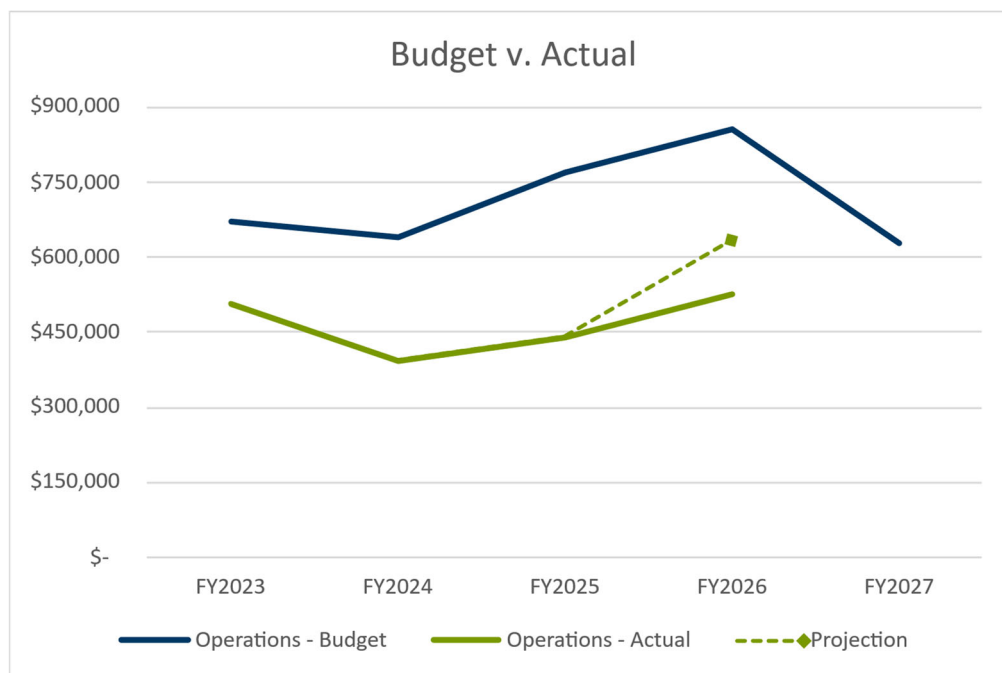
**Notable changes:**

- \$56,400 – increase in Town streetlights electricity
- \$85,000 – additional costs for streetlight additions throughout Town Center
- \$237,250 – increase in debt service for the FY2026 round of Transportation Bonds
- (\$40,000) – removal of Wayfinding Signs completed in FY2026

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Supplies and materials	\$ 21,750	\$ 18,950	\$ 18,950	\$ 14,950	\$ 14,950
Current obligations and services	544,052	462,101	317,000	459,675	546,900
Fixed charges and other services	106,325	157,480	434,250	380,470	67,000
Capital outlay	300,000	1,194,950	1,355,440	1,000,368	881,500
Debt service	123,750	121,750	119,500	117,500	352,500
<b>Total expenditures</b>	<b>\$ 1,095,877</b>	<b>\$ 1,955,231</b>	<b>\$ 2,245,140</b>	<b>\$ 1,972,963</b>	<b>\$ 1,862,850</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 672,127	\$ 638,531	\$ 770,200	\$ 855,095	\$ 628,850
Operations - Actual	508,586	393,738	440,443	528,134	



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## ENVIRONMENTAL PROTECTION

**Overview:**

The Public Works Department is responsible for the maintenance and upkeep of all Town-owned property and infrastructure, oversight of Town-maintained streets and sidewalks, and sanitation and related services. The Public Works Department also staffs and performs the maintenance functions of the Water and Sewer and Storm Water Departments. Stormwater administration is housed in the Engineering Department.

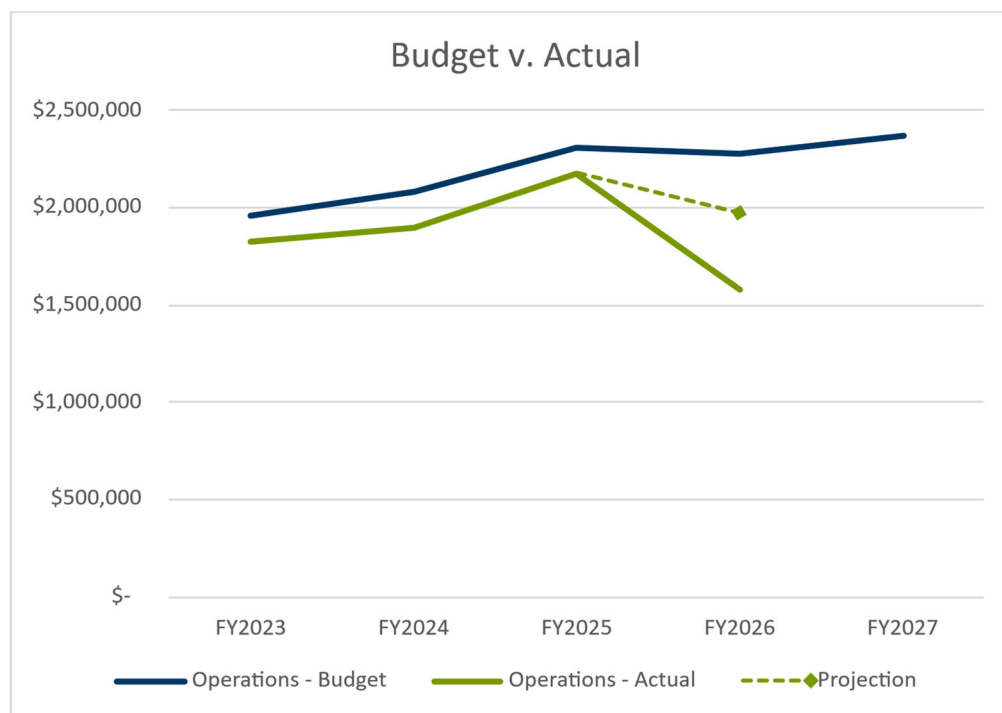
**Notable changes:**

- \$69,000 – increase in residential solid waste and recycling collection and disposal costs

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 721,600	\$ 748,350	\$ 527,400	\$ 527,050	\$ 553,500
Employee relations and education	3,900	1,050	4,050	4,050	4,050
Supplies and materials	5,350	4,850	4,850	5,350	6,850
Current obligations and services	66,750	100,902	89,700	84,100	81,600
Fixed charges and other services	1,165,100	1,225,730	1,683,610	1,652,110	1,724,715
Capital outlay	361,000	934,000	1,215,158	-	95,000
<b>Total expenditures</b>	<b>\$ 2,323,700</b>	<b>\$ 3,014,882</b>	<b>\$ 3,524,768</b>	<b>\$ 2,272,660</b>	<b>\$ 2,465,715</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 1,962,700	\$ 2,080,882	\$ 2,309,610	\$ 2,272,660	\$ 2,370,715
Operations - Actual	1,828,389	1,895,853	2,174,615	1,574,323	



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## BUILDINGS & GROUNDS

**Overview:**

The Buildings and Grounds department is responsible for the maintenance and upkeep of Town facilities, including Town Hall, Public Works, and three Fire Stations. Costs for those maintenance tasks, services provided to those buildings, and utilities are reflected in this Department.

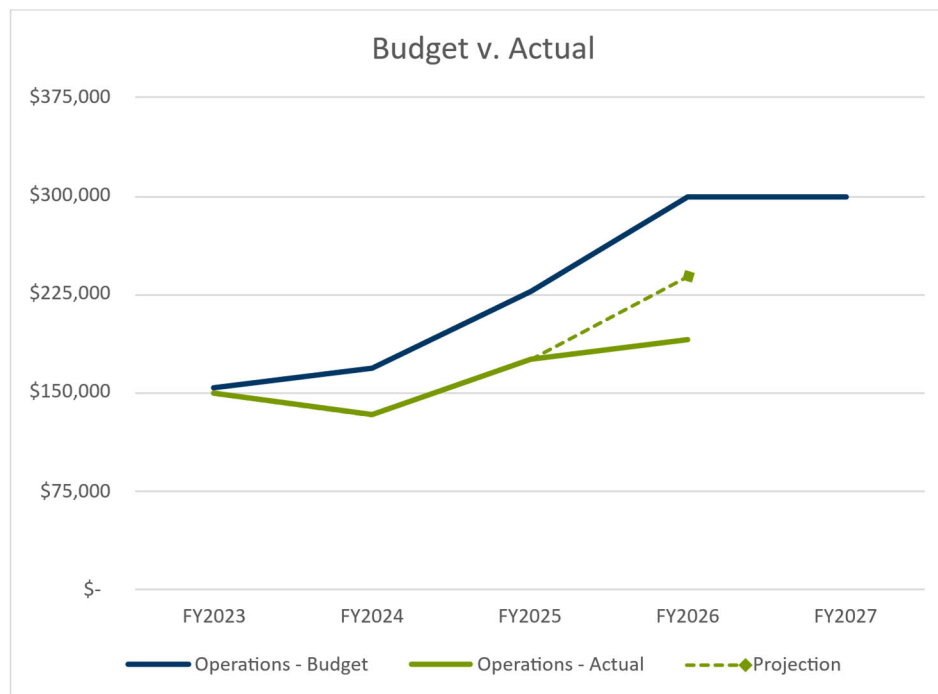
**Notable changes:**

- \$42,000 – addition of 2<sup>nd</sup> Floor Town Hall cleaning services

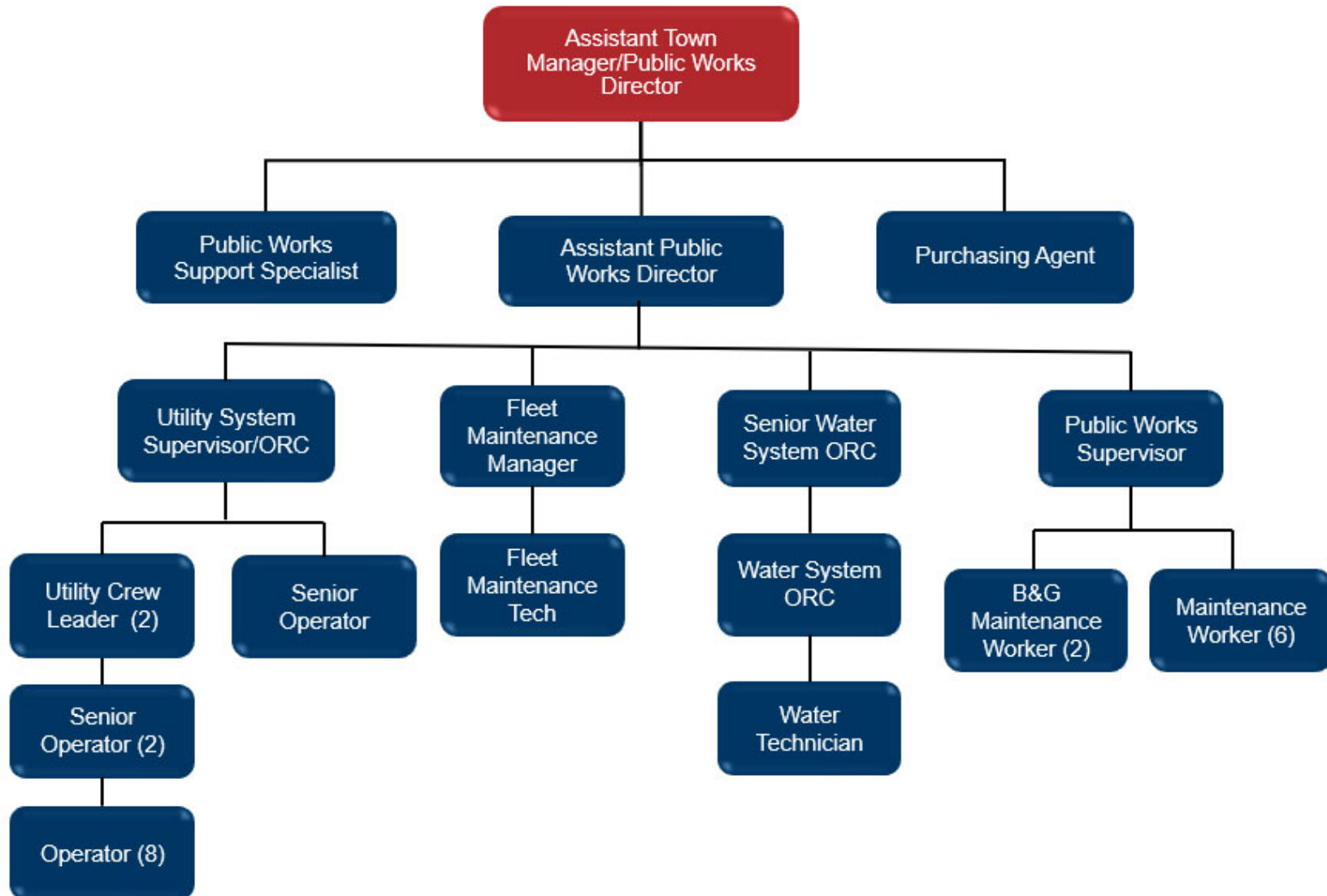
**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 68,700	\$ 73,850	\$ 89,600	\$ 96,400	\$ 99,950
Employee relations and education	1,000	500	500	500	250
Supplies and materials	2,600	2,400	6,900	14,600	14,600
Current obligations and services	78,649	91,710	217,310	302,724	319,050
Fixed charges and other services	2,410	300	5,260	14,150	15,200
Indirect cost allocation	-	-	(92,500)	(129,000)	(150,000)
Capital outlay	5,409	-	75,000	-	210,000
Debt service	-	-	-	80,000	77,875
<b>Total expenditures</b>	<b>\$ 158,768</b>	<b>\$ 168,760</b>	<b>\$ 302,070</b>	<b>\$ 379,374</b>	<b>\$ 586,925</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 153,359	\$ 168,760	\$ 227,070	\$ 299,374	\$ 299,050
Operations - Actual	149,249	133,179	175,643	190,689	



**PUBLIC WORKS  
ORGANIZATIONAL CHART**



**PARKS & RECREATION**

**Overview:**

It is the mission of the Harrisburg Parks and Recreation Department to provide diverse, year-round leisure opportunities for the citizens of Harrisburg through the preservation of open space, park settings, recreational facilities, and programs. These leisure activities are designed to meet the physical, mental, cultural, and social needs of the Town’s residents and visitors while enhancing the overall quality of life in Harrisburg. The Parks and Recreation Department offers a wide range of traditional recreation programs to Harrisburg residents and the surrounding community as well as special events, such as holiday celebrations, local vendor markets, and sports events designed to meet specific community needs.

**Notable changes:**

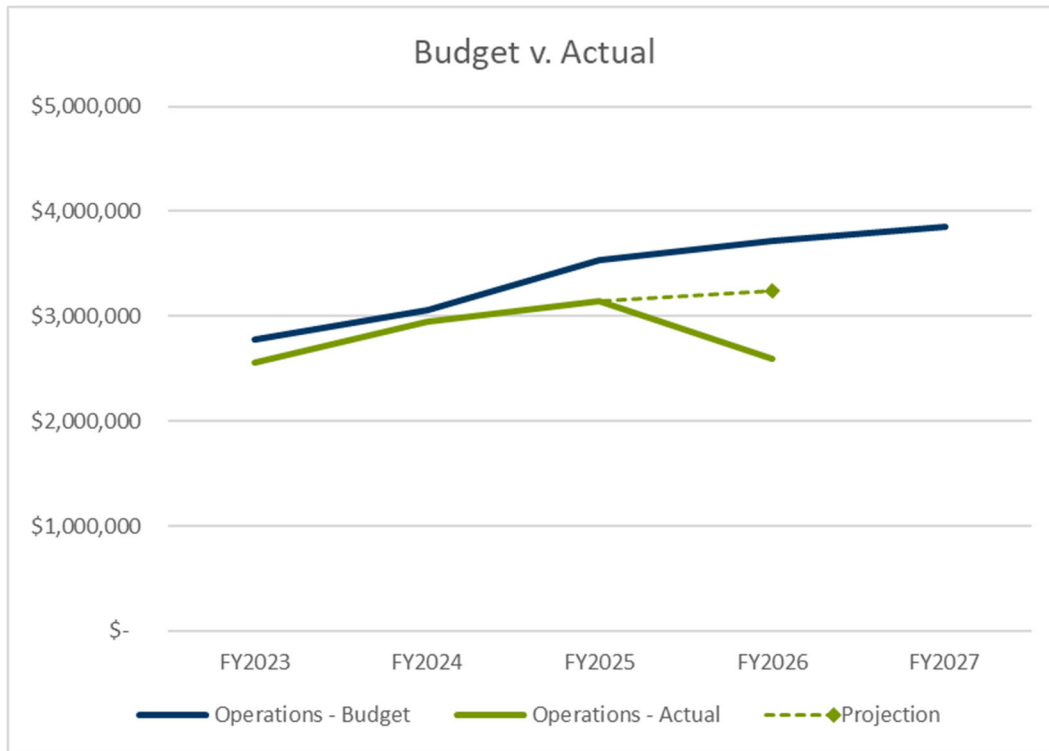
- \$9,200 – proposed expansion personnel costs – Support Specialist
- \$13,000 – proposed new position personnel costs – Part-Time Park Attendants (2)
- \$45,000 – addition of Light Tower Equipment for athletics and events
- \$30,000 – addition of Other Cultural Events
- \$17,875 – increase to Pop Warner Football and Cheer
- \$13,000 – expansion of Adult and other non-athletic programming

**Five-year budgeted expenditures:**

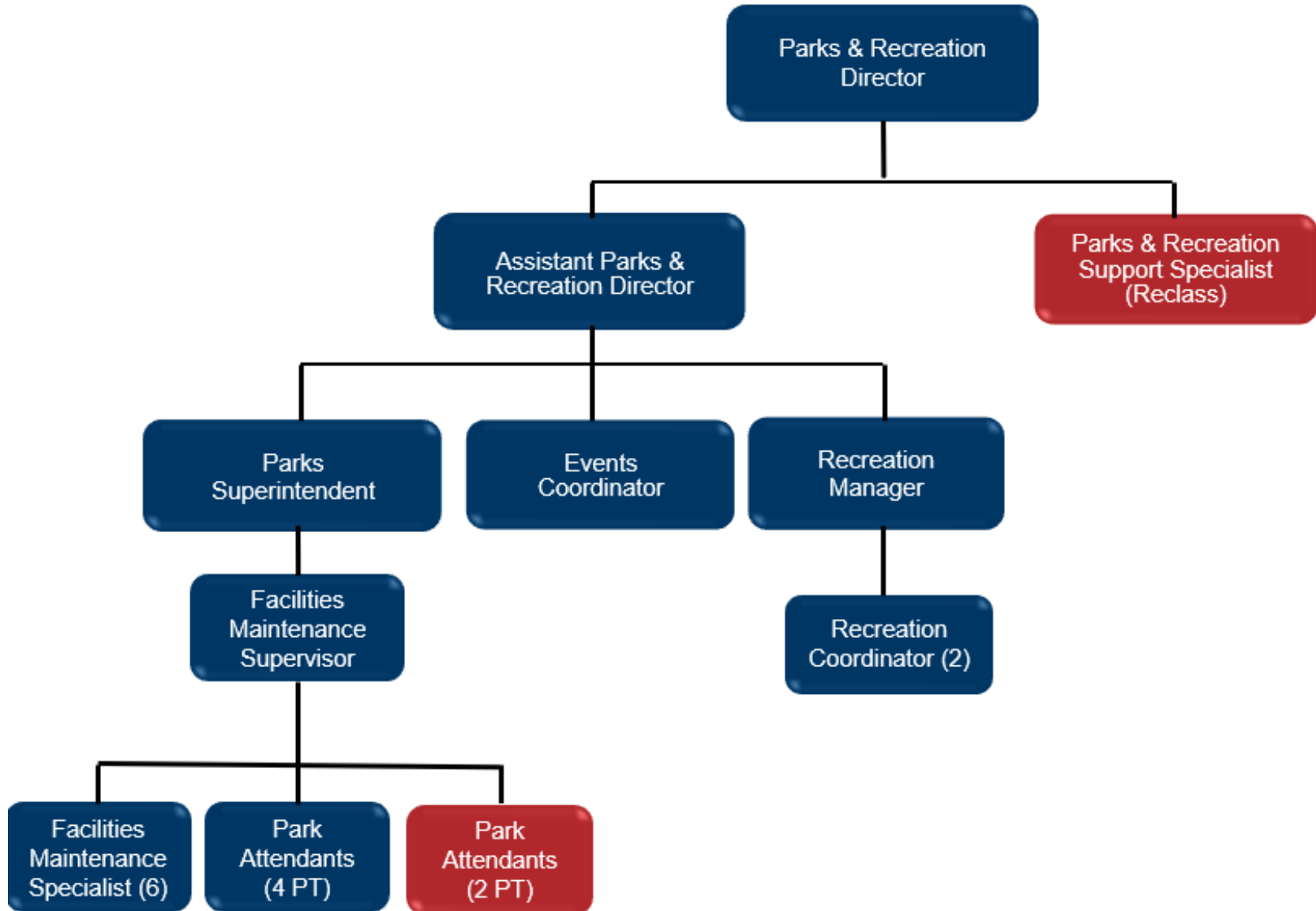
	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 1,337,300	\$ 1,518,050	\$ 1,702,750	\$ 1,788,850	\$ 1,845,250
Employee relations and education	17,300	15,900	19,575	8,600	11,000
Supplies and materials	108,350	108,750	118,510	123,110	160,735
Current obligations and services	1,196,685	1,279,265	1,610,373	1,700,138	1,725,770
Fixed charges and other services	119,460	133,120	79,720	99,980	107,960
Capital outlay	709,000	523,840	526,000	511,648	151,000
Debt service	750,750	736,250	721,750	707,750	692,500
<b>Total expenditures</b>	<b>\$ 4,238,845</b>	<b>\$ 4,315,175</b>	<b>\$ 4,778,678</b>	<b>\$ 4,940,076</b>	<b>\$ 4,694,215</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 2,779,095	\$ 3,055,085	\$ 3,530,928	\$ 3,720,678	\$ 3,850,715
Operations - Actual	2,554,000	2,945,140	3,142,878	2,588,247	

**PARKS & RECREATION (continued)**



**PARKS & RECREATION  
ORGANIZATION CHART**



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**NON-DEPARTMENTAL**

**Overview:**

This section includes transfers, or savings dedicated to future capital expenses, and contingency funds that are not listed in specific departments.

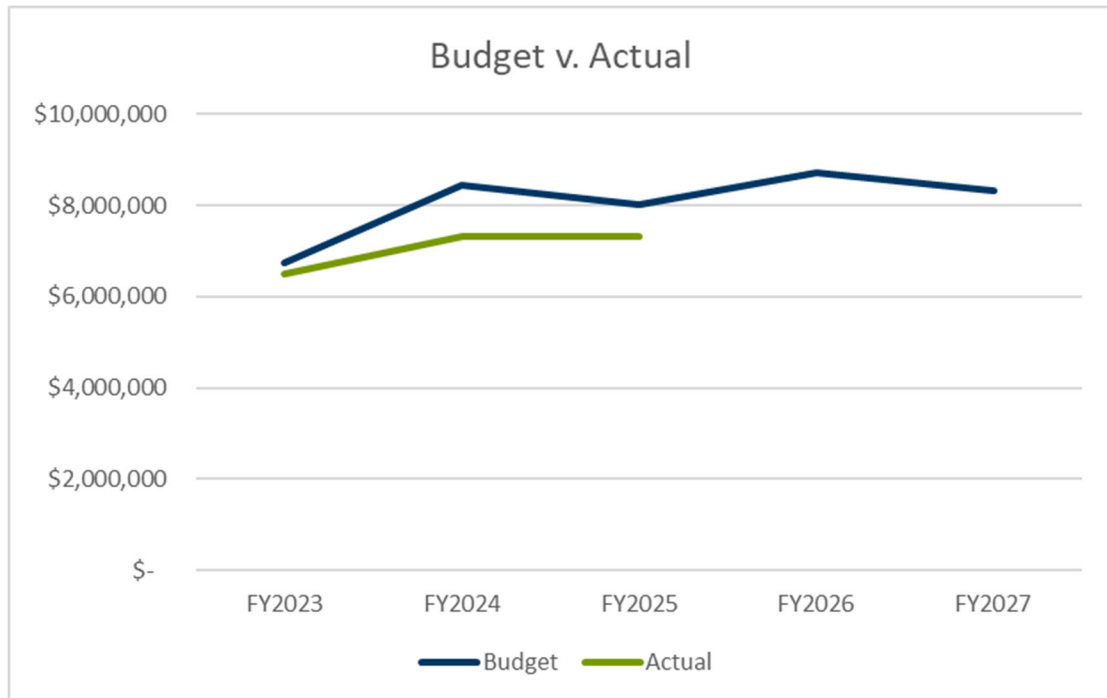
**Notable changes:**

- \$400,000 – transfer to ISF – HRA – Healthcare Account
- \$292,000 – transfers to GF Capital Reserve Fund based on fund balance growth
- \$6,889,000 – transfers to GF Capital Reserve Fund based on 40% fund balance policy
- \$740,000 – remaining contingency for the General Fund, currently undedicated to any particular purpose

**Five-year budgeted expenditures:**

NON-DEPARTMENTAL	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Transfers	\$ 6,546,805	\$ 8,225,335	\$ 7,282,320	\$ 8,033,625	\$ 7,580,465
Contingency	193,000	234,500	746,500	696,500	740,000
<b>Total expenditures</b>	<b>\$ 6,739,805</b>	<b>\$ 8,459,835</b>	<b>\$ 8,028,820</b>	<b>\$ 8,730,125</b>	<b>\$ 8,320,465</b>

	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 6,739,805	\$ 8,459,835	\$ 8,028,820	\$ 8,730,125	\$ 8,320,465
Actual	6,500,000	7,330,000	7,330,000		



**CAPITAL RESERVE FUND – GENERAL FUND**

**Overview:**

This Fund’s only expense is to transfer funds to the General Fund or governmental capital projects funds to cover the costs of capital outlay.

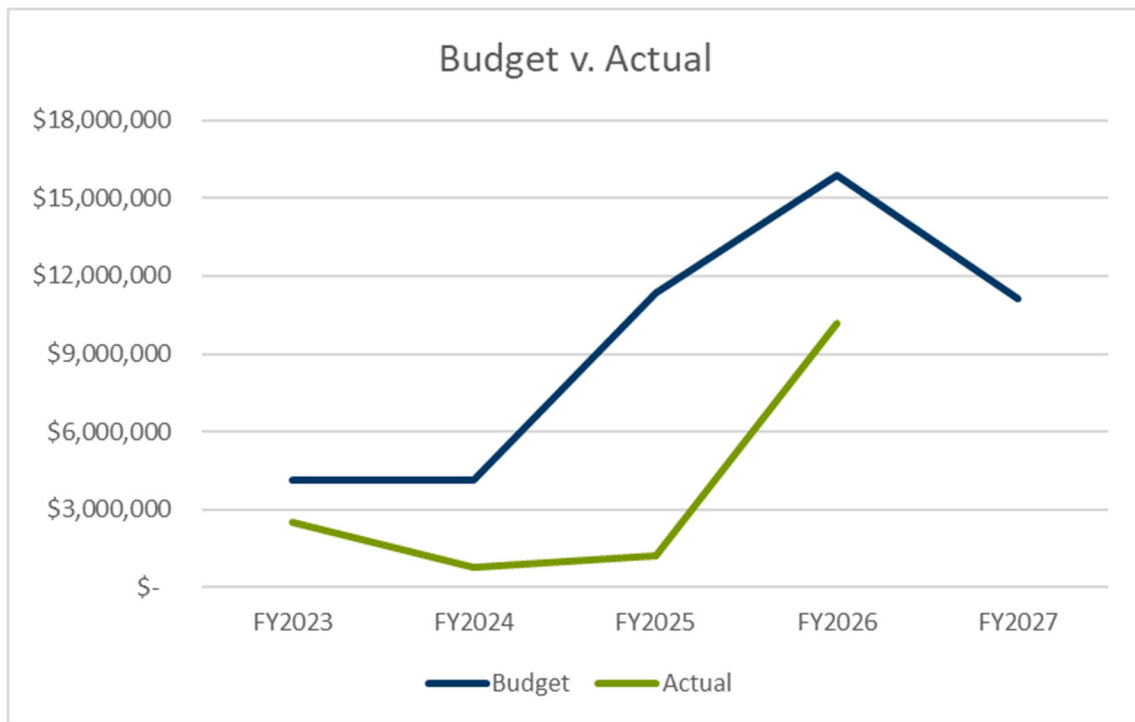
**Notable changes:**

- Transfers to other funds for capital purchases and projects:
  - \$2,029,500 – General Fund operating capital
  - \$2,600,000 – Transportation projects
  - \$6,500,000 – Parks and Recreation projects

**Five-year budgeted expenditures:**

CAPITAL RESERVE FUND - GF	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Transfers	\$ 4,126,900	\$ 4,094,000	\$ 11,378,000	\$ 15,884,500	\$ 11,129,500
<b>Total expenditures</b>	<b>\$ 4,126,900</b>	<b>\$ 4,094,000</b>	<b>\$ 11,378,000</b>	<b>\$ 15,884,500</b>	<b>\$ 11,129,500</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 4,126,900	\$ 4,126,900	\$ 11,378,000	\$ 15,884,500	\$ 11,129,500
Actual	2,489,287	760,157	1,191,564	10,171,391	



**GRANT PROJECT FUND – ARPA**

**Overview:**

This Fund was established to provide a mechanism to house funds from the American Rescue Plan Act of 2021 federal grant funds received.

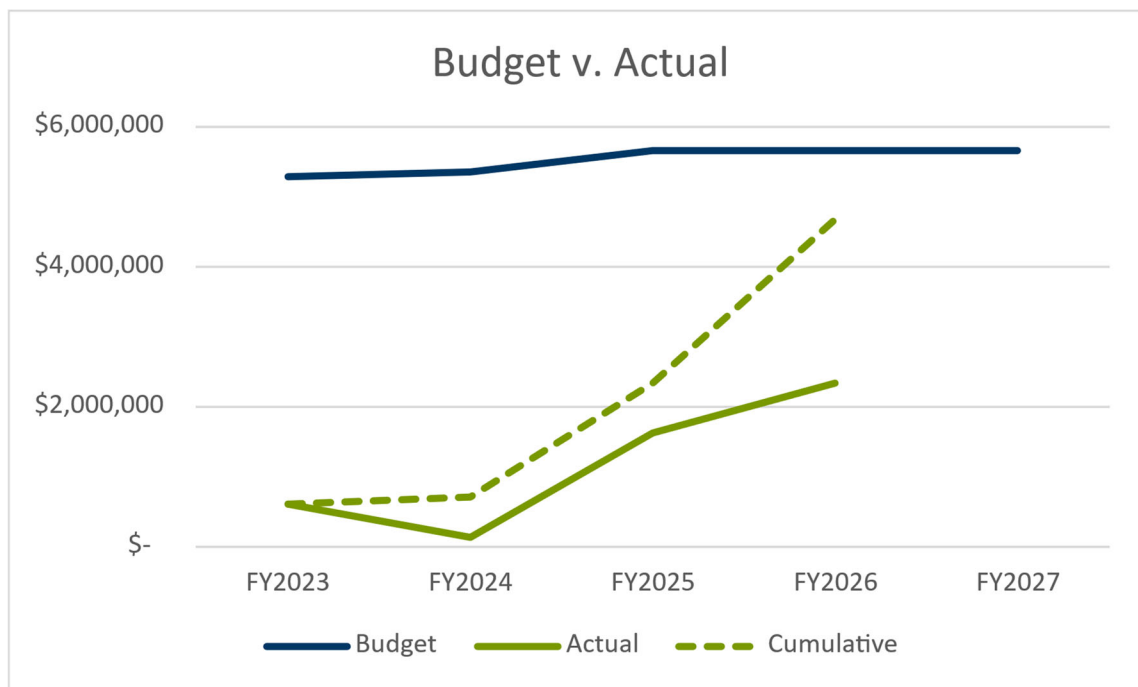
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

GRANT PROJECT FUND - ARPA	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 640,500	\$ 640,500	\$ 640,500	\$ 640,500	\$ 640,500
Supplies and materials	600,000	600,000	600,000	600,000	600,000
Fixed Charges and other services	4,500	3,500	3,500	3,500	3,500
Capital outlay	4,037,729	4,113,729	4,272,000	4,272,000	4,272,000
Transfers	-	-	150,000	150,000	150,000
<b>Total expenditures</b>	<b>\$ 5,282,729</b>	<b>\$ 5,357,729</b>	<b>\$ 5,666,000</b>	<b>\$ 5,666,000</b>	<b>\$ 5,666,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 5,282,729	\$ 5,357,729	\$ 5,666,000	\$ 5,666,000	\$ 5,666,000
Actual	588,903	110,878	1,623,866	2,344,750	



**CAPITAL RESERVE FUND – ECONOMIC DEVELOPMENT**

**Overview:**

This Fund was established to provide a mechanism to house funds designated for economic development initiatives and/or incentives. As projects are identified that meet these needs, funds will be transferred to the General Fund.

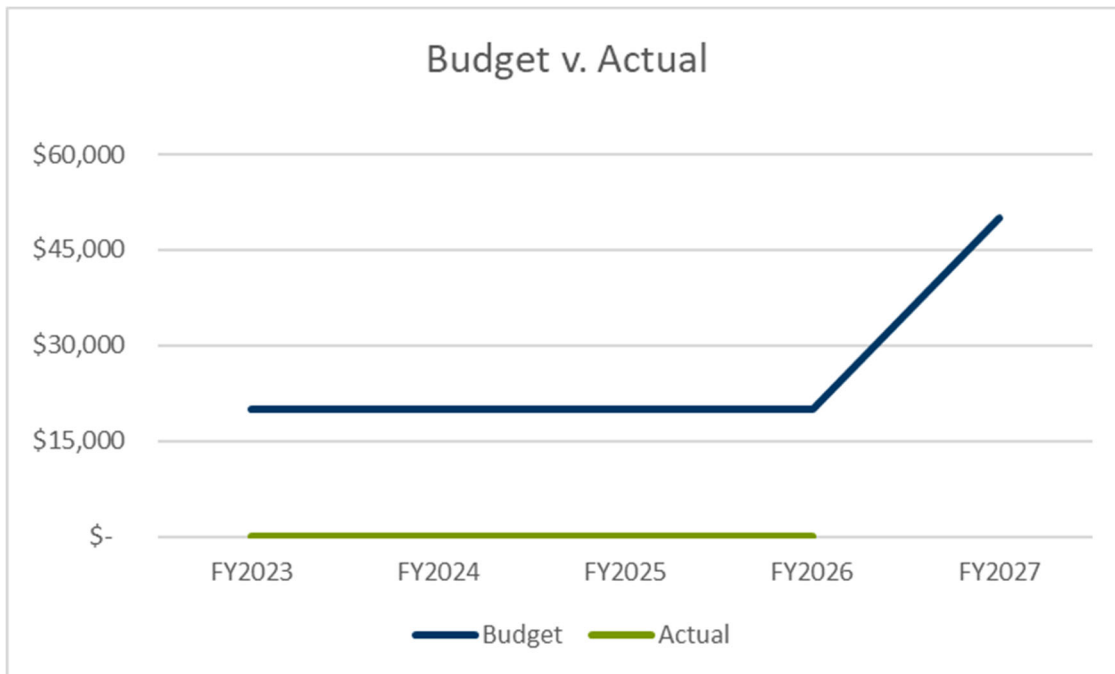
**Notable changes:**

- \$50,000 – transfer to the General Fund for Business Retention & Expansion

**Five-year budgeted expenditures:**

CAPITAL RESERVE FUND - ECON DEV.	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Transfers	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 50,000
<b>Total expenditures</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 50,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 50,000
Actual	-	-	-	-	-



**CAPITAL PROJECTS FUND – GENERAL GOVERNMENT**

**Overview:**

This Fund was established to account for the costs associated with capital projects that span multiple years relating to the general government. Beginning in FY2024, the design and construction of Town Hall is shown in this fund. This project is split 50% with the Water & Sewer Fund.

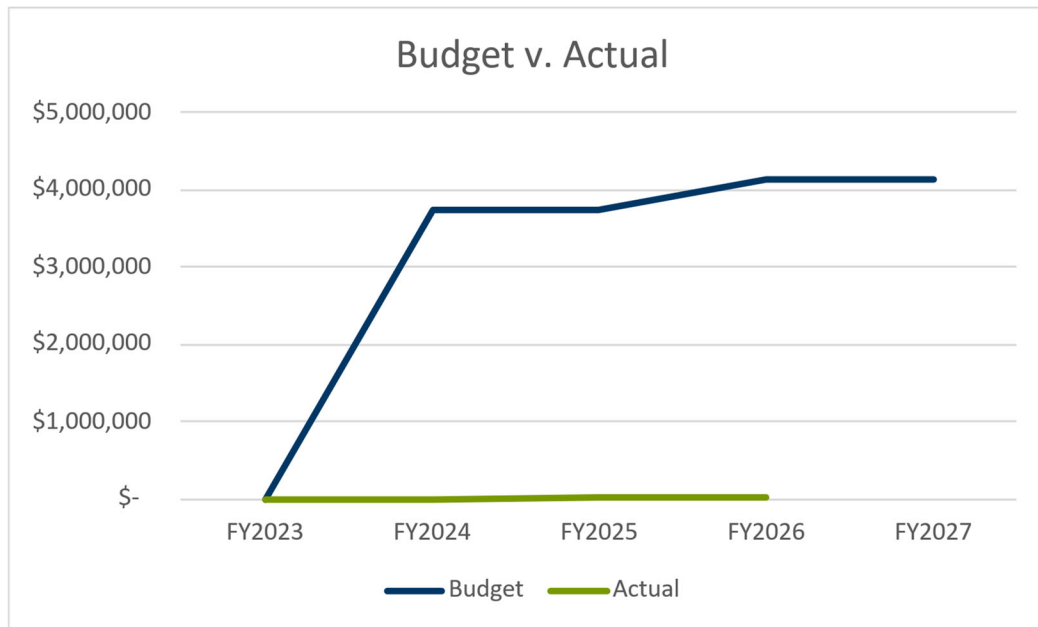
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

CAPITAL PROJECTS FUND - GEN. GOV.	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Fixed charges and other services	\$ -	\$ 300,000	\$ 300,000	\$ 375,000	\$ 375,000
Capital outlay	-	3,450,000	3,450,000	3,750,000	3,750,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 3,750,000</b>	<b>\$ 3,750,000</b>	<b>\$ 4,125,000</b>	<b>\$ 4,125,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ -	\$ 3,750,000	\$ 3,750,000	\$ 4,125,000	\$ 4,125,000
Actual	-	-	13,747	17,949	



**CAPITAL PROJECTS FUND – PUBLIC SAFETY**

**Overview:**

This Fund was established to account for the costs associated with capital projects that span multiple years relating to Public Safety. Beginning in FY2025, the purchase of a pumper fire engine is shown in this fund. This vehicle can take 12-24 months from the time it is ordered to be built and delivered.

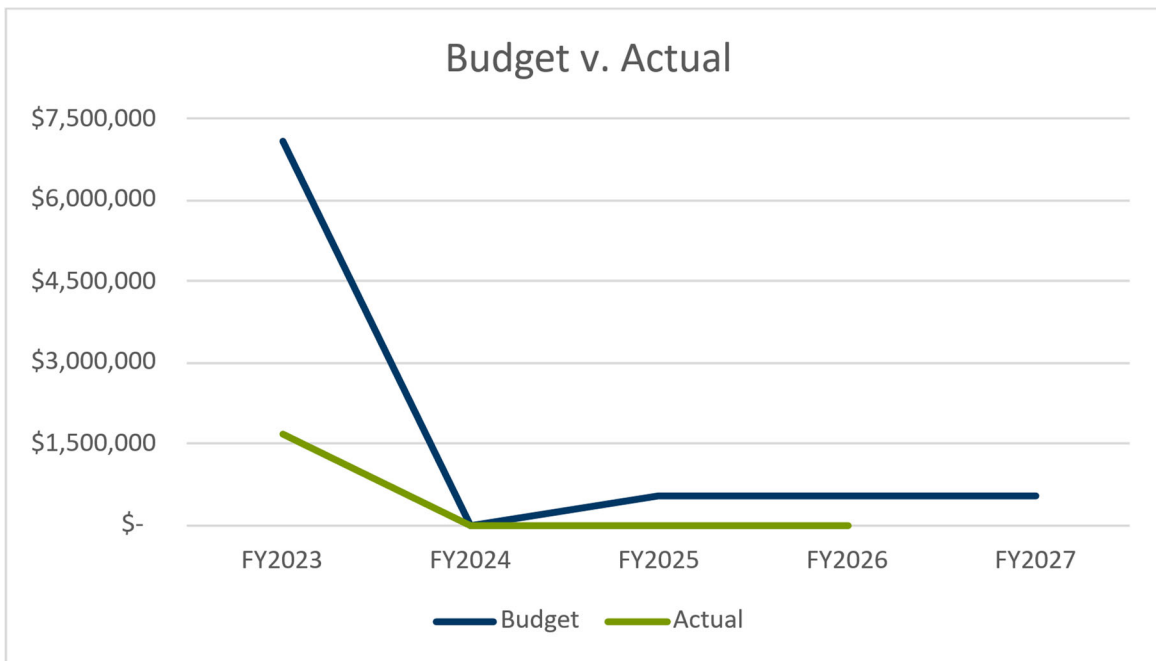
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

CAPITAL PROJECTS FUND - PUBLIC SAFETY	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Fixed charges and other services	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Capital outlay	6,800,000	-	545,000	545,000	545,000
<b>Total expenditures</b>	<b>\$ 7,100,000</b>	<b>\$ -</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 7,100,000	\$ -	\$ 545,000	\$ 545,000	\$ 545,000
Actual	1,676,271	-	450	-	-



**CAPITAL PROJECTS FUND – TRANSPORTATION**

**Overview:**

This Fund was established to account for the costs associated with capital projects that span multiple years relating to streets and sidewalks. In the Fall of 2017, Harrisburg voters approved a \$4M transportation bond referendum. Projects with these bonds include sidewalks, street resurfacing, and intersection/roadway improvements throughout Town. Beginning in FY2024, the design and construction costs for multiple federal grants totaling approximately \$23.98M are included in this fund. These grants will help the Town construct additional sidewalks, a road extension, and aesthetic and operational improvements to Highway 49. The FY2027 budget accounts for several locally funded projects, including sidewalks throughout Town and one on Raging Ridge.

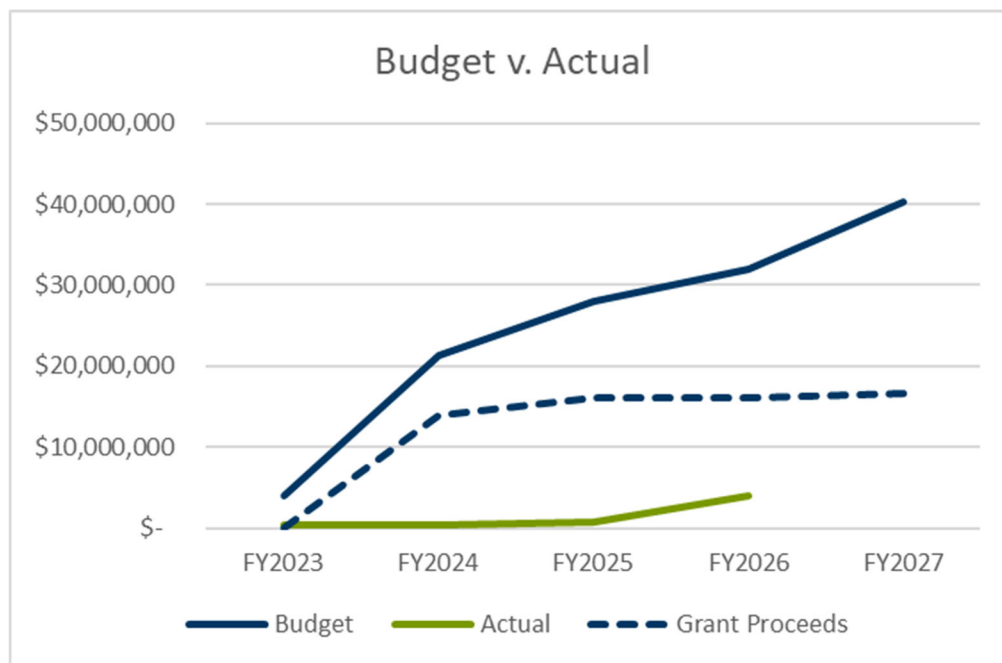
**Notable changes:**

- \$9,300,000 – addition of Highway 49 & Roberta Mitigation
- \$300,000 – addition of Raging Ridge Sidewalk
- \$400,000 – addition of Pedestrian Connectivity Improvements

**Five-year budgeted expenditures:**

CAPITAL PROJECTS FUND - TRANSPORTATION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Professional services	\$ 560,000	\$ 5,932,000	\$ 6,630,000	\$ 7,142,600	\$ 8,412,600
Capital outlay	3,440,000	15,431,000	21,425,800	24,761,200	31,861,200
<b>Total expenditures</b>	<b>\$ 4,000,000</b>	<b>\$ 21,363,000</b>	<b>\$ 28,055,800</b>	<b>\$ 31,903,800</b>	<b>\$ 40,273,800</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 4,000,000	\$ 21,363,000	\$ 28,055,800	\$ 31,903,800	\$ 40,273,800
Actual	333,716	338,065	787,264	3,905,234	



## CAPITAL PROJECTS FUND – RECREATION

**Overview:**

This Fund was established to account for the costs associated with capital projects that span multiple years relating to Recreation. Some of the projects included are the purchase of land adjacent to Harrisburg Park and elsewhere in Town for a future park. Other projects include a Restroom Facility at Holcomb Woods and the construction of the Historic Mill Park.

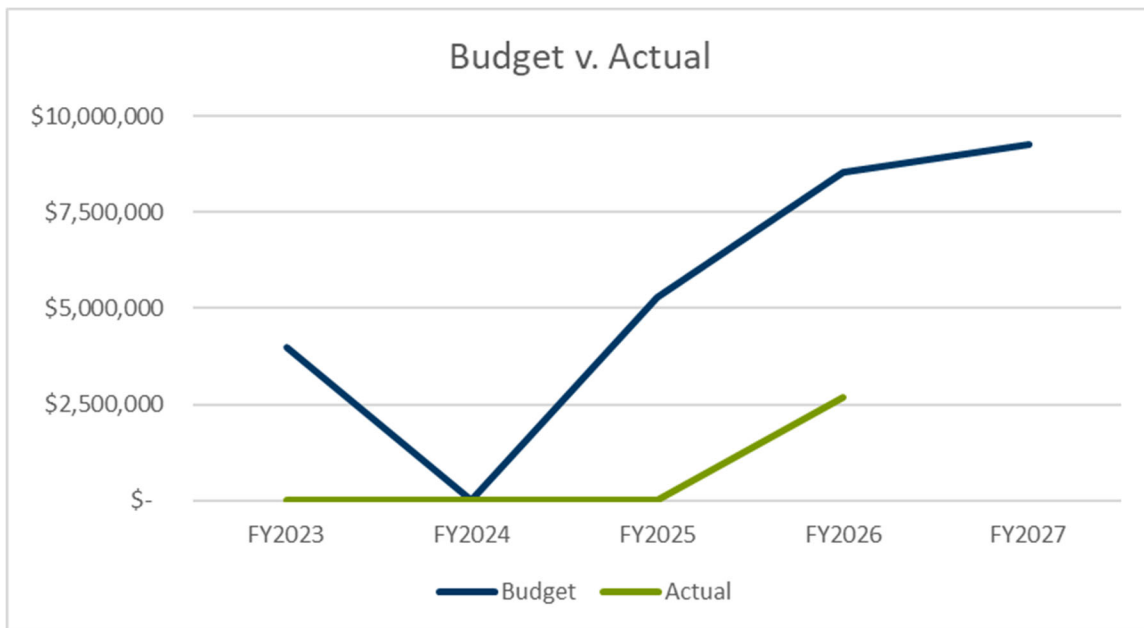
**Notable changes:**

- \$1,300,000 – increase to Historic Mill

**Five-year budgeted expenditures:**

CAPITAL PROJECTS FUND - RECREATION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Fixed charges and other services	\$ -	\$ -	\$ 20,000	\$ 200,000	\$ 300,000
Capital outlay	4,000,000	-	5,260,000	8,340,000	8,970,000
<b>Total expenditures</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ 5,280,000</b>	<b>\$ 8,540,000</b>	<b>\$ 9,270,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 4,000,000	\$ -	\$ 5,280,000	\$ 8,540,000	\$ 9,270,000
Actual	-	-	6,300	2,691,507	



**CAPITAL PROJECTS FUND – ECONOMIC DEVELOPMENT**

**Overview:**

This fund was established to account for the costs associated with the construction of the Harrisburg Train Station.

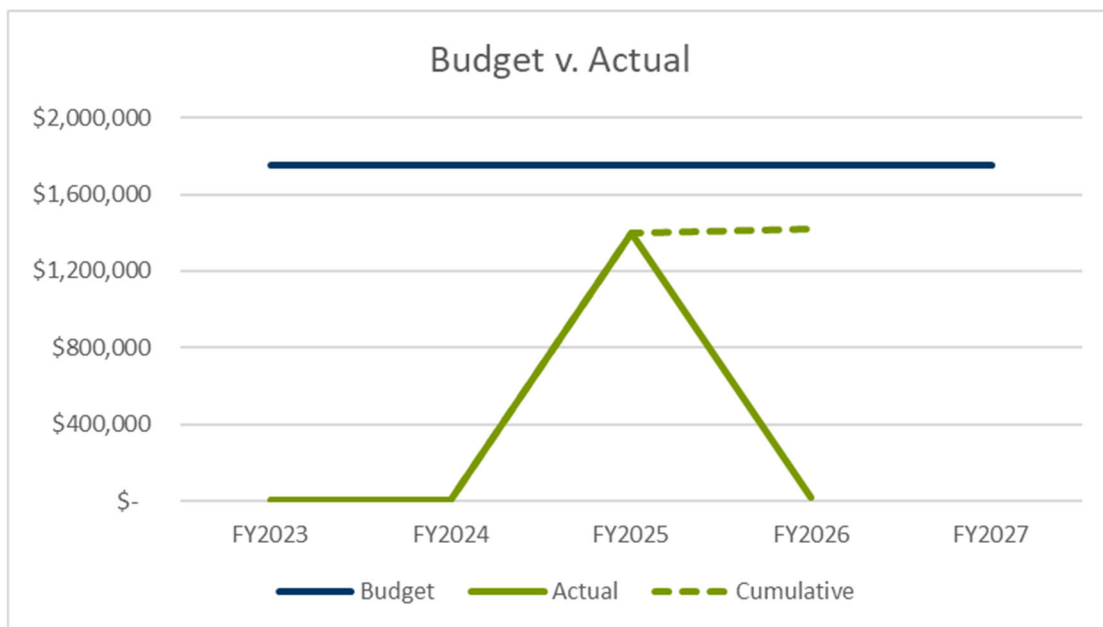
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

CAPITAL PROJECTS FUND - ECON DEV.	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Capital outlay	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Total expenditures	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Actual	-	400	1,396,660	19,641	



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**WATER AND SEWER FUND**

**Overview:**

This fund was established to account for the costs associated with the operation of the Town’s water and sewer system. The Water and Sewer Department's responsibility is to maintain and improve the long-term quality and reliability of water and sewer services in the Town of Harrisburg. The primary goals are cost control, efficient delivery of service, and environmental protection. Accordingly, it is necessary for the Town to maintain and improve the water distribution and sewer systems, to establish and administer sound billing and collection practices that are fair and within North Carolina's General Statutes.

**Notable changes:**

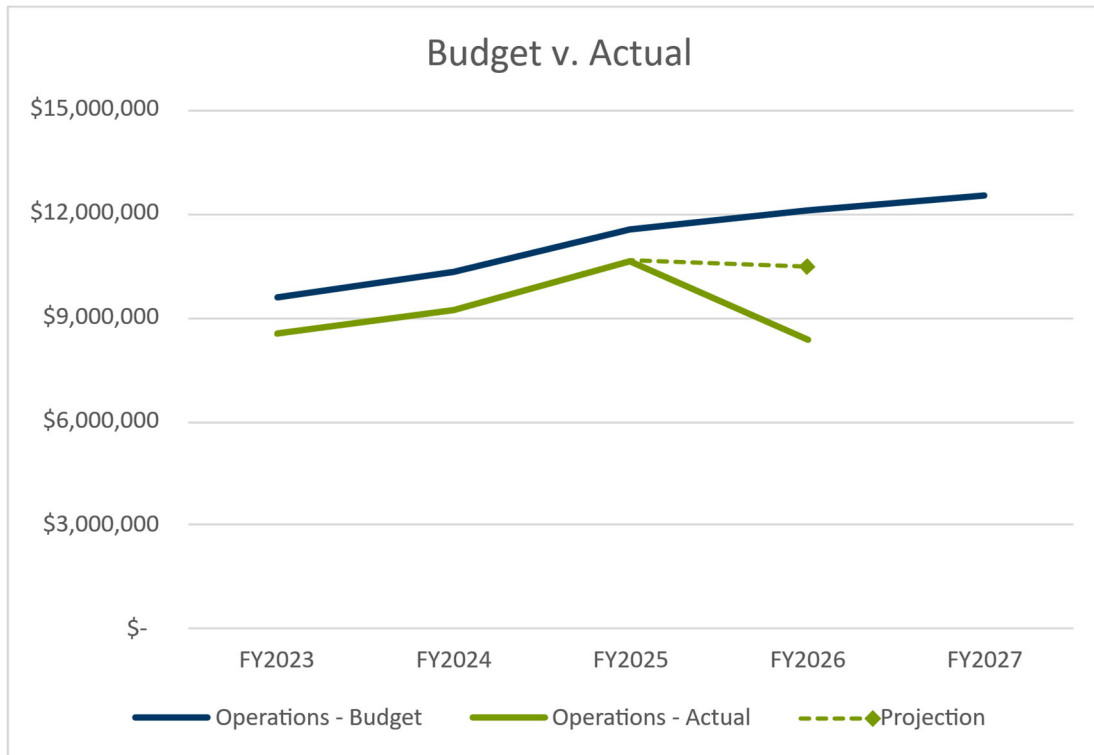
- \$54,000 – increase in water purchases
- \$283,600 – increase in sewer treatment
- \$35,000 – addition of System Development Fee Update
- (\$20,000) – decrease to Pump Station Repairs & Pumps
- (\$62,550) – decrease to Meter Repairs & Upgrades
- (\$50,000) – decrease in Alternative Water Source Implementation

**Five-year budgeted expenditures:**

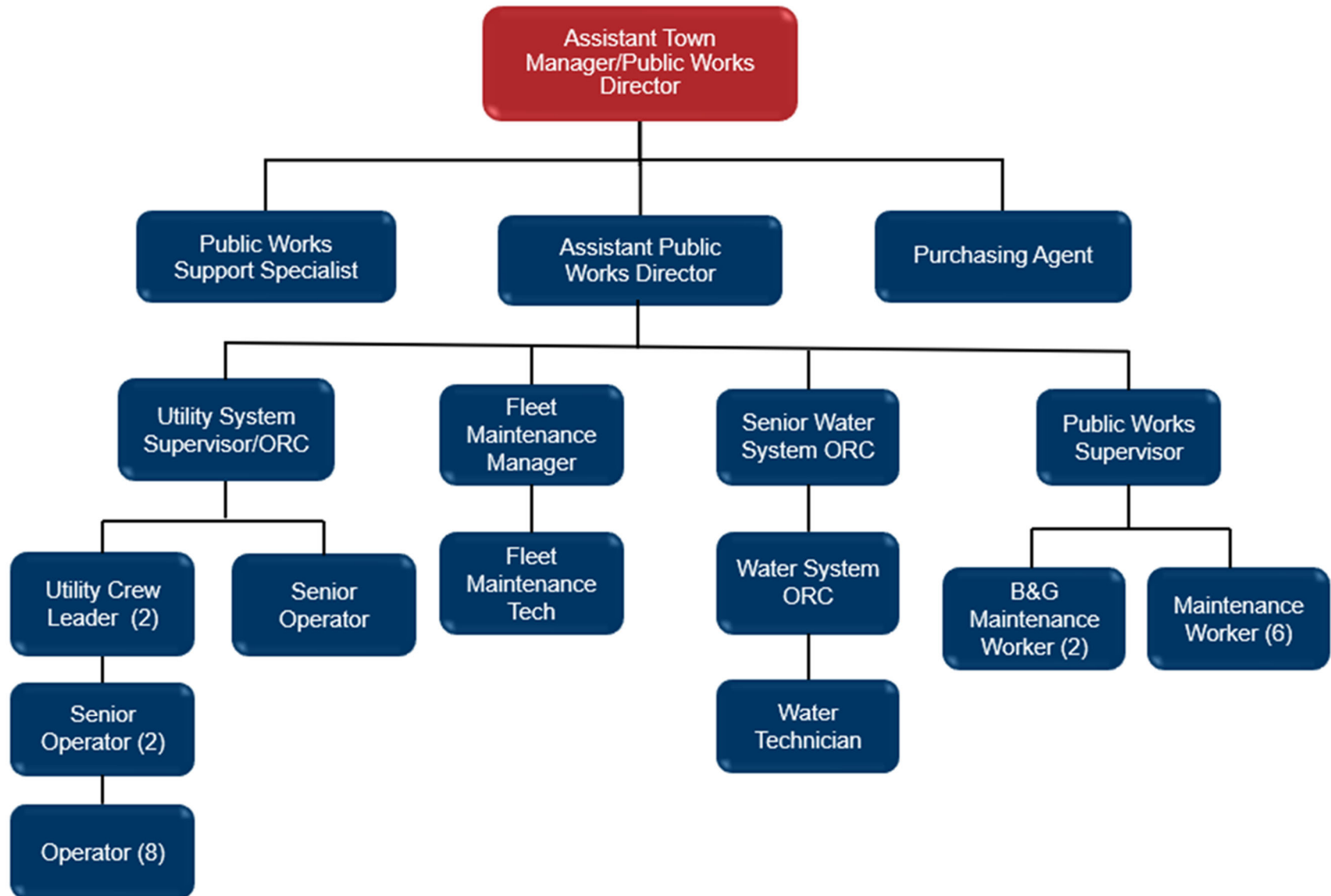
	<b>BUDGET</b>				
	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>EXPENDITURES</b>					
Personal services	\$ 3,008,000	\$ 3,246,300	\$ 3,909,150	\$ 4,377,050	\$ 4,573,300
Employee relations and education	28,000	27,950	33,000	27,201	26,100
Supplies and materials	351,880	322,214	344,950	254,550	251,480
Current obligations and services	5,410,894	5,509,317	6,226,694	6,574,960	6,814,610
Fixed charges and other services	503,580	894,850	664,480	404,760	372,140
Indirect cost allocation	291,070	344,465	348,720	443,485	474,000
Capital outlay	450,500	893,826	1,264,041	642,262	230,500
Debt service	1,965,750	1,956,300	1,445,250	1,386,000	1,294,750
Transfers	601,550	2,620,095	1,579,400	209,705	443,970
Contingency	305,200	541,500	336,000	240,000	230,000
<b>Total expenditures</b>	<b>\$ 12,916,424</b>	<b>\$ 16,356,817</b>	<b>\$ 16,151,685</b>	<b>\$ 14,559,973</b>	<b>\$ 14,710,850</b>

	<b>BUDGET V. ACTUAL - OPERATIONS</b>				
	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
Operations - Budget	\$ 9,593,424	\$ 10,345,096	\$ 11,526,994	\$ 12,082,006	\$ 12,511,630
Operations - Actual	8,528,664	9,241,475	10,661,521	8,391,228	

**WATER AND SEWER FUND (continued)**



**WATER AND SEWER  
ORGANIZATION CHART**



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**CAPITAL RESERVE FUND – WATER AND SEWER**

**Overview:**

This fund’s only expenses are to transfer funds to the Water and Sewer Fund and Capital Projects Fund – Water and Sewer to cover the costs of capital outlay.

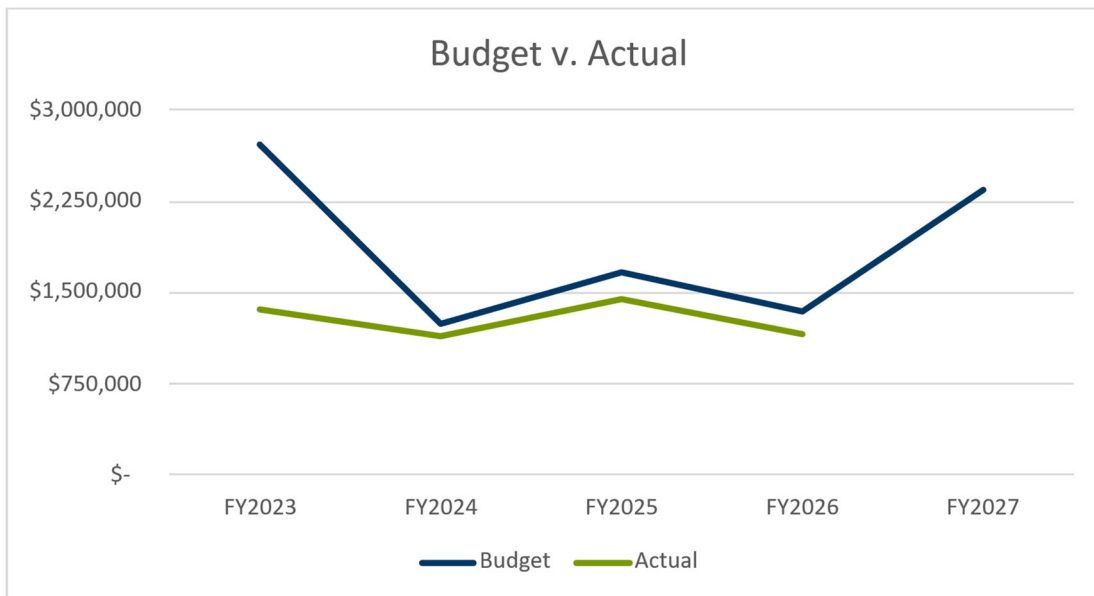
**Notable changes:**

- Transfers to other funds for capital purchases and projects:
  - \$230,500 – Water and Sewer Fund operating capital
  - \$2,121,900 – Water and Sewer capital projects

**Five-year budgeted expenditures:**

CAPITAL RESERVE FUND - WATER & SEWER	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Transfers	\$ 2,725,000	\$ 1,252,000	\$ 1,670,000	\$ 1,337,200	\$ 2,352,400
<b>Total expenditures</b>	<b>\$ 2,725,000</b>	<b>\$ 1,252,000</b>	<b>\$ 1,670,000</b>	<b>\$ 1,337,200</b>	<b>\$ 2,352,400</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 2,725,000	\$ 1,252,000	\$ 1,670,000	\$ 1,337,200	\$ 2,352,400
Actual	1,369,689	1,144,084	1,441,629	1,158,682	



**CAPITAL RESERVE FUND – WATER AND SEWER – EXPANSION**

**Overview:**

This fund’s only expense is to transfer funds to the Water and Sewer Fund and the Capital Projects Fund – Water and Sewer to cover the costs of capital outlay and debt service for expansion-related projects.

**Notable changes:**

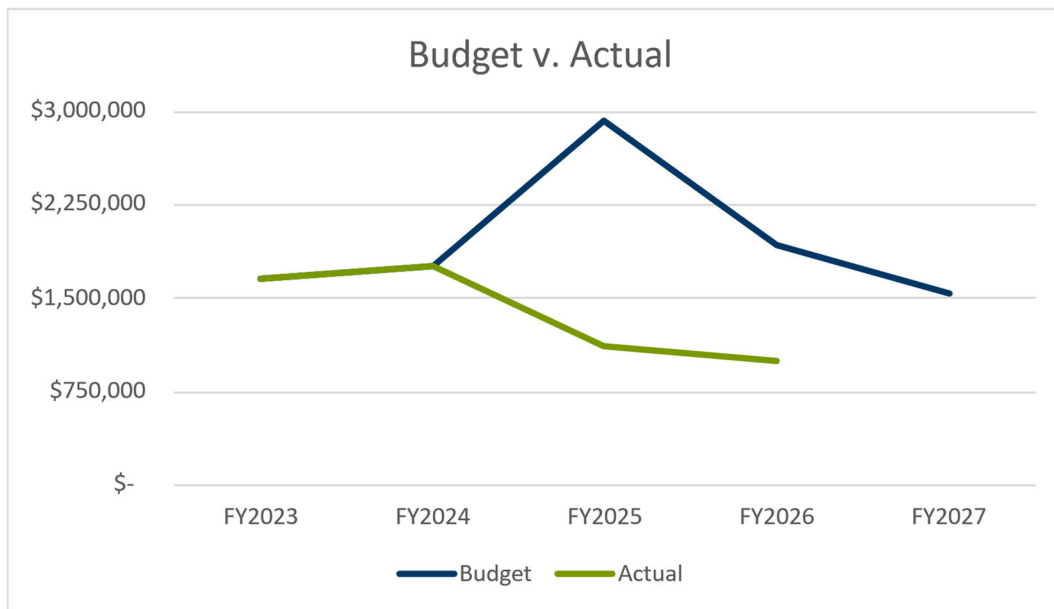
- \$1,542,000 – Transfers to Water and Sewer Fund for capital purchases and debt service payments relating to water and sewer expansion projects

**Five-year budgeted expenditures:**

CAPITAL RESERVE FUND - WSF - EXPANSION	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Transfers	\$ 1,650,750	\$ 1,755,000	\$ 2,925,000	\$ 1,935,000	\$ 1,542,000
<b>Total expenditures</b>	<b>\$ 1,650,750</b>	<b>\$ 1,755,000</b>	<b>\$ 2,925,000</b>	<b>\$ 1,935,000</b>	<b>\$ 1,542,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 1,650,750	\$ 1,755,000	\$ 2,925,000	\$ 1,935,000	\$ 1,542,000
Actual	1,650,750	1,755,000	1,116,970	994,659	



**CAPITAL PROJECTS FUND – WATER AND SEWER**

**Overview:**

This fund was established to account for the costs associated with capital projects that span multiple years relating to water and sewer.

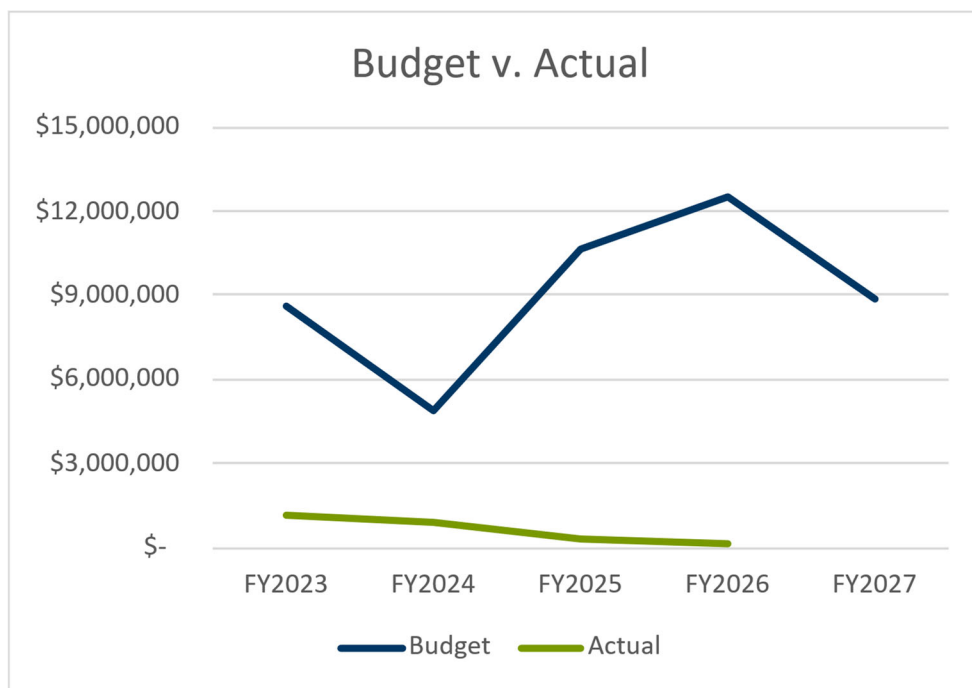
**Notable changes:**

- \$250,000 – FY2027 Annual Sanitary Sewer Rehab
- \$1,871,900 – addition of Water Line Upgrades – Grantham & Holcomb

**Five-year budgeted expenditures:**

CAPITAL PROJECTS FUND - WATER AND SEWER	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Professional services	\$ 1,375,000	\$ 450,000	\$ 931,480	\$ 1,076,180	\$ 979,700
Capital outlay	7,231,000	4,400,000	9,696,300	11,411,300	7,851,900
<b>Total expenditures</b>	<b>\$ 8,606,000</b>	<b>\$ 4,850,000</b>	<b>\$ 10,627,780</b>	<b>\$ 12,487,480</b>	<b>\$ 8,831,600</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 8,606,000	\$ 4,850,000	\$ 10,627,780	\$ 12,487,480	\$ 8,831,600
Actual	1,135,281	923,244	337,573	176,817	



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### STORM WATER FUND

**Overview:**

This fund was established to account for the costs associated with maintaining, repairing, and improving the storm water system.

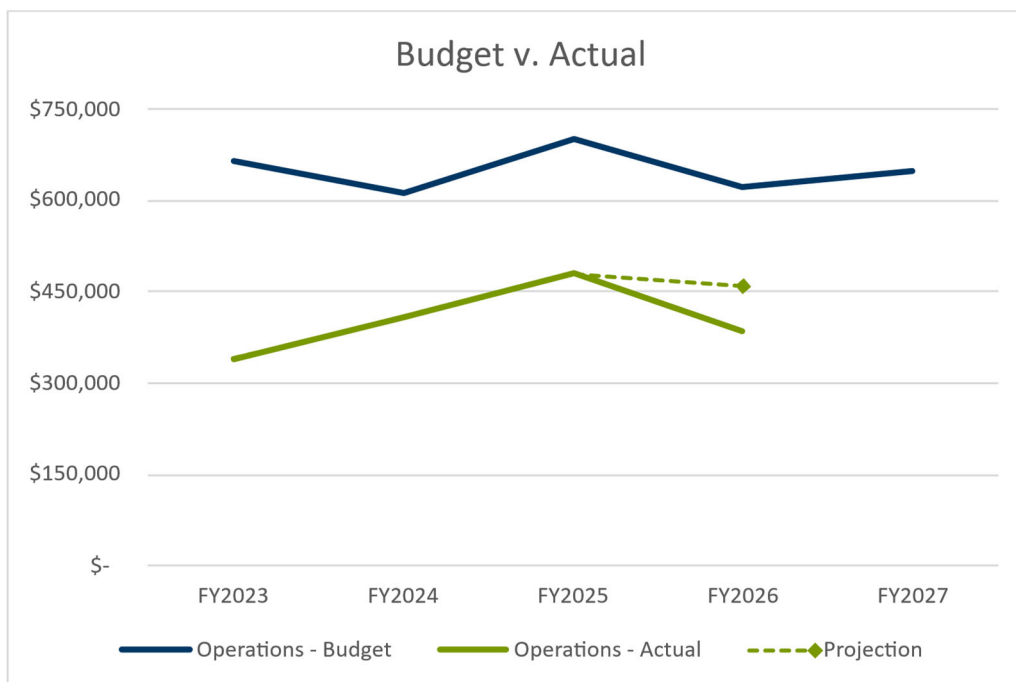
**Notable changes:**

- No notable changes

**Five-year budgeted expenditures:**

	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal services	\$ 304,500	\$ 342,050	\$ 434,050	\$ 426,500	\$ 442,600
Employee relations and education	2,600	2,250	2,250	4,500	1,500
Supplies and materials	8,500	8,250	7,250	7,250	7,250
Current obligations and services	89,750	63,150	60,450	57,050	56,750
Fixed charges and other services	227,375	157,212	159,039	77,050	86,750
Indirect cost allocation	32,555	38,880	40,160	50,720	55,500
Capital outlay	100,000	477,086	150,000	278,560	150,000
Transfers	192,245	398,770	145,390	183,680	176,650
Contingency	18,000	16,000	19,000	19,000	20,000
<b>Total expenditures</b>	<b>\$ 975,525</b>	<b>\$ 1,503,648</b>	<b>\$ 1,017,589</b>	<b>\$ 1,104,310</b>	<b>\$ 997,000</b>

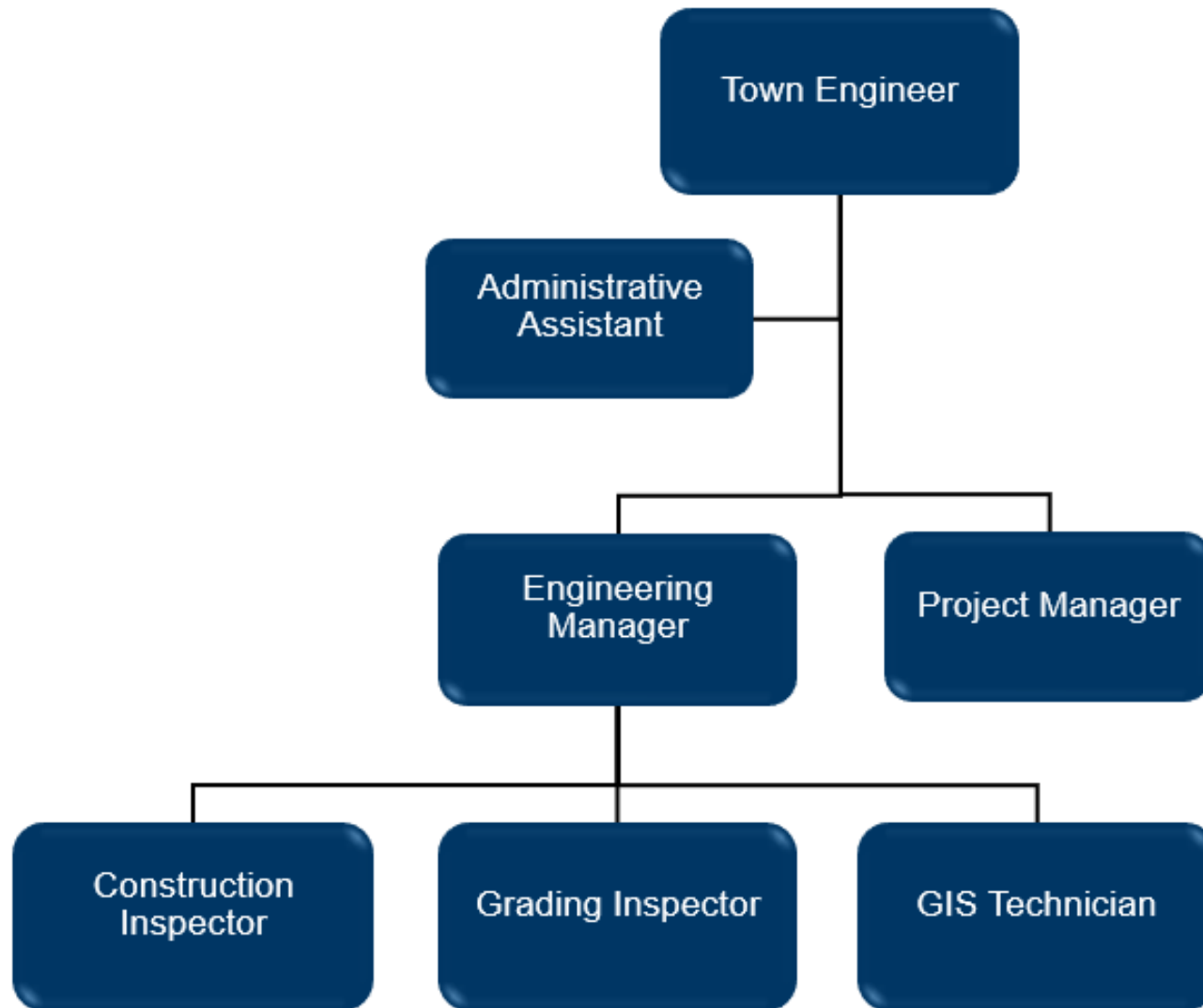
	BUDGET V. ACTUAL - OPERATIONS				
	FY2023	FY2024	FY2025	FY2026	FY2027
Operations - Budget	\$ 665,280	\$ 611,792	\$ 703,199	\$ 623,070	\$ 650,350
Operations - Actual	340,667	407,408	480,012	385,706	



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**STORM WATER  
ORGANIZATION CHART**

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**CAPITAL RESERVE FUND – STORM WATER FUND**

**Overview:**

This fund’s only expense is to transfer funds to the Storm Water Fund and Capital Projects Fund – Storm Water to cover the costs of capital outlay.

**Notable changes:**

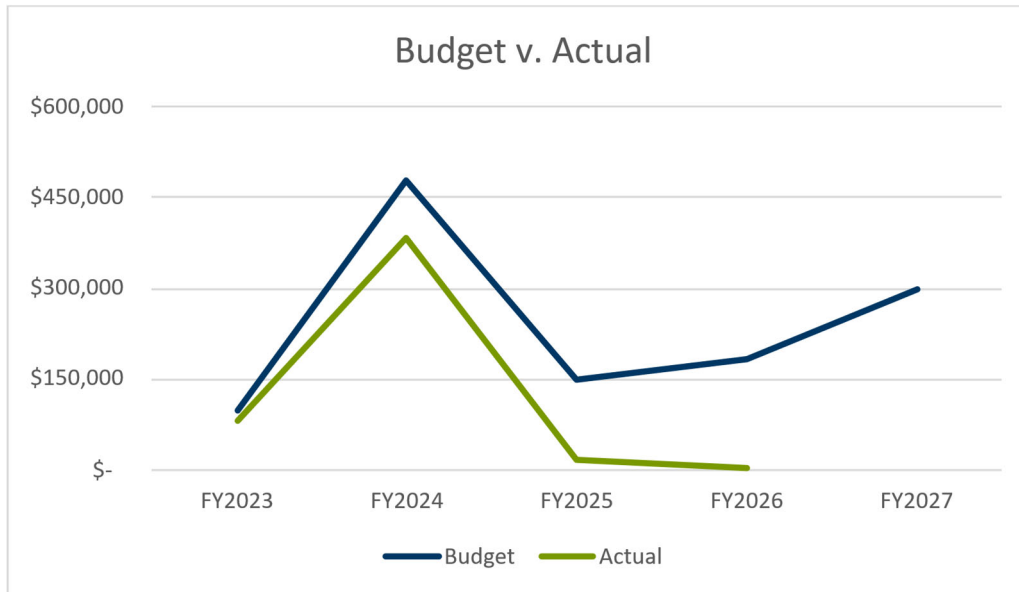
- \$150,000 – transfers to the Storm Water Fund for capital outlay
- \$150,000 – transfers to the Storm Water Capital Projects Fund for capital outlay

**Five-year budgeted expenditures:**

CAPITAL RESERVE FUND - STORM WATER	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Transfers	\$ 100,000	\$ 480,000	\$ 150,000	\$ 183,680	\$ 300,000
<b>Total expenditures</b>	<b>\$ 100,000</b>	<b>\$ 480,000</b>	<b>\$ 150,000</b>	<b>\$ 183,680</b>	<b>\$ 300,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 100,000	\$ 480,000	\$ 150,000	\$ 183,680	\$ 300,000
Actual	83,491	383,387	17,669	3,771	



**CAPITAL PROJECTS FUND – STORM WATER FUND**

**Overview:**

This fund was established to account for the costs associated with capital projects that span multiple years relating to storm water.

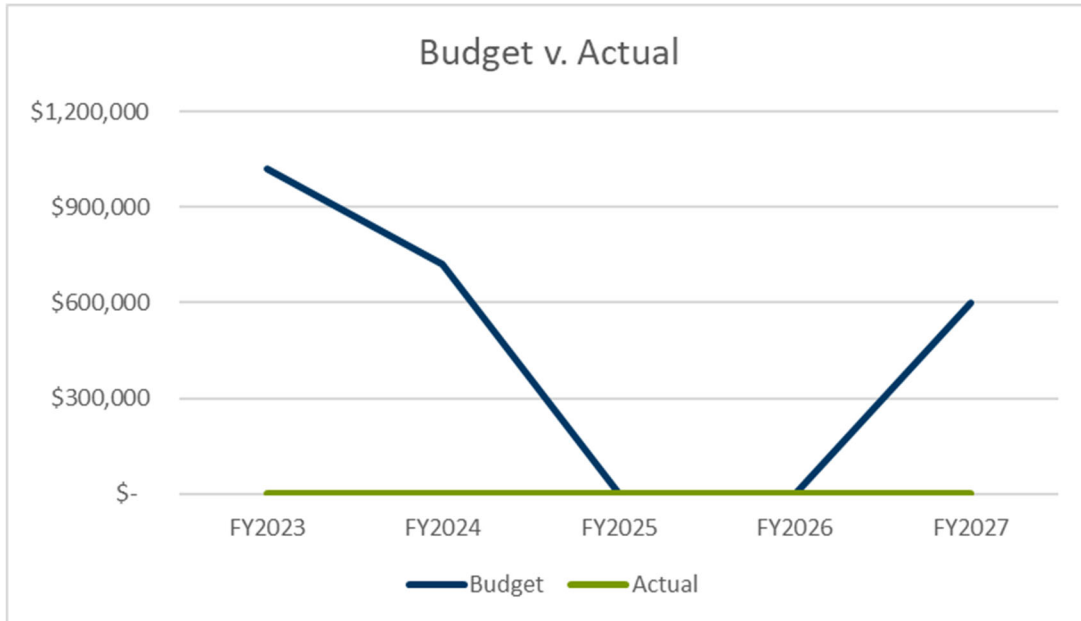
**Notable changes:**

- \$600,000 – addition of Area Spot Improvement Projects

**Five-year budgeted expenditures:**

CAPITAL PROJECTS FUND - STORM WATER	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Fixed charges and other services	\$ 120,000	\$ 70,000	\$ -	\$ -	\$ -
Capital outlay	900,000	650,000	-	-	600,000
<b>Total expenditures</b>	<b>\$ 1,020,000</b>	<b>\$ 720,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>

	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ 1,020,000	\$ 720,000	\$ -	\$ -	\$ 600,000
Actual	-	-	-	-	-



**INTERNAL SERVICE FUND – HRA – HEALTHCARE**

**Overview:**

This Fund was established to provide the Town with a mechanism to fund its Health Reimbursement Account and retiree healthcare reimbursement expenditures for eligible employees. Costs reimbursed to employees through this fund will be replenished by the employees’ respective operating funds without distorting the annual reporting and analysis of those funds.

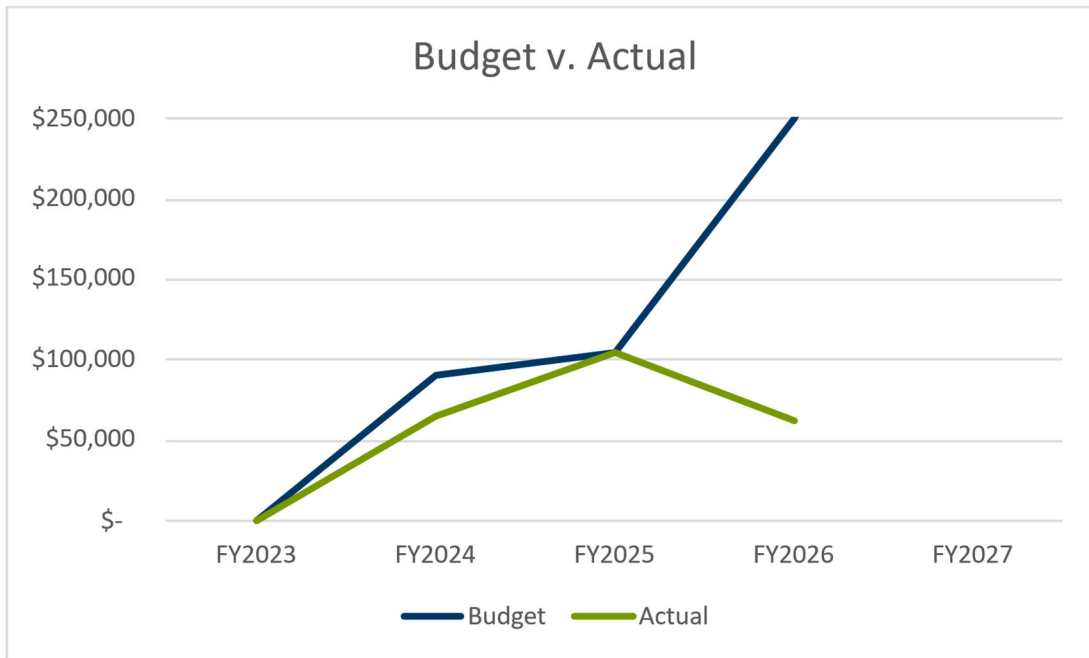
**Notable changes:**

- \$250,000 – addition of retiree healthcare reimbursement

**Five-year budgeted expenditures:**

INTERNAL SERVICE FUND - HRA - HEALTHCARE	BUDGET				
	FY2023	FY2024	FY2025	FY2026	FY2027
<b>EXPENDITURES</b>					
Personal Services	\$ -	\$ 90,000	\$ 105,000	\$ 250,000	\$ 500,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 105,000</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>

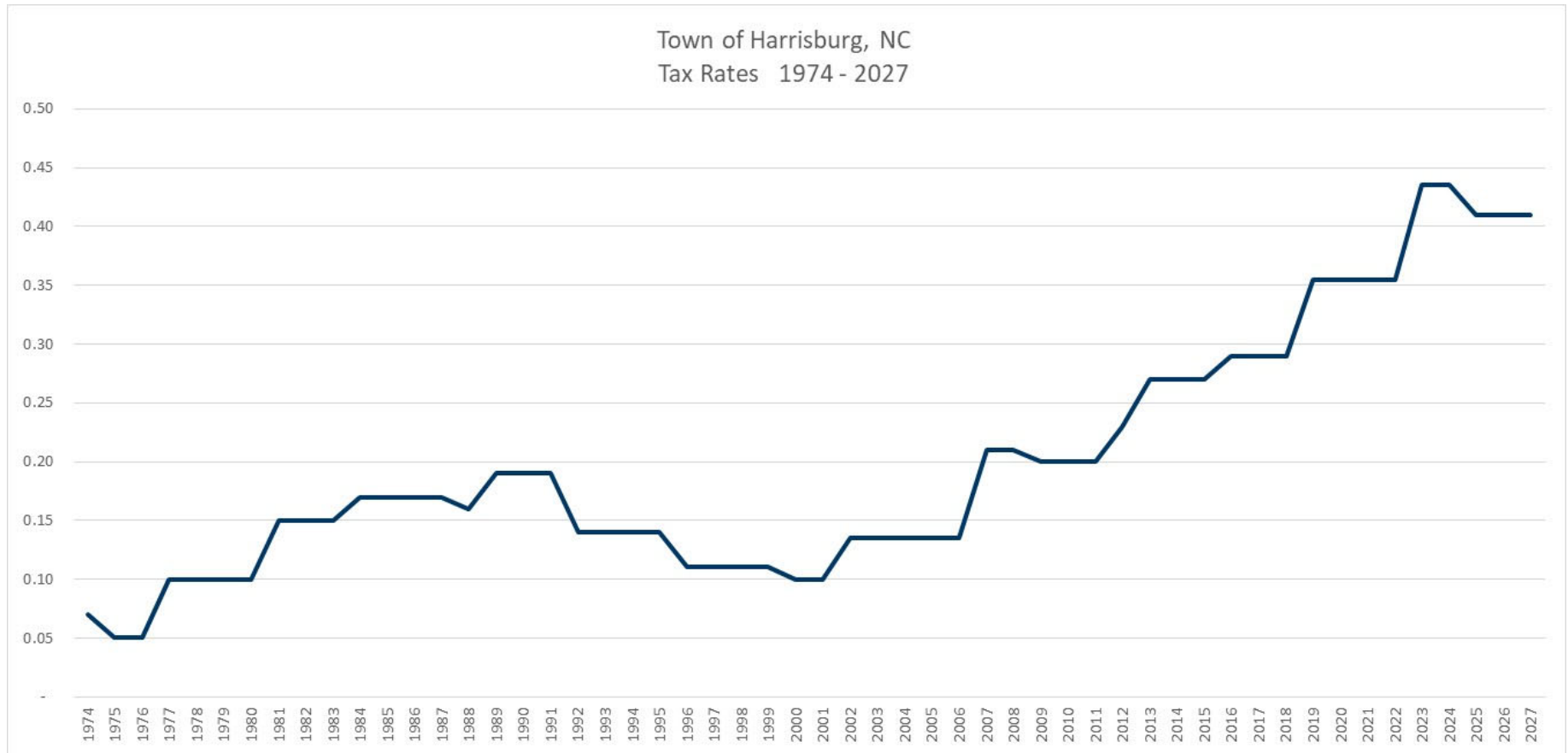
	BUDGET V. ACTUAL				
	FY2023	FY2024	FY2025	FY2026	FY2027
Budget	\$ -	\$ 90,000	\$ 105,000	\$ 250,000	\$ 500,000
Actual	-	65,590	105,000	62,097	



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Appendix 1: Tax Rates



Historical Tax Rates – FY1974 to FY2026 and Proposed FY2027

Total property valuation for the Town in FY2026 was \$4,896,279,296 and a projected value for FY2027 is \$5,085,215,000. That is approximately a 3.86% increase in valuation from the prior year due to natural growth. The most recent Cabarrus County Revaluation was conducted on 1/1/2024 and the next scheduled revaluation will take place on 1/1/2028. The 2026 tax levy for FY2027 is anticipated to be \$20,770,000. This is approximately \$900,000 more than FY2026.

The proposed tax rate for FY2027 reflects no change from FY2026, with a rate of \$0.410/\$100 of property valuation.

The value of one cent on the tax rate is calculated at \$508,000.

As an example, a \$350,000 home will generate a Town of Harrisburg tax bill of \$1,435.

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**Appendix 2: Debt Service Payments**

Below are the debt service payments currently scheduled for all current debt and those capital expenditures in FY2027 that are budgeted to be financed with debt proceeds.

	Fiscal Year							Total
	2027	2028	2029	2030	2031	2032-2036	2037-2041	
<b>General Fund Debt</b>								
Town Hall - FY17 (50% WSF)	\$ 77,438	\$ 75,464	\$ 73,491	\$ 71,518	\$ 69,544	\$ 62,015	\$ -	\$ 429,470
Fire Station #2 - FY18	401,736	390,972	379,208	367,503	356,817	1,623,793	574,715	4,094,744
Harrisburg Park Redevelopment								
Phase 1 - FY20	692,114	677,869	663,625	649,380	635,136	2,962,008	2,113,203	8,393,335
Fire Engine #2 - FY21	66,498	65,419	62,349	61,305	30,261	-	-	285,832
Fire Refunding Series 2021 - FY21	122,409	121,730	95,127	80,796	62,962	81,746	-	564,770
Transportation Bonds - FY21	115,046	112,877	110,707	108,537	106,367	499,290	445,046	1,497,870
107' Ladder Truck - FY22	162,098	158,227	154,356	150,485	146,613	281,613	-	1,053,392
Transportation Bonds - FY25	237,084	240,553	234,572	228,590	222,608	1,023,316	869,154	3,055,877
	<u>1,874,423</u>	<u>1,843,111</u>	<u>1,773,435</u>	<u>1,718,114</u>	<u>1,630,308</u>	<u>6,533,781</u>	<u>4,002,118</u>	<u>19,375,290</u>
<b>Water and Sewer Fund</b>								
Town Hall - FY17 (50% GF)	77,438	75,464	73,491	71,518	69,544	62,015	-	429,470
W&S Lines - FY13	104,394	30,793	-	-	-	-	-	135,187
Elevated Water Storage Tank - FY20	225,975	221,324	216,673	212,023	207,372	967,096	689,961	2,740,424
Refunding Series 2021 - FY21	744,097	739,971	578,256	491,143	382,730	496,918	-	3,433,115
2021 Series Revenue Bonds - FY21	141,920	139,336	141,752	144,032	141,176	706,272	709,536	2,124,024
	<u>1,293,824</u>	<u>1,206,888</u>	<u>1,010,172</u>	<u>918,716</u>	<u>800,822</u>	<u>2,232,301</u>	<u>1,399,497</u>	<u>8,862,220</u>
Total	<u>\$ 3,168,247</u>	<u>\$ 3,049,999</u>	<u>\$ 2,783,607</u>	<u>\$ 2,636,830</u>	<u>\$ 2,431,130</u>	<u>\$ 8,766,082</u>	<u>\$ 5,401,615</u>	<u>\$ 28,237,510</u>

**Note: The Town is planning to issue debt on the Town Hall Renovation in the amount of \$7,350,000 during FY2027. Some projects in the current year may be financed by reimbursement in a future fiscal year.**

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**Appendix 3: Staffing/FTEs**

Below are all of the full-time equivalents (FTEs), per department. The FY2026 column includes all currently funded positions. The proposed positions are based on the FY2027 proposed budget.

<u>Department</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027 Proposed</u>
Town Clerk	1.0	1.0	0.5	0.5	0.5	0.5	0.5
Town Manager's Office	2.0	2.0	2.5	2.5	4.0	4.0	4.0
Finance	7.5	7.5	7.0	7.0	7.5	8.5	8.0
Human Resources	1.0	1.0	2.5	2.5	3.5	3.5	3.5
Information Technology	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Communications	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Planning and Zoning	4.0	4.0	5.0	5.0	6.0	6.0	6.0
Economic Development	-	-	-	-	2.0	2.0	2.0
Engineering	6.0	6.0	6.0	6.0	7.0	7.0	7.0
Fire	53.0	54.0	54.0	56.5	56.5	56.0	56.0
① Parks & Recreation	17.5	18.0	18.0	19.0	17.0	17.0	18.0
Public Works	28.0	28.5	29.5	29.0	32.0	32.0	32.0
	<u>123.0</u>	<u>125.0</u>	<u>128.0</u>	<u>132.0</u>	<u>140.0</u>	<u>140.5</u>	<u>141.0</u>

① Addition of Part Time Park Attendants (2)

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**Appendix 4: Budget Ordinance & Fee Schedule**



**BUDGET ORDINANCE OF THE TOWN OF HARRISBURG FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

Be it ordained by the Town Council of the Town of Harrisburg, North Carolina, as follows:

**SECTION 1.** The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

General government:		
Town Council	\$	281,250
Town Clerk		55,495
Town Manager's Office		460,425
Finance		591,075
Human Resources		294,115
Information Technology		198,320
Communications		203,430
Planning		1,068,780
Economic Development		1,017,480
Engineering		516,485
Public safety:		
Deputies		4,067,800
Fire		8,113,685
Transportation:		
Powell Bill		725,000
Streets		1,510,350
Environmental protection:		
Public Works		2,465,715
Buildings and Grounds		509,050
Cultural and recreation:		
Parks and Recreation		4,001,715
Debt service		1,876,375
Transfers to:		
Capital Reserve Fund - General Fund		7,180,465
Internal Service Fund - HRA - Healthcare		400,000
Contingency appropriation		740,000
Total appropriations	\$	<u>36,277,010</u>

**SECTION 2.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Property taxes	\$ 20,820,000
Sales and franchise taxes	7,650,000
Fire unincorporated taxes	2,310,000
Permits and fees	1,386,860
Sales and services	903,550
Powell Bill	725,000
Other revenues	402,100
Transfers from:	
Capital Reserve Fund - General Fund	2,029,500
Capital Reserve Fund - Economic Development	50,000
Total estimated revenues	<u>\$ 36,277,010</u>

**SECTION 3.** The following amounts are hereby appropriated in the Capital Reserve Fund – General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Transfers to:	
General Fund	\$ 2,029,500
Capital Projects Fund - Transportation	2,600,000
Capital Projects Fund - Recreation	6,500,000
Total appropriations	<u>\$ 11,129,500</u>

**SECTION 4.** It is estimated that the following revenues will be available in the Capital Reserve Fund – General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Interest earnings	\$ 500,000
Transfers from General Fund	7,180,465
Appropriated fund balance	3,449,035
Total estimated revenues	<u>\$ 11,129,500</u>

**SECTION 5.** The following amounts are hereby appropriated in the Internal Service Fund – HRA – Healthcare for the fiscal year beginning July 1, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

HRA Reimbursements	\$ 250,000
Retiree Healthcare Reimbursements	250,000
Total appropriations	<u>\$ 500,000</u>

**SECTION 6.** It is estimated that the following revenues will be available in the Internal Service Fund – HRA – Healthcare for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Transfers from:	
General Fund	\$ 400,000
Water & Sewer Fund	<u>100,000</u>
Total estimated revenues	<u><u>\$ 500,000</u></u>

**SECTION 7.** The following amounts are hereby appropriated in the Capital Reserve Fund – Economic Development for the fiscal year beginning July 1, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Transfers to General Fund	<u>\$ 50,000</u>
Total appropriations	<u><u>\$ 50,000</u></u>

**SECTION 8.** It is estimated that the following revenues will be available in the Capital Reserve Fund – Economic Development for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Interest earnings	\$ 10,000
Appropriated fund balance	<u>40,000</u>
Total estimated revenues	<u><u>\$ 50,000</u></u>

**SECTION 9.** The following capital projects are authorized pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, for the Capital Projects Fund – Transportation. The projects authorized are the Highway 49 & Roberta Mitigation, Raging Ridge Sidewalks, Pedestrian Connectivity Improvements, and Harrisburg Commons that shall span the fiscal years beginning July 1, 2026 and ending June 30, 2032.

Project - Hwy 49 & Roberta Mitigation:	
Professional Services	\$ 1,200,000
Construction	8,100,000
Project - Raging Ridge Sidewalks:	
Professional Services	20,000
Construction	280,000
Project - Pedestrian Connectivity Improvements:	
Professional Services	75,000
Construction	325,000
Project - Harrisburg Commons:	
Construction	<u>700,000</u>
	<u><u>\$ 10,700,000</u></u>

**SECTION 10.** It is estimated that the following revenues will be available during the fiscal years beginning July 1, 2026 and ending June 30, 2032 as they relate to Capital Projects Fund – Transportation:

Project - Hwy 49 & Roberta Mitigation:	
Grant Proceeds	\$ 7,440,000
Transfers from Capital Reserve Fund - General Fund	1,860,000
Project - Raging Ridge Sidewalks:	
Transfers from Capital Reserve Fund - General Fund	300,000
Project - Pedestrian Connectivity Improvements:	
Transfers from Capital Reserve Fund - General Fund	400,000
Project - Harrisburg Commons:	
Transfers from Capital Reserve Fund - General Fund	700,000
	<u>\$ 10,700,000</u>

**SECTION 11.** The following capital projects are authorized pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, for the Capital Projects Fund – Recreation. The projects authorized are the Historic Mill, Holcomb Woods Restroom Facility, and land acquisition of two different parcels that shall span the fiscal years beginning July 1, 2026 and ending June 30, 2032.

Project - Historic Mill:	
Professional Services	\$ 300,000
Construction	1,700,000
Project - Holcomb Woods Restroom Facility:	
Construction	270,000
Project - Land Acquisition - ZMax:	
Construction	500,000
Project - Land Acquisition:	
Construction	4,000,000
Total appropriations	<u>\$ 6,770,000</u>

**SECTION 12.** It is estimated that the following revenues will be available during the fiscal years beginning July 1, 2026 and ending June 30, 2032 as they relate to Capital Projects Fund – Recreation:

Project - Historic Mill:	
Transfers from Capital Reserve Fund - General Fund	\$ 2,000,000
Project - Holcomb Woods Restroom Facility:	
Transfers from Capital Reserve Fund - General Fund	270,000
Project - Land Acquisition - ZMax:	
Transfers from Capital Reserve Fund - General Fund	500,000
Project - Land Acquisition:	
Transfers from Capital Reserve Fund - General Fund	4,000,000
Total appropriations	<u>\$ 6,770,000</u>

**SECTION 13.** The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Water and sewer operations	\$ 12,742,130
Debt service	1,294,750
Transfers to Capital Reserve Fund - Water and Sewer Fund	343,970
Transfers to Internal Service Fund - HRA - Healthcare	100,000
Contingency appropriation	<u>230,000</u>
Total appropriations	<u><u>\$ 14,710,850</u></u>

**SECTION 14.** It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Usage charges:	
Water	\$ 6,510,000
Sewer	5,640,000
Other revenues	788,350
Transfers from:	
Capital Reserve Fund - Water & Sewer Fund	230,500
Capital Reserve Fund - Water & Sewer Fund - Expansion	<u>1,542,000</u>
Total estimated revenues	<u><u>\$ 14,710,850</u></u>

**SECTION 15.** The following amounts are hereby appropriated in the Storm Water Fund for the operation of the storm water mitigation for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Storm Water operations	\$ 800,350
Transfers to Capital Reserve Fund - Storm Water Fund	176,650
Contingency appropriation	<u>20,000</u>
Total appropriations	<u><u>\$ 997,000</u></u>

**SECTION 16.** It is estimated that the following revenues will be available in the Storm Water Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Storm water fees	\$ 847,000
Transfers from Capital Reserve Fund - Storm Water Fund	<u>150,000</u>
Total estimated revenues	<u><u>\$ 997,000</u></u>

**SECTION 17.** The following amounts are hereby appropriated in the Capital Reserve Fund – Water and Sewer Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the Town:

Transfers to:	
Water & Sewer Fund	\$ 230,500
Capital Projects Fund - Water & Sewer	<u>2,121,900</u>
Total appropriations	<u><u>\$ 2,352,400</u></u>

**SECTION 18.** It is estimated that the following revenues will be available in the Capital Reserve Fund – Water and Sewer Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Interest earnings	\$ 200,000
Transfers from Water & Sewer Fund	343,970
Appropriated Fund Balance	<u>1,808,430</u>
Total estimated revenues	<u><u>\$ 2,352,400</u></u>

**SECTION 19.** The following amounts are hereby appropriated in the Capital Reserve Fund – Water and Sewer Fund – Expansion for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the Town:

Transfers to Water & Sewer Fund	<u>\$ 1,542,000</u>
Total appropriations	<u><u>\$ 1,542,000</u></u>

**SECTION 20.** It is estimated that the following revenues will be available in the Capital Reserve Fund – Water and Sewer Fund – Expansion for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Permits and fees:	
Water system development charges	\$ 880,000
Sewer system development charges	612,000
Interest earnings	<u>50,000</u>
Total estimated revenues	<u><u>\$ 1,542,000</u></u>

**SECTION 21.** The following capital projects are authorized pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, for the Capital Projects Fund – Water and Sewer. The projects authorized are the FY2027 Annual Sanitary Sewer Rehab and Water Line Upgrades for Grantham & Holcomb Woods and shall span the fiscal years beginning July 1, 2026 and ending June 30, 2032.

Project - FY27 Annual Sanitary Sewer Rehab:	
Construction	\$ 250,000
Project - WL Upgrades - Grantham & Holcomb :	
Professional fees	385,000
Construction	<u>1,486,900</u>
Total appropriations	<u><u>\$ 2,121,900</u></u>

**SECTION 22.** It is estimated that the following revenues will be available during the fiscal years beginning July 1, 2026 and ending June 30, 2032 as they relate to the Capital Projects Fund – Water and Sewer:

Project - FY27 Annual Sanitary Sewer Rehab:	
Transfers from Capital Reserve Fund - Water & Sewer	\$ 250,000
Project - WL Upgrades - Grantham & Holcomb :	
Transfers from Capital Reserve Fund - Water & Sewer	<u>1,871,900</u>
Total estimated revenues	<u><u>\$ 2,121,900</u></u>

**SECTION 23.** The following amounts are hereby appropriated in the Capital Reserve Fund – Storm Water Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Transfers to Storm Water Fund	\$ 150,000
Transfers to Capital Projects Fund - Storm Water	<u>150,000</u>
Total appropriations	<u><u>\$ 300,000</u></u>

**SECTION 24.** It is estimated that the following revenues will be available in the Capital Reserve Fund – Storm Water Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Interest earnings	\$ 50,000
Transfers from Storm Water Fund	176,650
Appropriated Fund Balance	<u>73,350</u>
Total estimated revenues	<u><u>\$ 300,000</u></u>

**SECTION 25.** The following capital projects are authorized pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, for the Capital Projects Fund – Storm Water. The project authorized is the System B Phase I and shall span the fiscal years beginning July 1, 2026 and ending June 30, 2032.

Project - Storm Water Spot Improvements:	
Construction	\$ 600,000
Total appropriations	<u><u>\$ 600,000</u></u>

**SECTION 26.** It is estimated that the following revenues will be available during the fiscal years beginning July 1, 2026 and ending June 30, 2032 as they relate to the Capital Projects Fund – Storm Water:

Project - Storm Water Spot Improvements:	
Transfers from Capital Reserve Fund - Storm Water	\$ 600,000
Total estimated revenues	<u><u>\$ 600,000</u></u>

**SECTION 27.** Tax Levy

There is hereby levied a tax at the following rates per one hundred dollars (\$100) valuation of property, as listed for taxes as of January 1, 2026, for the purpose of raising the revenue from current year’s property tax, as set forth in the foregoing estimate of revenue.

General Fund

\$ 0.410

The rate is based on a total valuation of property for the purposes of taxation of \$5,085,215,000 and an estimated rate of collection of 99.73%. The estimated rate of collection is based on historical collection trends.

**SECTION 28.** Funds appropriated in the FY2026 budget and encumbered at June 30, 2026, shall be authorized as part of the FY2027 budget appropriation by adoption of this budget ordinance.

**SECTION 29.** The Town Manager or a designee is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. Transfers between line-item expenditures within a department without limitation and without a report being required.
- b. Interdepartmental transfers in the same fund, not to exceed 5% of the appropriated monies for the department whose allocation is reduced.
- c. Inter-fund transfers, which are already established in the budget document, may be accomplished without recourse to the Town Council.
- d. The Town Manager, by designation of Town Council under NC General Statute 159-13, shall be authorized to appropriate and/or transfer up to \$75,000 in contingency funds. The transfer must be recorded by budget amendment at the next regularly scheduled Town Council meeting.

**SECTION 30.** The Town Manager or a designee may make cash advances between funds for periods not to exceed 60 days without reporting to the Town Council. Any advances that extend beyond 60 days must be approved by the Town Council. All advances that will be outstanding at the end of the fiscal year must be approved by the Town Council.

**SECTION 31.** Copies of this Budget Ordinance shall be furnished to the Clerk to the Town Council and to the Budget Officer and Finance Officer, to be kept on file by them for their direction in the disbursement of funds. No purchases or budget revisions shall be made until reviewed and pre-audited by the Finance Officer.

**SECTION 32.** The accompanying Schedule of Fees for Fiscal Year 2027 is hereby adopted and all references to these fees in the Town Code of Ordinances are amended to reflect these schedules and fees as appropriate.

**SECTION 33.** The accompanying Capital Improvement Plan for Fiscal Years 2027 - 2036 is hereby adopted.

**SECTION 34.** That this ordinance shall be effective upon its passage. Adopted this 8<sup>th</sup> day of June 2026.

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Jennifer Teague, Mayor

ATTEST:

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Janet Rackley, Town Clerk



**Town of Harrisburg, North Carolina**  
**Schedule of Fees**  
**Fiscal Year 2027**

<b>GENERAL FEES</b>
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Copy Machine Fee	\$0.25 per copy
Passport Acceptance Fee	\$35 per Application
Renewal fee	\$7.50 per Application
Electric Vehicle Charging Station	
Harrisburg Park - 6.6 kW Charger	\$0.80 per hour
Solicitation Permit Application Fee	\$25 per Application
Credit Card Convenience Fee	3% per transaction
Returned Item Fee	\$35
Applies to insufficient funds for checks and bank drafts and/or returned or disputed credit card payments	
911 Reflective Address Signs	\$10

**Miscellaneous Zoning Fees**

Copy of UDO	\$50
Map Fees	
17" x 22" Maps (ANSI C)	\$15
22" x 34" Maps (ANSI D)	\$20
34" x 44" Maps (ANSI E)	\$25

**Traffic Control**

Temporary traffic control for parades, block parties, and special events:	
Barricades	\$5/day
Detour signs	\$5/day
Cones	\$0.50 each/day

<b>ENVIRONMENTAL PROTECTION</b>
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Residential Solid Waste and Recycling	\$10/month
Additional Cart Rental & Service Fee	\$12/month
Unreturned Additional-Cart Fee	\$50
<b>Limb &amp; Brush Pick Up - Full Truck Load</b>	<b>\$100</b>

<b>PLANNING</b>
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**Subdivision Case Fees**

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Annexation Fee	\$25 per acre for tracts larger than 5 acres
Preliminary Plat Review	\$1,500 plus \$25 per lot
Preliminary Plat - Minor Revision	\$500 (no board hearing required)
Preliminary Plat - Major Revision	\$1,000 (board hearing required)
Final Plat Review - Major Subdivision	\$350 per map sheet
Third submittal requires an additional review fee to be assessed.	
Final Plat Review - Minor Subdivision	\$150 per map sheet
Third submittal requires an additional review fee to be assessed.	
Exempt Plats	\$150 per map sheet
Time Extension for Plat Approval	\$150
Sketch Plat or Sketch Plan Review	\$450
Construction Plans	\$2,000 plus \$50 per acre

<b>ZONING</b>
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**Zoning Case Fees**

Vested Rights	\$400
Vested Rights Extension	\$150
Conventional Zoning Map Amendment (Residential - less than 10 acres)	\$500 plus \$10 per acre and legal advertising costs
Conventional Zoning Map Amendment (Residential - 10 acres or more)	\$2,500 plus \$25 per acre and legal advertising costs
Combined Residential Rezoning/Preliminary Plat Expedited Request	\$4,000 plus \$25 per lot and legal advertising costs
Conventional Zoning Map Amendment (Non-Residential/Mixed Use)	\$1,500 plus \$25 per acre and legal advertising costs
Text Amendment to UDO	\$500 and legal advertising costs
Applicant Appeal to Elected Board	\$300 and legal advertising costs
Conditional District Rezoning	\$2,500 plus \$25 per acre <sup>1</sup> and neighborhood notice/legal advertising costs
Appeal to Elected Board by Applicant	\$300 and legal advertising costs
Neighborhood Meeting Notices (Adjoining owners within 300 feet)	\$100 plus \$1.00 per mailing address
Public Hearing Notices and Legal Advertising (Adjoining owners within 300 feet)	\$400 plus \$1.00 per mailing address
Re-advertising Cost (due to applicant action)	\$300 plus \$1.00 per mailing address
Architectural Review	\$300
Street Name Change Petition (privately initiated)	\$500 + cost of new street sign(s)
Zoning Site Plan Review - If a third submittal is required, an additional fee will be collected	
Minor Site Plan Review	\$500 plus \$5 per acre
Major Site Plan Review	\$600 plus \$5 per acre
Board of Adjustment Fees	
Special Use Permit Application - Non-Residential	\$600 plus \$25 per acre and legal advertising costs
Special Use Permit Application - Residential	\$500 plus \$5 per acre and legal advertising costs
Variance Application	
Residential	\$500
Non-Residential	\$600
Variance Public Notice	\$100 plus \$1.00 per mailed notice (300-feet of site)
Specialty Consultant Plan Review	Actual cost
Appeal of Administrator Decision/Interpretation Request	\$300 plus same public notice fee as Variance
Special Venue Rental	Actual cost

*Double Fees: Where construction begins without the appropriate permits in place, costs shall be doubled.*

<b>ZONING</b>
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**Zoning Permit Fees**

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Single, Two Family structures and mobile homes	\$150
Single Family attached/Multi-Family	\$300 plus \$5 per unit
Residential Addition/Accessory Structures	\$100
Commercial, Institutional and Industrial - New Construction or Addition	
1,000 SQ. FT. or less	\$250
1,001 - 5,000 SQ. FT.	\$350
5,001 - 10,000 SQ. FT.	\$450
Greater than 10,000 SQ. FT.	\$450 plus \$0.05 for each SQ. FT. over 10,000
Temporary Zoning Certificate of Compliance (TCOC) - Includes Review of Cost Estimates	\$250
Release of TCOC - Includes Final Inspection	\$150
Temporary Use Permits	\$75
Food Truck Annual Permit (Special Use Permit only)	\$100
Home Occupation Permits	\$75
Administrative Adjustment - Residential	\$100
Administrative Adjustment - Non-Residential	\$300
Zoning Verification Letter	\$100
Certificate of Non-Conformity Adjustment	\$400
Golf Cart Registration	\$25
Floodplain Development Permit - Minor	\$100
Floodplain Development Permit - Major (LOMR/CLOMR)	\$300
Sign Permits	
Permanent Sign	\$100
Master Sign Package	\$250 plus Conditional Zoning Fee (if applicable)
Outdoor Advertising Sign (Billboard)	\$1,000
Permit Re-Issuance - Minor Change	\$25

*Double Fees: Where construction begins without the appropriate permits in place, costs shall be doubled.*

**WATER & SEWER**

*Water and sewer charges shall be as authorized by Code Sections 50.44, 51.30 and 51.31, of the Town Code of Ordinances.*

**Water & Sewer Rates  
(Inside Town Limits)**

Residential Water Rates	0-2,000 - <b>\$14.45</b> (first 2,000 gallons) 2,001-6,000 - <b>\$8.85</b> per additional 1,000 gallons 6,001-9,000 - <b>\$10.30</b> per additional 1,000 gallons 9,001 and above - <b>\$11.85</b> per additional 1,000 gallons
Residential Sewer Rates	0-2,000 - <b>\$11.55</b> (first 2,000 gallons) 2,001 and above - <b>\$9.75</b> per additional 1,000 gallons
Commercial Water Rates	0-2,000 - <b>\$29.80</b> (first 2,000 gallons) 2,001-15,000 - <b>\$10.50</b> per additional 1,000 gallons 15,001 and above - <b>\$12.30</b> per additional 1,000 gallons
Commercial Sewer Rates	0-2,000 - <b>\$19.85</b> (first 2,000 gallons) 2,001 and above - <b>\$11.50</b> per additional 1,000 gallons

**Water & Sewer Rates  
(Outside Town Limits)**

Residential Water Rates	0-2,000 - <b>\$20.70</b> (first 2,000 gallons) 2,001 and above - <b>\$13.65</b> per additional 1,000 gallons
Residential Sewer Rates	0-2,000 - <b>\$17.05</b> (first 2,000 gallons) 2,001 and above - <b>\$13.95</b> per additional 1,000 gallons
Commercial Water Rates	0-2,000 - <b>\$42.70</b> (first 2,000 gallons) 2,001-15,000 - <b>\$13.15</b> per additional 1,000 gallons 15,001 and above - <b>\$14.40</b> per additional 1,000 gallons
Commercial Sewer Rates	0-2,000 - <b>\$29.25</b> (first 2,000 gallons) 2,001 and above - <b>\$15.60</b> per additional 1,000 gallons
Flat Sewer Rates	<b>\$72.95</b>

**Storm Water Charge**

Charge Per Equivalent Residential Unit (ERU)\*                      \$5.90 / Month

\*One (1) Commercial Property ERU equates to 3,723 SF of impervious area

**WATER & SEWER**

**Other Water and Sewer Charges and Fees**

**Account Delinquency Fee\***

Charge for delinquency due to nonpayment \$100

*\* Fee is automatically waived for the first infraction on the account per rolling 12-month cycle.*

**Late Fee**

Late fee (will be charged on accounts with unpaid balances beyond the 15th of the month) \$10

**Returned Item Fee**

After customer has been charged a returned item fee three times, the Town will no longer accept checks from that customer \$35

**Utility Account Set-up Fee**

W/S Set-up fee (one-time fee, non-refundable) \$35

**Meter Test Charges**

Meter Test Charge (only if meter is working properly; no charge if meter is not working properly) \$25

Interrogate Meter - Customer Requested (First request at no cost) \$50

Testing Meter - Customer Requested \$100

**Other Water and Sewer Charges**

Non-emergency after hours water reconnections \$100

Meter Change Out - Customer Requested \$275

Water use permit for tank/tankers \$50

Move existing water service to another location on the same property Actual cost (labor, equipment, and materials)

**Fines for Violations of Mandatory Water Restrictions (When Applicable)**

Residential

    First offense \$100

    Second and subsequent offense \$300

Commercial/Industrial

    First offense \$500

    Second and subsequent offense \$1,500

**WATER & SEWER**

**Water Charges**

Meter Size (in.)	Water System Development Charges	Facility Charge	Water Meter Delivery Charge	Total	Connection Charge <sup>1</sup>
5/8	\$4,490	\$615	\$0	\$5,105	\$1,280
1	\$11,285	\$860	\$0	\$12,145	\$1,340
1 1/2	\$22,575	\$1,520	\$0	\$24,095	\$2,170
2	\$36,120	\$1,625	\$0	\$37,745	\$2,465
3	\$72,270	Cost + 10%	\$100	To Be Determined	To Be Determined
4	\$112,935	Cost + 10%	\$100	To Be Determined	To Be Determined
6	\$225,885	Cost + 10%	\$100	To Be Determined	To Be Determined
8	\$361,440	Cost + 10%	\$100	To Be Determined	To Be Determined

<sup>1</sup> Time and Materials. 50% of the charges can be waived if connections and services are installed by applicant. 3-inch and larger services will be charged on a time and materials basis.

**Sewer Charges**

Meter Size (in.)	Sewer Service Size (in.)	Sewer System Development Fees	Connection Charge <sup>1</sup>
5/8	4	\$3,115	\$1,280
1	4	\$7,800	\$1,340
1 1/2	4	\$15,620	\$2,170
2	4	\$25,010	\$2,465
3	4	\$50,020	To Be Determined
4	4	\$78,160	To Be Determined
6	4	\$156,330	To Be Determined
8	4	\$250,140	To Be Determined

<sup>1</sup> Time and Materials. 50% of the charges can be waived if connections and services are installed by applicant. 3-inch and larger services will be charged on a time and materials basis.

**WATER & SEWER**

**Irrigation Service Charges**

Meter Size (in.)	Water System Development Charges	Facility Charge	Water Meter Delivery Charge	Total	Connection Charge <sup>1</sup>
5/8" T-Splice	\$4,490	\$615	\$0	\$5,105	\$0
5'8	\$4,490	\$615	\$0	\$5,105	\$1,280
1	\$11,285	\$860	\$0	\$12,145	\$1,340
1 1/2	\$22,575	\$1,520	\$0	\$24,095	\$2,170
2	\$36,120	\$1,625	\$0	\$37,745	\$2,465
3	\$72,270	Cost + 10%	\$100	To Be Determined	To Be Determined
4	\$112,935	Cost + 10%	\$100	To Be Determined	To Be Determined
6	\$225,885	Cost + 10%	\$100	To Be Determined	To Be Determined
8	\$361,440	Cost + 10%	\$100	To Be Determined	To Be Determined

<sup>1</sup> Time and Materials. 50% of the charges can be waived if connections and services are installed by applicant. 3-inch and larger services will be charged on a time and materials basis.

**Temporary Hydrant Meter Charge**

Construction use for 60 days or less	
Temporary meter service charge	\$200
Security deposit	\$1,000
Monthly charges consist of:	
Service charge for meter size	
Usage rates based on meter reading and size	
Hydraulic Fire Flow Testing (per test)	\$225

**Private Fire Protection Service Charges**

Meter Size (in.)	Fee
<4	\$63
4	\$63
6	\$115
8	\$165
10	\$250
12	\$395

<b>ENGINEERING</b>
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**Residential & Commercial Construction Plans**

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Water and Sewer	\$3,100 plus \$100 per acre
Roadway and Storm Water System	\$3,100 plus \$100 per acre
Storm Water Quality and Detention	\$2,600 plus \$100 per acre
Grading and Erosion Control	\$1,200 plus \$100 per acre

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**Other Engineering Review & Inspection Fees**

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Expedited Review Fee	
Minor Commercial Plan <sup>1</sup>	\$2,500
Residential Subdivision/Major Commercial Plan	\$6,750
Revision to Approved Plan	20% of original review fee
Harrisburg Encroachment Application Review	\$250
NCDOT Utility Encroachment Application Review	\$150
NCDOT Driveway Permit Review	\$100
NCDENR - Division of Water Quality Application Review/Execution	\$100
NCDENR - Division of Public Water Supply Application Review/Execution	\$100
"Letter of Intent to Serve" with Water and Sewer (If the proposed site requires a Water Model to be run, a fee will be assessed)	\$500
Letter of Credit Review - Includes Partial Release Request	\$250 + Engineer's cost
Conditional Re-zoning Plat Review	\$500
Preliminary Plat Review	\$300
Annual Storm Water BMP Inspection/Certification Review	\$350
Town of Harrisburg Inspection (Failure to submit report)	Actual cost incurred by Town plus 2x the certification fee
Infrastructure Inspections	
Roadway	\$1.50 per LF
Storm Sewer	\$1.50 per LF
Water Line	\$1.50 per LF
Sanitary Sewer	\$1.50 per LF
Final Grading	\$75 per acre
Bridge or Culvert, 42" or greater	\$20 per LF
Greenway	\$1.00 per LF
Grading/Encroachment	
Permit	\$250
Inspection	\$150
Third Part Testing / Inspections	Actual cost incurred by Town

*Review fees cover initial submittal and the second submittal addressing comments. If a third submittal is required, an additional fee will be collected. Fees are due at time of submittal for review to commence.*

<sup>1</sup> *In addition to the standard review costs.*

**PARKS & RECREATION**

**Athletics**

	Town <sup>1</sup>	
	Resident <sup>2</sup>	Non-Resident
Pewee Sports (Age 3/4)	\$45	\$100
Baseball	\$90	\$150
Basketball	\$90	\$150
Cheerleading	\$200	\$275
Flag Football (Age 5/6)	\$90	\$150
Football	\$250	\$350
Soccer	\$90	\$150
Adult Team Registration	\$450	\$450
Late Registration Fee	\$25	\$25

<sup>1</sup> Refunds of registration fees are subject to a \$10 administrative fee and only credited toward a future registration.

<sup>2</sup> There is a \$270 per family, per season maximum for all sports registration fees. This \$270 maximum does not apply to Pop Warner registration or Out-of-Town residents.

**Facilities Rental<sup>3</sup>**

	Town	
	Resident	Non-Resident
<b>SplashPad</b>		
Two (2) Hour Individual Pass	\$0.00	\$3.00
Group Rental - per person	\$3.00	\$3.00
<b>Shelter Rental</b>		
Hourly Rate	\$30	\$40
Half Day	\$100	\$140
Full Day	\$140	\$200
<b>Field &amp; Light Rentals - Hourly Rates</b>		
Field Lights per Field	\$15	\$25
<b>Natural Grass Fields:</b>		
Field Rental	\$50	\$100

<sup>3</sup> Refunds of rental fees are subject to a \$10 administrative fee.

<b>FIRE</b>
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**Fire Inspection Program Fees**

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Periodic Inspection, State Mandated	\$0.00 1st and 2nd inspections \$25 for the 3rd inspection plus \$150 for each violation not corrected
Foster Care Safety Inspection	\$25
Group Home Safety Inspection	\$25
Daycare State License Inspection	\$50
Fire Certificate of Occupancy (Final Inspection)	\$100
ABC Permit Inspection	\$150

**Commercial Building and Site Plan Review Fees<sup>1</sup>**

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Less than 5,000	\$350
5,000 to 9,999	\$400
10,000 to 24,999	\$500
25,000 to 49,000	\$650
50,000 or greater	\$0.020 per Sq Ft
Fire Site Review for Rezoning Commercial/Subdivisions	\$250
Fire Site Review for Commercial / Subdivisions	\$300
Fire Certificate of Occupancy (Final Inspection)	\$100

<sup>1</sup> For Multi-Tenant Buildings, Fees are per Tenant

**Plan Review<sup>1</sup>**

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Fixed Fire Suppression System (Hood Systems- Ansul)	\$200 - plus \$100 performance test
Fire Alarm System	\$300 - plus \$100 performance test
Sprinkler System	\$300 - plus \$100 performance test
Residential Sprinkler System (1 & 2 Family Dwellings)	\$200 - plus \$100 performance test
Stand Pipe System	\$200 - plus \$100 performance test
Fire Pump & Related Equipment	\$200 - plus \$100 performance test

<sup>1</sup> For Multi-Tenant Buildings, Fees are per Tenant

<b>FIRE</b>
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**Fire Prevention Education Program Fees**

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Public Education Events	None
Fire Prevention for Business/Industry	\$25 per hour plus Material Cost Reimbursement

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**Installation, Construction and Operation Permit Fees**

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Blasting - 90 days	\$250 (per site)
Explosive Storage	\$200
Carnivals & Fairs	\$200
Covered Mall Buildings	\$200
Exhibits & Trade Shows	\$150 (each)
Fireworks Display: Outdoor/Indoor	\$300 (per day)
Pyrotechnical Special Effects Materials	\$200
Hydrant Flow Test	\$50 (per hydrant)
Spraying & Dipping Operations	\$150
Temporary Membrane Structure, Tents/Canopies	\$50 (each)
Under/Above Ground Storage Tank Installation, Upgrade or Removal	\$200 (per tank)
Fumigation & Thermal Insecticidal Fogging	\$150
Liquid or Gas Fueled Vehicles or Equipment in Assembly Buildings	\$150 (per vehicle)

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**Fines**

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Occupying a Structure Without a Certificate of Occupancy	\$500 (each day)
Life Safety Violations of Chapter 10 Involving Exit Obstructions as Described in the North Carolina Fire Code	\$500 (each)
All Open Burning Violations as Described in the Fire Protection Ordinance	\$100 (each)
All Other Violations of the North Carolina Fire Code	\$150 (each)
Parking in a Marked Fire Lane	\$100
Life Safety Equipment Installed without Permit or Plans	\$500

*Any system installation prior to an issued permit will result in double fees.*

**Storm Water**

**Specific Fees for Violations of Harrisburg's Stormwater Ordinance - Chapter 53**

Failure to submit Annual SCM Inspection Report	\$500 Admin Fee + actual inspection costs + certification fee
Work Without Permit (>1 acre)	\$5,000 (per day)
Violation of Stop Work Order	\$5,000 (per day)

**Illicit Discharges**

Class 1 - Minor unintentional/nonwillful violation not resulting in any detrimental impacts to surface water quaility:

1 <sup>st</sup> Offense	Written Notice of Violation
2 <sup>nd</sup> Offense	\$100 (per occurrence per day)
3 <sup>rd</sup> Offense	\$500 (per occurrence per day)

Class 2 - Minor intentional/willful violation not resulting in any detrimental impacts to surface water quaility:

1 <sup>st</sup> Offense	Written Notice of Violation + \$100 (per occurrence per day)
2 <sup>nd</sup> Offense	\$500 (per occurrence per day)
3 <sup>rd</sup> Offense	\$1,500 (per occurrence per day)
4 <sup>th</sup> Offense and beyond	Maximum legal penalties and criminal referral

Class 3 - Unintentional/nonwillful violation resulting in documented detrimental impacts to surface water quaility:

1 <sup>st</sup> Offense	Written Notice of Violation
2 <sup>nd</sup> Offense	\$1,000 (per occurrence per day)
3 <sup>rd</sup> Offense	\$2,500 (per occurrence per day)
4 <sup>th</sup> Offense and beyond	Maximum legal penalties and criminal referral

Class 4 - Intentional/willful violation resulting in documented detrimental

1 <sup>st</sup> Offense	Written Notice of Violation + \$2,500 (per occurrence per day)
2 <sup>nd</sup> Offense	\$3,500 (per occurrence per day)
3 <sup>rd</sup> Offense and beyond	Maximum legal penalties and criminal referral

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**Appendix 5: Capital Improvement Plan**

The following pages include the ten-year capital improvement plan from FY2027 – FY2036.

Item	Fiscal Year										Totals
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>											
General Fund	3,929,500	13,619,500	3,292,500	11,948,000	3,035,000	5,190,000	2,183,000	21,561,500	2,046,000	10,659,000	77,464,000
Water and Sewer Fund	865,500	2,389,500	1,951,800	3,928,800	4,775,700	3,965,600	2,900,700	3,112,500	1,105,200	3,381,200	28,376,500
Storm Water Fund	300,000	270,000	770,000	770,000	810,000	200,000	-	-	-	-	3,120,000
<b>Total project expenditures</b>	<b>5,095,000</b>	<b>16,279,000</b>	<b>6,014,300</b>	<b>16,646,800</b>	<b>8,620,700</b>	<b>9,355,600</b>	<b>5,083,700</b>	<b>24,674,000</b>	<b>3,151,200</b>	<b>14,040,200</b>	<b>108,960,500</b>
<b>Financing Sources:</b>											
Capital Reserve Fund	2,259,000	2,352,000	1,918,500	2,007,000	3,115,000	2,585,000	1,924,500	1,222,500	2,247,000	2,575,000	22,205,500
Capital Reserve Fund - Capital Projects Fund	2,685,000	6,219,400	2,725,000	11,860,000	2,102,700	4,570,300	250,000	6,850,000	400,000	2,250,000	39,912,400
Capital Reserve Fund - Parks & Rec	151,000	990,000	294,000	211,000	240,000	-	143,500	314,000	89,000	139,000	2,571,500
Revenue Bond financing	-	237,600	1,076,800	2,568,800	3,163,000	2,200,300	2,165,700	2,287,500	415,200	2,076,200	16,191,100
Installment financing	-	-	-	-	-	-	600,000	14,000,000	-	7,000,000	21,600,000
<b>Total financing sources</b>	<b>5,095,000</b>	<b>16,279,000</b>	<b>6,014,300</b>	<b>16,646,800</b>	<b>8,620,700</b>	<b>9,355,600</b>	<b>5,083,700</b>	<b>24,674,000</b>	<b>3,151,200</b>	<b>14,040,200</b>	<b>108,960,500</b>

Appendix 5: Capital Improvement Plan (continued)

General Fund

Item	Fiscal Year										Totals
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>											
General Government	-	120,000	95,000	30,000	140,000	35,000	95,000	85,000	70,000	35,000	705,000
Engineering	-	58,500	-	-	135,000	-	-	142,500	10,000	160,000	506,000
Deputies	-	310,000	360,000	450,000	270,000	665,000	475,000	-	330,000	380,000	3,240,000
Fire	692,000	2,345,000	670,500	2,540,000	900,000	2,440,000	644,500	15,870,000	772,000	9,465,000	36,339,000
Streets and Transportation	2,781,500	8,726,500	850,000	6,600,000	350,000	800,000	350,000	5,150,000	350,000	350,000	26,308,000
Environmental Protection	95,000	292,000	23,000	72,000	500,000	-	475,000	-	425,000	-	1,882,000
Buildings and Grounds	210,000	-	-	45,000	-	-	-	-	-	130,000	385,000
Parks and Recreation	151,000	1,767,500	1,294,000	2,211,000	740,000	1,250,000	143,500	314,000	89,000	139,000	8,099,000
<b>Total project expenditures</b>	<b>3,929,500</b>	<b>13,619,500</b>	<b>3,292,500</b>	<b>11,948,000</b>	<b>3,035,000</b>	<b>5,190,000</b>	<b>2,183,000</b>	<b>21,561,500</b>	<b>2,046,000</b>	<b>10,659,000</b>	<b>77,464,000</b>
<b>Financing Sources:</b>											
Capital Reserve Fund	1,878,500	1,937,000	1,293,500	1,437,000	2,145,000	1,490,000	1,439,500	647,500	1,807,000	1,520,000	15,595,000
Capital Reserve Fund - Capital Projects Fund	1,900,000	4,212,500	1,705,000	10,300,000	650,000	3,700,000	-	6,600,000	150,000	2,000,000	31,217,500
Capital Reserve Fund - Parks & Rec	151,000	990,000	294,000	211,000	240,000	-	143,500	314,000	89,000	139,000	2,571,500
Grants	-	6,480,000	-	-	-	-	-	-	-	-	6,480,000
Installment financing	-	-	-	-	-	-	600,000	14,000,000	-	7,000,000	21,600,000
<b>Total financing sources</b>	<b>3,929,500</b>	<b>13,619,500</b>	<b>3,292,500</b>	<b>11,948,000</b>	<b>3,035,000</b>	<b>5,190,000</b>	<b>2,183,000</b>	<b>21,561,500</b>	<b>2,046,000</b>	<b>10,659,000</b>	<b>77,464,000</b>

Appendix 5: Capital Improvement Plan (continued)

General Government

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Equipment</b>												
	Backup & Disaster Recovery (50% WSF) <sup>[1]</sup>	-	45,000	-	-	45,000	-	-	50,000	-	-	140,000
	Server Replacement (50% WSF) <sup>[1]</sup>	-	-	30,000	-	-	35,000	-	-	40,000	-	105,000
	Subtotal	-	45,000	30,000	-	45,000	35,000	-	50,000	40,000	-	245,000
<b>Vehicles</b>												
xxxx	New Ford Explorer - Admin (50% WSF) <sup>[1]</sup>	-	30,000	-	-	-	-	-	35,000	-	-	65,000
1401	2018 Chevrolet Silverado 1500 - Code Enforcement	-	45,000	-	-	-	-	50,000	-	-	-	95,000
1015	2023 Ford F150 - Town Manager TH (50% WSF) <sup>[1]</sup>	-	-	40,000	-	-	-	45,000	-	-	-	85,000
1014	2019 Ford Transit Van - IT (50% WSF) <sup>[1]</sup>	-	-	25,000	-	-	-	-	-	30,000	-	55,000
1202 & 1404	2024 Ford Explorer - Communications & Planning	-	-	-	30,000	-	-	-	-	-	35,000	65,000
1405	2018 Ford Explorer - Economic Development [formally 1508]	-	-	-	-	60,000	-	-	-	-	-	60,000
1016	2024 Ford Explorer - Admin (50% WSF) <sup>[1]</sup>	-	-	-	-	35,000	-	-	-	-	-	35,000
	Subtotal	-	75,000	65,000	30,000	95,000	-	95,000	35,000	30,000	35,000	460,000
	<b>Total project expenditures</b>	-	<b>120,000</b>	<b>95,000</b>	<b>30,000</b>	<b>140,000</b>	<b>35,000</b>	<b>95,000</b>	<b>85,000</b>	<b>70,000</b>	<b>35,000</b>	<b>705,000</b>
<b>Financing Sources:</b>												
	Capital Reserve Fund	-	120,000	95,000	30,000	140,000	35,000	95,000	85,000	70,000	35,000	705,000
	Capital Reserve Fund - Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-
	Installment financing	-	-	-	-	-	-	-	-	-	-	-
	<b>Total financing sources</b>	-	<b>120,000</b>	<b>95,000</b>	<b>30,000</b>	<b>140,000</b>	<b>35,000</b>	<b>95,000</b>	<b>85,000</b>	<b>70,000</b>	<b>35,000</b>	<b>705,000</b>

<sup>[1]</sup> Each project identified as cost-shared 50% with another fund is shown in both respective funds at the 50% funding level. The total project cost to the Town is double the amount shown in either fund.

Appendix 5: Capital Improvement Plan (continued)

Engineering

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Equipment</b>												
1505 Plotter - Printer/Scanner (50% WSF) <sup>(1)</sup>		-	-	-	-	-	-	-	-	10,000	-	10,000
Subtotal		-	-	-	-	-	-	-	-	10,000	-	10,000
<b>Vehicles</b>												
xxxx New Ford F150 - Prop. Civil Engineer		-	58,500	-	-	-	-	-	62,500	-	-	121,000
1506 2024 Chevrolet 1500 Ext Cab - Construction Inspector		-	-	-	-	60,000	-	-	-	-	-	60,000
1507 2024 Ford F150 - Town Engineer		-	-	-	-	-	-	-	-	-	80,000	80,000
1509 2025 Chevrolet Silverado 1500 - Grading Inspector		-	-	-	-	-	-	-	-	-	80,000	80,000
1502 2017 Ford Explorer - PM/GIS/Admin		-	-	-	-	75,000	-	-	-	-	-	75,000
1501 2019 Ford F150 - Engineering Manager		-	-	-	-	-	-	-	80,000	-	-	80,000
Subtotal		-	58,500	-	-	135,000	-	-	142,500	-	160,000	496,000
<b>Total project expenditures</b>		-	<b>58,500</b>	-	-	<b>135,000</b>	-	-	<b>142,500</b>	<b>10,000</b>	<b>160,000</b>	<b>506,000</b>
<b>Financing Sources:</b>												
Capital Reserve Fund		-	58,500	-	-	135,000	-	-	142,500	10,000	160,000	506,000
Capital Reserve Fund - Capital Projects Fund		-	-	-	-	-	-	-	-	-	-	-
Installment financing		-	-	-	-	-	-	-	-	-	-	-
<b>Total financing sources</b>		-	<b>58,500</b>	-	-	<b>135,000</b>	-	-	<b>142,500</b>	<b>10,000</b>	<b>160,000</b>	<b>506,000</b>
<sup>(1)</sup> Each project identified as cost-shared 50% with another fund is shown in both respective funds at the 50% funding level. The total project cost to the Town is double the amount shown in either fund.												

Appendix 5: Capital Improvement Plan (continued)

Deputies

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Vehicles</b>												
8927	2024 BMW Motorcycle	-	40,000	-	-	-	-	-	-	45,000	-	85,000
8652	2021 Ford Explorer	-	90,000	-	-	-	-	-	-	95,000	-	185,000
8653	2021 Ford Explorer	-	90,000	-	-	-	-	-	-	95,000	-	185,000
8664	2021 Ford Explorer	-	90,000	-	-	-	-	-	-	95,000	-	185,000
8745	2022 Ford Interceptor	-	-	90,000	-	-	-	-	-	-	95,000	185,000
8746	2022 Ford Interceptor	-	-	90,000	-	-	-	-	-	-	95,000	185,000
8782	2022 Ford Interceptor	-	-	90,000	-	-	-	-	-	-	95,000	185,000
8783	2022 Ford Interceptor	-	-	90,000	-	-	-	-	-	-	95,000	185,000
8885	2023 Ford F150	-	-	-	90,000	-	-	-	-	-	-	90,000
8886	2023 Ford F150	-	-	-	90,000	-	-	-	-	-	-	90,000
8887	2023 Ford F150	-	-	-	90,000	-	-	-	-	-	-	90,000
8816	2023 Ford Explorer	-	-	-	90,000	-	-	-	-	-	-	90,000
8817	2023 Ford Explorer	-	-	-	90,000	-	-	-	-	-	-	90,000
8832	2023 Ford Explorer	-	-	-	-	90,000	-	-	-	-	-	90,000
8987	2024 Ford F150	-	-	-	-	90,000	-	-	-	-	-	90,000
8988	2024 Ford F150	-	-	-	-	90,000	-	-	-	-	-	90,000
4002	2024 Ford Explorer	-	-	-	-	-	95,000	-	-	-	-	95,000
4003	2025 Ford Explorer	-	-	-	-	-	95,000	-	-	-	-	95,000
4004	2025 Ford Explorer	-	-	-	-	-	95,000	-	-	-	-	95,000
4005	2025 Ford Explorer	-	-	-	-	-	95,000	-	-	-	-	95,000
4007	2028 Ford Explorer	-	-	-	-	-	95,000	-	-	-	-	95,000
4008	2025 Ford Explorer	-	-	-	-	-	95,000	-	-	-	-	95,000
4015	2025 Ford Explorer	-	-	-	-	-	95,000	-	-	-	-	95,000
4042	2025 Ford Explorer	-	-	-	-	-	-	95,000	-	-	-	95,000
9231	2020 Ford Interceptor - Ordered FY26	-	-	-	-	-	-	-	95,000	-	-	95,000
9232	2020 Ford Explorer - Ordered FY26	-	-	-	-	-	-	-	95,000	-	-	95,000
9236	2020 Ford Explorer - Ordered FY26	-	-	-	-	-	-	-	95,000	-	-	95,000
9237	2020 Ford Explorer - Ordered FY26	-	-	-	-	-	-	-	95,000	-	-	95,000
9215	2019 Ford Explorer - Spare	-	-	-	-	-	-	-	-	-	-	-
9216	2019 Ford Explorer - Spare	-	-	-	-	-	-	-	-	-	-	-
8665	2021 Ford Explorer - Spare	-	-	-	-	-	-	-	-	-	-	-
8790	2022 Ford Interceptor - Spare	-	-	-	-	-	-	-	-	-	-	-
9248	2015 Chevrolet Silverado 3500 [transferred from 4100]	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	-	310,000	360,000	450,000	270,000	665,000	475,000	-	330,000	380,000	3,240,000
	<b>Total project expenditures</b>	-	<b>310,000</b>	<b>360,000</b>	<b>450,000</b>	<b>270,000</b>	<b>665,000</b>	<b>475,000</b>	-	<b>330,000</b>	<b>380,000</b>	<b>3,240,000</b>
<b>Financing Sources:</b>												
	Capital Reserve Fund	-	310,000	360,000	450,000	270,000	665,000	475,000	-	330,000	380,000	3,240,000
	Capital Reserve Fund - Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-
	Installment financing	-	-	-	-	-	-	-	-	-	-	-
	<b>Total financing sources</b>	-	<b>310,000</b>	<b>360,000</b>	<b>450,000</b>	<b>270,000</b>	<b>665,000</b>	<b>475,000</b>	-	<b>330,000</b>	<b>380,000</b>	<b>3,240,000</b>

Appendix 5: Capital Improvement Plan (continued)

Fire

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Buildings &amp; Grounds</b>												
Fire Station #1 Apparatus Pad	2027-2100-001	30,000	-	-	-	-	-	-	-	-	-	30,000
Fire Station 1 Generator 1987 (25 to 30 years)		-	55,000	-	-	-	-	-	-	-	-	55,000
Fire Administration - 3 HVAC Units		-	-	-	75,000	-	-	-	-	-	-	75,000
Fire Station 3 - 4 HVAC Units		-	-	-	-	100,000	-	-	-	-	-	100,000
Fire Station 2 - 5 HVAC Units		-	-	-	-	-	125,000	-	-	-	-	125,000
Fire Station 1 HVAC Unit #1 (10 to 15 years)		-	-	-	-	-	25,000	-	-	-	-	25,000
Fire Station 1 HVAC Unit #2 (10 to 15 years)		-	-	-	-	-	-	-	-	-	30,000	30,000
Fire Administration Generator 2015 (25 to 30 years)		-	-	-	-	-	-	-	-	-	-	-
Fire Station 3 Generator 2016 (25 to 30 years)		-	-	-	-	-	-	-	-	-	-	-
Fire Station 2 Generator 2018 (25 to 30 years)		-	-	-	-	-	-	-	-	-	-	-
Subtotal		30,000	55,000	-	75,000	100,000	150,000	-	-	-	30,000	440,000
<b>Vehicles</b>												
FD901 2003 Ford F450 Utility - SRT (Rep FD901R)		-	135,000	-	-	-	-	-	-	-	-	135,000
FD702 2013 Chevrolet Silverado - SRT (Rep FD702R)		-	125,000	-	-	-	-	-	-	-	-	125,000
FD602 2015 Chevrolet Silverado - Planning Chief		-	-	-	135,000	-	-	-	-	-	145,000	280,000
FD703 2024 Chevrolet Tahoe - Fire Marshall TH		-	-	-	135,000	-	-	-	-	-	145,000	280,000
FD802 2016 Chevrolet Silverado - Staff Reserve		-	-	-	-	135,000	-	-	-	-	-	135,000
FD706 2016 Chevrolet Silverado - Battalion Reserve		-	-	-	-	135,000	-	-	-	-	-	135,000
FD707 2017 Chevrolet Tahoe - Fire Inspector		-	-	-	-	-	140,000	-	-	-	-	140,000
FD603 2022 Chevrolet 2500 - Logistics TH		-	-	-	-	-	-	-	-	145,000	-	145,000
FD710 2022 Chevrolet 2500 - Admin Chief TH		-	-	-	-	-	-	-	-	145,000	-	145,000
FD601 2022 Chevrolet 2500 - Training Chief TH		-	-	-	-	-	-	-	-	145,000	-	145,000
FD709 2022 Chevrolet 2500 - Battalion Chief		-	-	-	-	-	-	-	-	145,000	-	145,000
FD701 2021 Chevrolet Suburban LS - Operations Chief TH		-	-	-	-	-	-	-	-	-	145,000	145,000
FD711 2025 Ford Explorer - Fire Chief TH		-	-	-	-	-	-	-	-	-	-	-
FD704 1997 Ford F350 - Staff Reserve		-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	260,000	-	270,000	270,000	140,000	-	-	580,000	435,000	1,955,000

Appendix 5: Capital Improvement Plan (continued)

Fire (continued)

Item	Project Number	Fiscal Year										Totals	
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036		
<b>Project and acquisition expenditures by function:</b>													
<b>Equipment</b>													
21038	Replace Self-Contained Breathing Apparatus	2027-2100-002	450,000	-	-	-	-	-	-	-	-	-	450,000
21046	Gas Monitor Replacement	2027-2100-003	28,000	-	-	-	-	-	-	-	-	-	28,000
FD552	Utility Vehicle [Rep FD522R]	2027-2100-004	35,000	-	-	-	-	-	-	-	-	-	35,000
21047	Replace all Battery Extrication Equipment - 1st Generation Tools	2027-2100-005	100,000	-	-	-	-	-	-	-	-	-	100,000
FD578	New SRT Trailer	2027-2100-006	49,000	-	-	-	-	-	-	-	-	-	49,000
xxxxx	Thermal Imaging Camera Replacement		-	80,000	-	-	-	-	-	-	-	-	80,000
21028	Portable Radios (5 years)		-	110,000	120,000	130,000	140,000	150,000	-	-	-	-	650,000
FD792	2010 Exmark Lawn Mower Station 3		-	15,000	-	-	-	-	-	-	-	-	15,000
xxxxx	Replace SRT Rafts (2)		-	10,000	-	-	-	-	11,000	-	-	-	21,000
xxxxx	Replace Struts Rescue		-	-	35,000	-	-	-	-	-	-	-	35,000
xxxxx	Ice Machine - Station #3		-	-	8,000	-	-	-	-	-	-	-	8,000
xxxxx	SCBA Cascade System (Station 1)		-	-	200,000	-	-	-	-	-	-	-	200,000
FD573	2004 Wells Cargo Trailer - Decon		-	-	30,000	-	-	-	-	-	-	-	30,000
xxxxx	Ice Machine - Station #1		-	-	7,500	-	-	-	-	-	-	-	7,500
xxxxx	Replace SRT Boats (2)		-	-	65,000	-	-	-	-	70,000	-	-	135,000
FD551	2005 Yamaha Bruin 350 ATV		-	-	-	15,000	-	-	-	-	-	-	15,000
xxxxx	Replace all Battery Extrication Equipment - 2nd Generation Tools		-	-	-	-	150,000	-	-	-	-	-	150,000
FD553	2021 Polaris Ranger 500 UTV		-	-	-	-	30,000	-	-	-	-	-	30,000
xxxxx	Replace AEDs		-	-	-	-	60,000	-	-	-	-	-	60,000
xxxxx	Ice Machine - Station #2		-	-	-	-	-	8,500	-	-	-	-	8,500
xxxxx	Turnout Gear Washer Extractor - Station #3		-	-	-	-	-	-	25,000	-	-	-	25,000
xxxxx	Turnout Gear Washer Extractor - Station #2		-	-	-	-	-	-	-	25,000	-	-	25,000
FD791	Lawn Mower Station #1		-	-	-	-	-	-	-	-	17,000	-	17,000
20147	Replace Air Lifting Bags		-	-	-	-	-	-	-	-	-	-	-
FD577	2026 Trailer - Special Operations SRT		-	-	-	-	-	-	-	-	-	-	-
	Subtotal		662,000	215,000	465,500	145,000	380,000	150,000	44,500	70,000	42,000	-	2,174,000
	<b>Total project expenditures</b>		<b>692,000</b>	<b>530,000</b>	<b>465,500</b>	<b>490,000</b>	<b>750,000</b>	<b>440,000</b>	<b>44,500</b>	<b>70,000</b>	<b>622,000</b>	<b>465,000</b>	<b>4,569,000</b>
<b>Financing Sources:</b>													
	Capital Reserve Fund		692,000	530,000	465,500	490,000	750,000	440,000	44,500	70,000	622,000	465,000	4,569,000
	Installment financing		-	-	-	-	-	-	-	-	-	-	-
	Grant		-	-	-	-	-	-	-	-	-	-	-
	<b>Total financing sources</b>		<b>692,000</b>	<b>530,000</b>	<b>465,500</b>	<b>490,000</b>	<b>750,000</b>	<b>440,000</b>	<b>44,500</b>	<b>70,000</b>	<b>622,000</b>	<b>465,000</b>	<b>4,569,000</b>

Appendix 5: Capital Improvement Plan (continued)

Fire Capital Projects Fund

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Buildings &amp; Grounds</b>												
Fire Training Grounds & Garage		-	515,000	205,000	400,000	150,000	500,000	-	-	-	-	1,770,000
Fire Station #1 & Admin Complex		-	-	-	-	-	-	600,000	14,000,000	-	-	14,600,000
Logistics Building Remodel (Old Station 1)		-	-	-	-	-	-	-	-	150,000	-	150,000
New Fire Station 4		-	-	-	-	-	-	-	-	-	7,000,000	7,000,000
Subtotal		-	515,000	205,000	400,000	150,000	500,000	600,000	14,000,000	150,000	7,000,000	23,520,000
<b>Fire Apparatus</b>												
FD103 Pumper - Station 3 - 2017 Spartan Engine 2000 - Front Line [Rep FD103R]		-	1,300,000	-	-	-	-	-	-	-	-	1,300,000
FD301 Rescue - Station 2 - 2008 Spartan - Front Line		-	-	-	1,650,000	-	-	-	-	-	-	1,650,000
FD102 Pumper - Station 2 - 2020 Spartan Engine 2000 - Front Line		-	-	-	-	-	1,500,000	-	-	-	-	1,500,000
FD201 Ladder - Station 2 - 2005 Spartan 2000 105' - Reserve		-	-	-	-	-	-	-	1,800,000	-	-	1,800,000
FDxxx Ladder - Station 4 - New		-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
FD202 Ladder - Station 1 - 2022 Spartan 107' - Front Line		-	-	-	-	-	-	-	-	-	-	-
FD401 Brush Truck - Station 3 - Chevrolet 3500 - Front Line		-	-	-	-	-	-	-	-	-	-	-
FD101 Pumper - Station 1 - 2026		-	-	-	-	-	-	-	-	-	-	-
FD106 Pumper - Station 2 - 2013 Spartan Engine 2000 - Reserve		-	-	-	-	-	-	-	-	-	-	-
FD103R Pumper - Station 3 - 2017 Spartan Engine 2000 - Reserve		-	-	-	-	-	-	-	-	-	-	-
FD101R Pumper - Station 1 - 2005 Engine 2000 - Reserve		-	-	-	-	-	-	-	-	-	-	-
FD104 Pumper - Out of Service - 1988 Ford Engine		-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	1,300,000	-	1,650,000	-	1,500,000	-	1,800,000	-	2,000,000	8,250,000
<b>Total project expenditures</b>		-	<b>1,815,000</b>	<b>205,000</b>	<b>2,050,000</b>	<b>150,000</b>	<b>2,000,000</b>	<b>600,000</b>	<b>15,800,000</b>	<b>150,000</b>	<b>9,000,000</b>	<b>31,770,000</b>
<b>Financing Sources:</b>												
Capital Reserve Fund		-	1,815,000	205,000	2,050,000	150,000	2,000,000	-	1,800,000	150,000	2,000,000	10,170,000
Installment financing		-	-	-	-	-	-	600,000	14,000,000	-	7,000,000	21,600,000
Grant		-	-	-	-	-	-	-	-	-	-	-
<b>Total financing sources</b>		-	<b>1,815,000</b>	<b>205,000</b>	<b>2,050,000</b>	<b>150,000</b>	<b>2,000,000</b>	<b>600,000</b>	<b>15,800,000</b>	<b>150,000</b>	<b>9,000,000</b>	<b>31,770,000</b>

Appendix 5: Capital Improvement Plan (continued)

Streets

Item	Project Number	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Totals
<b>Project and acquisition expenditures by function:</b>												
<b>Transportation Improvements</b>												
Annual ADA Sidewalk Program	2027-3001-001	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Annual Greenway Program	2027-3001-002	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000
Wayfinding Phase II	2027-3001-003	131,500	131,500	-	-	-	-	-	-	-	-	263,000
Stallings Rd Roundabout Art Work & Landscaping	2027-3001-004	150,000	-	-	-	-	-	-	-	-	-	150,000
Epcon Traffic Improvements	2026-3001-003	150,000	-	-	-	-	-	-	-	-	-	150,000
Turn Lane Improvements at Calloway	2026-3001-004	100,000	-	-	-	-	-	-	-	-	-	100,000
Veterans & School Circle Turn Lanes - Harrisburg Park Mitigation		-	145,000	-	-	-	-	-	-	-	-	145,000
Subtotal		881,500	626,500	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	4,308,000
<b>Capital Projects Fund</b>												
Highway 49 & Roberta Road Mitigation	2027-3001-005	1,200,000	8,100,000	-	-	-	-	-	-	-	-	9,300,000
Raging Ridge Rd Sidewalks	2027-3001-006	300,000	-	-	-	-	-	-	-	-	-	300,000
Pedestrian Connectivity Improvements	2027-3001-007	400,000	-	-	-	-	-	-	-	-	-	400,000
Highway 49 Improvements - Phase IV - Patricia to Roberta		-	-	500,000	6,250,000	-	-	-	-	-	-	6,750,000
Highway 49 Improvements - Phase V - Caldwell to Cedar		-	-	-	-	-	450,000	-	4,800,000	-	-	5,250,000
Subtotal		1,900,000	8,100,000	500,000	6,250,000	-	450,000	-	4,800,000	-	-	22,000,000
<b>Total project expenditures</b>		<b>2,781,500</b>	<b>8,726,500</b>	<b>850,000</b>	<b>6,600,000</b>	<b>350,000</b>	<b>800,000</b>	<b>350,000</b>	<b>5,150,000</b>	<b>350,000</b>	<b>350,000</b>	<b>26,308,000</b>
<b>Financing Sources:</b>												
Capital Reserve Fund		881,500	626,500	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	4,308,000
Capital Reserve Fund - Capital Projects Fund		1,900,000	1,620,000	500,000	6,250,000	-	450,000	-	4,800,000	-	-	15,520,000
Grants		-	6,480,000	-	-	-	-	-	-	-	-	6,480,000
Installment financing		-	-	-	-	-	-	-	-	-	-	-
<b>Total financing sources</b>		<b>2,781,500</b>	<b>8,726,500</b>	<b>850,000</b>	<b>6,600,000</b>	<b>350,000</b>	<b>800,000</b>	<b>350,000</b>	<b>5,150,000</b>	<b>350,000</b>	<b>350,000</b>	<b>26,308,000</b>

Appendix 5: Capital Improvement Plan (continued)

Environmental Protection (Public Works)

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Equipment</b>												
4108	2007 Toro 72" Diesel Zero-Turn Mower	-	22,000	-	-	-	-	-	-	-	-	22,000
4111	2019 Exmark 60" Zero-Turn Mower	-	-	23,000	-	-	-	-	-	-	-	23,000
4117	2021 Hustler 60" Zero-Turn Mower	-	-	-	-	25,000	-	-	-	-	-	25,000
4114	2021 Kubota Tractor (50% WSF) <sup>[1]</sup>	-	-	-	-	-	-	70,000	-	-	-	70,000
	Subtotal	-	22,000	23,000	-	25,000	-	70,000	-	-	-	140,000
<b>Vehicles - Leaf Truck</b>												
4115	2020 Freightliner M21 Leaf Truck	-	-	-	-	400,000	-	-	-	-	-	400,000
4123	2023 Freightliner Leaf Truck	-	-	-	-	-	-	-	-	425,000	-	425,000
	Subtotal	-	-	-	-	400,000	-	-	-	425,000	-	825,000
<b>Vehicles - Limb and Brush Truck</b>												
xxxx	2018 Freightliner M2 Brush Truck [Rep 4110]	-	270,000	-	-	-	-	-	-	-	-	270,000
4113	2021 International Brush Hawk Boom Truck	-	-	-	-	-	-	285,000	-	-	-	285,000
4110	2018 Freightliner M2 Brush Truck	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	-	270,000	-	-	-	-	285,000	-	-	-	555,000
<b>Vehicles - Other</b>												
4126	Ford F550 Bucket Truck (50% WSF) [rep 4104] <sup>[1]</sup>	2027-4100-001	95,000	-	-	-	-	-	-	-	-	95,000
4103	2021 Chevrolet Silverado	-	-	-	72,000	-	-	-	-	-	-	72,000
4112	2025 Ford F250	-	-	-	-	75,000	-	-	-	-	-	75,000
4122	2024 Ford F-550 Dump Truck	-	-	-	-	-	-	120,000	-	-	-	120,000
	Subtotal	-	95,000	-	72,000	75,000	-	120,000	-	-	-	362,000
	<b>Total project expenditures</b>		<b>95,000</b>	<b>292,000</b>	<b>23,000</b>	<b>72,000</b>	<b>500,000</b>	<b>-</b>	<b>475,000</b>	<b>-</b>	<b>425,000</b>	<b>1,882,000</b>
<b>Financing Sources:</b>												
	Capital Reserve Fund		95,000	292,000	23,000	72,000	500,000	-	475,000	-	425,000	1,882,000
	Capital Reserve Fund - Capital Projects Fund		-	-	-	-	-	-	-	-	-	-
	Installment Financing		-	-	-	-	-	-	-	-	-	-
	<b>Total financing sources</b>		<b>95,000</b>	<b>292,000</b>	<b>23,000</b>	<b>72,000</b>	<b>500,000</b>	<b>-</b>	<b>475,000</b>	<b>-</b>	<b>425,000</b>	<b>1,882,000</b>
<sup>[1]</sup> Each project identified as cost-shared 50% with another fund is shown in both respective funds at the 50% funding level. The total project cost to the Town is double the amount shown in either fund.												

Appendix 5: Capital Improvement Plan (continued)

Buildings & Grounds

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Buildings &amp; Grounds</b>												
Door Access & Camera Upgrades <sup>[1]</sup>	2027-4200-001	100,000	-	-	-	-	-	-	-	-	-	100,000
Subtotal		100,000	-	-	-	-	-	-	-	-	-	100,000
<b>Vehicles</b>												
4201 Crew Truck Replacement	2027-4200-002	55,000	-	-	-	-	-	-	-	-	65,000	120,000
4202 Crew Truck Replacement	2027-4200-002	55,000	-	-	-	-	-	-	-	-	65,000	120,000
4124 2021 Chevrolet Silverado 1500 - Custodial Worker		-	-	-	45,000	-	-	-	-	-	-	45,000
Subtotal		110,000	-	-	45,000	-	-	-	-	-	130,000	285,000
<b>Total project expenditures</b>		<b>210,000</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>385,000</b>
<b>Financing Sources:</b>												
Capital Reserve Fund		210,000	-	-	45,000	-	-	-	-	-	130,000	385,000
Capital Reserve Fund - Capital Projects Fund		-	-	-	-	-	-	-	-	-	-	-
Installment financing		-	-	-	-	-	-	-	-	-	-	-
<b>Total financing sources</b>		<b>210,000</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>385,000</b>

<sup>[1]</sup> Each project identified as cost-shared 50% with another fund is shown in both respective funds at the 50% funding level. The total project cost to the Town is double the amount shown in either fund.

Appendix 5: Capital Improvement Plan (continued)

Parks & Recreation

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Park &amp; Facility Improvements</b>												
Shelter 2 Shade Trees - Harrisburg Park	2027-5000-001	32,000	-	-	-	-	-	-	-	-	-	32,000
Monument Sign - Harris Depot	2027-5000-002	40,000	-	-	-	-	-	-	-	-	-	40,000
Infield Renovations - Stallings Park	2027-5000-003	65,000	-	-	-	-	-	-	-	-	-	65,000
Tennis Court Resurfacing - Stallings Park		-	75,000	-	-	-	-	-	-	-	-	75,000
Automatic Gate - Harrisburg Park		-	35,000	-	-	-	-	-	-	-	-	35,000
Cricket Cage - Stallings Park		-	64,000	-	-	-	-	-	-	-	-	64,000
Irrigation - Harrisburg Park		-	125,000	-	-	-	-	-	-	-	-	125,000
Tennis Court Lights LED Conversion - Stallings Park		-	30,000	-	-	-	-	-	-	-	-	30,000
Fence Replacement - Pharr Mill Park		-	20,000	-	-	-	-	-	-	-	-	20,000
Parking Lot Resurfacing - Pharr Mill Park		-	-	125,000	-	-	-	-	-	-	-	125,000
New Playground - Harrisburg Park		-	-	-	-	200,000	-	-	-	-	-	200,000
Subtotal		137,000	349,000	125,000	-	200,000	-	-	-	-	-	811,000
<b>Heavy Equipment - Mowers</b>												
xxx Wright Zero Turn Mower with Bagger 61" [Rep 5023]		-	20,000	-	-	-	-	-	-	-	-	20,000
xxx Grounds Master 4500 Deck Mower		-	97,500	-	-	-	-	105,000	-	-	-	202,500
5028 2018 Zero Turn Mower 60"		-	17,500	-	-	-	-	18,500	-	-	-	36,000
5029 2020 Zero Turn Mower 60"		-	19,000	-	-	-	-	20,000	-	-	-	39,000
5051 2010 Skid Steer Caterpillar 277C w/Bucket		-	95,000	-	-	-	-	-	-	-	-	95,000
5047 2023 Wright Zero Turn Mower 60"		-	10,000	-	-	-	-	-	-	-	-	10,000
5040 2022 Wright Zero Turn Mower		-	-	20,000	-	-	-	-	22,000	-	-	42,000
5052 2023 Ex-Mark Walk Behind Mower		-	-	13,000	-	-	-	-	15,000	-	-	28,000
Subtotal		-	259,000	33,000	-	-	-	143,500	37,000	-	-	472,500

Appendix 5: Capital Improvement Plan (continued)

Parks & Recreation (continued)

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Heavy Equipment - Other</b>												
5059 Utility Vehicle - Service Bed	2027-5000-004	14,000	-	-	-	-	-	-	-	-	-	14,000
5013 2005 John Deere Tractor		-	75,000	-	-	-	-	-	-	-	-	75,000
xxxx Boom Lift		-	60,000	-	-	-	-	-	-	-	-	60,000
5031 2020 Clubcar Golf Cart		-	15,000	-	-	-	-	-	20,000	-	-	35,000
5058 Bullseye Quick Groomer Attachment		-	12,000	-	-	-	-	-	-	-	-	12,000
5036 2016 John Deere Infield Groomer		-	48,000	-	-	-	-	-	-	-	-	48,000
5057 Verticutter with Roller		-	-	16,000	-	-	-	-	-	-	-	16,000
5048 Billy Goat Ride-On Blower		-	-	20,000	-	-	-	-	-	-	-	20,000
5053 Aera-vator Tractor Implement		-	-	14,000	-	-	-	-	-	-	-	14,000
5054 Fertilizer Spreader for Tractor		-	-	6,000	-	-	-	-	-	-	-	6,000
5055 Pull Behind Sprayer		-	-	-	55,000	-	-	-	-	-	-	55,000
5056 Pro Pass 200 Wireless Top Dresser		-	-	-	26,000	-	-	-	-	-	-	26,000
5042 RTV 900		-	-	-	-	20,000	-	-	-	-	-	20,000
5050 RTV 900		-	-	-	-	20,000	-	-	-	-	-	20,000
5032 2020 Clubcar Golf Cart		-	-	-	-	-	-	-	20,000	-	-	20,000
5019 2021 John Deere Infield Groomer		-	-	-	-	-	-	-	50,000	-	-	50,000
5041 2024 John Deere Tractor		-	-	-	-	-	-	-	-	-	-	-
5004 2002 John Deere Backhoe		-	-	-	-	-	-	-	-	-	-	-
5021 2015 John Deere Gator		-	-	-	-	-	-	-	-	-	-	-
Subtotal		14,000	210,000	56,000	81,000	40,000	-	-	90,000	-	-	491,000
<b>Vehicles</b>												
xxxx Ford-250 - FM Specialist [Rep 5003]		-	42,000	-	-	-	-	-	44,000	-	-	86,000
xxxx Ford F150 - Rec Coordinator [Rep 5008]		-	38,000	-	-	-	-	-	44,000	-	-	82,000
xxxx Chevrolet 3500 Dump Truck [Rep 5009]		-	52,000	-	-	-	-	-	55,000	-	-	107,000
xxxx Chevrolet Silverado 1500 - FM Specialist [Rep 5006]		-	40,000	-	-	-	-	-	44,000	-	-	84,000
5005 2016 Ford Explorer - Admin		-	-	40,000	-	-	-	-	-	44,000	-	84,000
5010 2021 Chevrolet Silverado 1500 - FM Supervisor		-	-	40,000	-	-	-	-	-	45,000	-	85,000
5012 2021 Chevrolet Silverado 1500 - Superintendent		-	-	-	42,000	-	-	-	-	-	45,000	87,000
5049 Ford F-250 - FM Specialist		-	-	-	44,000	-	-	-	-	-	47,000	91,000
5043 Ford F-250 - FM Specialist		-	-	-	44,000	-	-	-	-	-	47,000	91,000
5003 2015 Ford-250 - FM Specialist		-	-	-	-	-	-	-	-	-	-	-
5008 2018 Ford F150 - Rec Coordinator		-	-	-	-	-	-	-	-	-	-	-
5009 2019 Chevrolet 3500 Dump Truck		-	-	-	-	-	-	-	-	-	-	-
5006 2016 Chevrolet Silverado 1500 - FM Specialist		-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	172,000	80,000	130,000	-	-	-	187,000	89,000	139,000	797,000
<b>Total project expenditures</b>		<b>151,000</b>	<b>990,000</b>	<b>294,000</b>	<b>211,000</b>	<b>240,000</b>	<b>-</b>	<b>143,500</b>	<b>314,000</b>	<b>89,000</b>	<b>139,000</b>	<b>2,571,500</b>
<b>Financing Sources:</b>												
Capital Reserve Fund		151,000	990,000	294,000	211,000	240,000	-	143,500	314,000	89,000	139,000	2,571,500
Installment financing		-	-	-	-	-	-	-	-	-	-	-
<b>Total financing sources</b>		<b>151,000</b>	<b>990,000</b>	<b>294,000</b>	<b>211,000</b>	<b>240,000</b>	<b>-</b>	<b>143,500</b>	<b>314,000</b>	<b>89,000</b>	<b>139,000</b>	<b>2,571,500</b>

Appendix 5: Capital Improvement Plan (continued)

Parks & Recreation Capital Projects Funds

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Park &amp; Facility Improvements</b>												
Announcer Booth/Storage Room - Harrisburg Park		-	200,000	-	-	-	-	-	-	-	-	200,000
Holcomb Woods Park Lights		-	577,500	-	-	-	-	-	-	-	-	577,500
Boardwalk and Pier - Pharr Mill Park		-	-	1,000,000	-	-	-	-	-	-	-	1,000,000
Maintenance Building		-	-	-	2,000,000	-	-	-	-	-	-	2,000,000
Pharr Mill Park Enhancement		-	-	-	-	500,000	-	-	-	-	-	500,000
Library Building Renovations		-	-	-	-	-	1,250,000	-	-	-	-	1,250,000
<b>Total project expenditures</b>		-	<b>777,500</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>500,000</b>	<b>1,250,000</b>	-	-	-	-	<b>5,527,500</b>
<b>Financing Sources:</b>												
Capital Reserve Fund		-	777,500	1,000,000	2,000,000	500,000	1,250,000	-	-	-	-	5,527,500
Installment financing		-	-	-	-	-	-	-	-	-	-	-
<b>Total financing sources</b>		-	<b>777,500</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>500,000</b>	<b>1,250,000</b>	-	-	-	-	<b>5,527,500</b>

Appendix 5: Capital Improvement Plan (continued)

Water and Sewer

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Water Projects</b>												
FY27/28 WL Upgrades (CPF) - Grantham Holcomb Waterline Connection	2027-6000-001	385,000	1,486,900	-	-	-	-	-	-	-	-	1,871,900
FY28/30 WL Upgrades (CPF) - Harrisburg Estates		-	237,600	243,900	1,188,100	-	-	-	-	-	-	1,669,600
FY29/30 WL Upgrades (CPF) - Tie in on Founders Way and Leatherwood Lane		-	-	296,800	826,900	-	-	-	-	-	-	1,123,700
FY30/32 WL Upgrades (CPF) - Hillcrest, Willow, Tall Tree, Leatherwood		-	-	-	353,800	346,100	1,768,900	-	-	-	-	2,468,800
FY31/33 WL Upgrades (CPF) - Farmington Ridge Area Capacity Improvement		-	-	-	-	336,500	187,700	1,682,500	-	-	-	2,206,700
FY32/34 WL Upgrades (CPF) - Robinson Ave, School, Martha Melvin, Alexander Hills		-	-	-	-	-	243,700	250,200	1,218,600	-	-	1,712,500
FY33/34 WL Upgrades (CPF) - Pharr Mill Road Main Upgrade		-	-	-	-	-	-	233,000	747,800	-	-	980,800
FY34/36 WL Upgrades (CPF) - Oakley, Harris Depot, Henderson, Gamble		-	-	-	-	-	-	-	321,100	415,200	2,076,200	2,812,500
Subtotal		385,000	1,724,500	540,700	2,368,800	682,600	2,200,300	2,165,700	2,287,500	415,200	2,076,200	14,846,500
<b>Water Expansion Projects</b>												
Hickory Ridge Road 12 inch WL Phase 2 of 3 (4,000 LF) (CPF)		-	-	-	540,000	-	-	-	-	-	-	540,000
Hickory Ridge Road 12 inch WL Phase 3 of 3 (4,000 LF) (CPF)		-	-	-	-	516,000	-	-	-	-	-	516,000
Subtotal		-	-	-	540,000	516,000	-	-	-	-	-	1,056,000
<b>Sewer Projects</b>												
Annual Sanitary Sewer Rehabilitation (Collection System Improvements Projects) (CPF)	2027-6000-002	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000
Morehead West Sewer Phase II (CPF)		-	-	536,100	200,000	2,480,400	-	-	-	-	-	3,216,500
Kensington Pump Station Decommissioning (1,500 LF of 8-inch gravity line) (CPF)		-	-	-	-	186,700	620,300	-	-	-	-	807,000
Subtotal		250,000	250,000	786,100	450,000	2,917,100	870,300	250,000	250,000	250,000	250,000	6,523,500
<b>Equipment - Generators</b>												
xxxx Kensington Generator 1/2005 Olympian D50P3 Diesel (if Sewer CPF is not performed)		-	65,000	-	-	-	-	-	-	-	-	65,000
xxxx Town Center Generator 8/2007 Olympian G30F3 NG		-	-	60,000	-	-	-	-	-	-	-	60,000
xxxx 2000 Kohler 135 Generator (Tagalong) [Rep 4104]		-	-	100,000	-	-	-	-	-	-	-	100,000
xxxx Well #3 Generator 3/2009 Cummins GGLB 150 NG		-	-	-	90,000	-	-	-	-	-	-	90,000
xxxx Stalling Glenn Generator Olympian G30F3 NG		-	-	-	-	70,000	-	-	-	-	-	70,000
xxxx Well #1&#2 Generator 3/2012 Generac SG175 NG		-	-	-	-	-	120,000	-	-	-	-	120,000
6088 Abbington Generator 5/2006 Olympian G100F3 NG		-	-	-	-	-	-	-	-	85,000	-	85,000
6081 Heatherstone Well Generator 7/2006 Olympian G80F3 NG		-	-	-	-	-	-	-	-	-	90,000	90,000
Subtotal		-	65,000	160,000	90,000	70,000	120,000	-	-	85,000	90,000	680,000

Appendix 5: Capital Improvement Plan (continued)

Water and Sewer (continued)

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
Project and acquisition expenditures by function:												
Equipment - Other												
6102 Mobile Lift Columns	2027-6000-003	35,500	-	-	-	-	-	-	-	-	-	35,500
6001 2004 Series 2 Sewer Jet Rodder Machine		-	100,000	-	-	-	-	-	-	-	-	100,000
6012 2013 Volvo DD15 Compactor Double Drum		-	-	40,000	-	-	-	-	-	-	-	40,000
6079 2023 308 CAT Excavator		-	-	175,000	-	-	-	-	-	-	-	175,000
6095 2025 Kamstrup Meter Collector Antenna		-	-	35,000	-	-	-	-	-	-	-	35,000
6017 2012 Doosan Forklift Model G25P5		-	-	-	65,000	-	-	-	-	-	-	65,000
6080 2280 Mahle Articpro R1234YF AC Machine		-	-	-	10,000	-	-	-	-	-	-	10,000
6045 2021 Bravo Aires Pathfinder Camera & Trailer		-	-	-	140,000	-	-	-	-	-	-	140,000
6016 2016 Hudson Trailer 20' HTD18C 12 Ton		-	-	-	-	35,000	-	-	-	-	-	35,000
6028 2019 DYNA-VAC RH-750 Easement Machine		-	-	-	-	80,000	-	-	-	-	-	80,000
6039 2017 Caterpillar 914M Compact Wheel Loader		-	-	-	-	150,000	-	-	-	-	-	150,000
6035 2021 Caterpillar Compactor		-	-	-	-	-	80,000	-	-	-	-	80,000
6078 2021 305 CAT Mini Excavator		-	-	-	-	-	130,000	-	-	-	-	130,000
6047 2021 Ditch Witch Vacuum & Trailer		-	-	-	-	-	90,000	-	-	-	-	90,000
6034 2021 Kubota RTV-900 4x4		-	-	-	-	-	-	40,000	-	-	-	40,000
6027 2019 Caterpillar 305.E2 Excavator		-	-	-	-	-	-	90,000	-	-	-	90,000
6050 2021 Kaufman 22' Trailer		-	-	-	-	-	-	-	15,000	-	-	15,000
6029 2019 Skid Steer Caterpillar 289D2		-	-	-	-	-	-	-	80,000	-	-	80,000
6014 2015 Look Vision Trailer - Safety Trailer		-	-	-	-	-	-	-	25,000	-	-	25,000
6025 2018 Hudson Trailer 20' HTD18C 12 Ton		-	-	-	-	-	-	-	-	45,000	-	45,000
6090 2024 Caterpillar Air Compressor		-	-	-	-	-	-	-	-	50,000	-	50,000
6089 2024 Caterpillar Trench Roller		-	-	-	-	-	-	-	-	-	65,000	65,000
6091 2025 Jetter/Sewer Vac Truck		-	-	-	-	-	-	-	-	-	650,000	650,000
6094 2025 Kubota RTV-900		-	-	-	-	-	-	-	-	-	-	-
Subtotal		35,500	100,000	250,000	215,000	265,000	300,000	130,000	120,000	95,000	715,000	2,225,500

Appendix 5: Capital Improvement Plan (continued)

Water and Sewer (continued)

Item	Project Number	Fiscal Year										Totals	
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036		
<b>Project and acquisition expenditures by function:</b>													
<b>Vehicles</b>													
6018	2016 Ford F-450 Diesel Crew Cab - Spare	-	90,000	-	-	-	-	-	-	-	-	90,000	
6031	2020 Chevrolet Silverado 3500 Reg Cab Crane Body - Utility System Operator Pump Station Crew	-	85,000	-	-	-	-	-	-	-	-	85,000	
6019	2016 Chevrolet 2500 - WS Secondary Crew Truck	-	-	60,000	-	-	-	-	-	-	-	60,000	
6077	2021 Ford F150 - Public Works Director	-	-	60,000	-	-	-	-	-	-	70,000	130,000	
6040	2021 Chevrolet 3500 Crew Cab - Fleet Maintenance Manager	-	-	-	85,000	-	-	-	-	-	-	85,000	
6024	2018 Freightliner M2106 Diesel Dump Truck	-	-	-	180,000	-	-	-	-	-	-	180,000	
6083	2024 Ford F-450 Diesel Crew Cab - Utility Crew Leader	-	-	-	-	90,000	-	-	-	-	-	90,000	
6084	2024 Ford F-250 - On Call	-	-	-	-	75,000	-	-	-	-	-	75,000	
6032	2020 Chevrolet Silverado 2500 Reg Cab 4x4 Service Body - Senior Water System ORC	-	-	-	-	80,000	-	-	-	-	-	80,000	
6092	Freightliner Dump Truck	-	-	-	-	-	180,000	-	-	-	-	180,000	
6093	Chevrolet Silverado 2500 Crew Cab - Water System ORC	-	-	-	-	-	80,000	-	-	-	-	80,000	
6098	2025 Chevrolet 2500 Reg Cab Service Bed - Utility System Operator	-	-	-	-	-	80,000	-	-	-	90,000	170,000	
6041	2014 Ford F-550 Super Duty Reg Cab Dump Truck	-	-	-	-	-	100,000	-	-	-	-	100,000	
6074	2022 Chevrolet Silverado 2500 - Utility Supervisor	-	-	-	-	-	-	80,000	-	-	-	80,000	
6075	2022 Chevrolet Silverado 2500 - Assistant PW Director	-	-	-	-	-	-	80,000	-	-	-	80,000	
6033	2021 Chevrolet 2500 Crew Cab - Purchasing Agent	-	-	-	-	-	-	80,000	-	-	-	80,000	
6096	2025 Chevrolet 2500 - WS Secondary Crew Truck	-	-	-	-	-	-	-	80,000	-	-	80,000	
6030	2020 Freightliner M2 Dump Truck	-	-	-	-	-	-	-	190,000	-	-	190,000	
6097	2025 F450 Crew Truck - Utility Crew Leader	-	-	-	-	-	-	-	100,000	-	-	100,000	
6082	2025 Freightliner M2106 Dump Truck	-	-	-	-	-	-	-	-	180,000	-	180,000	
6099	2025 Chevrolet 1500 Reg Cab Short Bed - Water System ORC	-	-	-	-	-	-	-	-	-	90,000	90,000	
6100	2018 Chevrolet Colorado [formally 1504]	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	-	175,000	120,000	265,000	245,000	440,000	240,000	370,000	180,000	250,000	2,285,000	
<b>Cost Share - General Fund Assets <sup>(1)</sup></b>													
6101	Bucket Truck (50% GF) [Rep 6065]	2027-6000-004	95,000	-	-	-	-	-	-	-	-	95,000	
	Door Access & Camera Upgrades(50% GF)	2027-6000-005	100,000	-	-	-	-	-	-	-	-	100,000	
xxxx	New Ford Explorer - Admin (50% GF)	-	30,000	-	-	-	-	-	35,000	-	-	65,000	
	Backup & Disaster Recovery (50% GF)	-	45,000	-	-	45,000	-	-	50,000	-	-	140,000	
	Server Replacement (50% GF)	-	-	30,000	-	-	35,000	-	-	40,000	-	105,000	
6072	2019 Ford Transit Van (50% GF)	-	-	25,000	-	-	-	-	-	30,000	-	55,000	
6086	2023 Ford F150 - Town Manager (50% GF)	-	-	40,000	-	-	-	45,000	-	-	-	85,000	
6085	Ford Explorer [Rep 1002] (50% GF)	-	-	-	-	35,000	-	-	-	-	-	35,000	
6054	2021 Kubota Tractor (50% GF)	-	-	-	-	-	-	70,000	-	-	-	70,000	
6060	Plotter - Printer/Scanner (50% GF)	-	-	-	-	-	-	-	-	10,000	-	10,000	
	Subtotal		195,000	75,000	95,000	80,000	35,000	115,000	85,000	80,000	-	760,000	
	<b>Total project expenditures</b>		<b>865,500</b>	<b>2,389,500</b>	<b>1,951,800</b>	<b>3,928,800</b>	<b>4,775,700</b>	<b>3,965,600</b>	<b>2,900,700</b>	<b>3,112,500</b>	<b>1,105,200</b>	<b>3,381,200</b>	<b>28,376,500</b>
<b>Financing Sources:</b>													
	Capital Reserve Fund - Operating Capital		230,500	415,000	625,000	570,000	660,000	895,000	485,000	575,000	440,000	1,055,000	5,950,500
	Capital Reserve Fund - Capital Projects Fund		635,000	1,736,900	250,000	790,000	952,700	870,300	250,000	250,000	250,000	250,000	6,234,900
	Installment Loan Financing		-	-	-	-	-	-	-	-	-	-	-
	Revenue Bond Financing		-	237,600	1,076,800	2,568,800	3,163,000	2,200,300	2,165,700	2,287,500	415,200	2,076,200	16,191,100
	<b>Total financing sources</b>		<b>865,500</b>	<b>2,389,500</b>	<b>1,951,800</b>	<b>3,928,800</b>	<b>4,775,700</b>	<b>3,965,600</b>	<b>2,900,700</b>	<b>3,112,500</b>	<b>1,105,200</b>	<b>3,381,200</b>	<b>28,376,500</b>

<sup>(1)</sup> Each project identified as cost-shared 50% with another fund is shown in both respective funds at the 50% funding level. The total project cost to the Town is double the amount shown in either fund.

Appendix 5: Capital Improvement Plan (continued)

Storm Water

Item	Project Number	Fiscal Year										Totals
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
<b>Project and acquisition expenditures by function:</b>												
<b>Storm water projects</b>												
Storm Water Area Improvements (CPF)	2027-7000-001	150,000	150,000	150,000	150,000	-	-	-	-	-	-	600,000
Storm Drain Spot Improvements	2026-7000-001	150,000	-	-	-	-	-	-	-	-	-	150,000
Stream Restoration (CPF)		-	120,000	620,000	620,000	500,000	-	-	-	-	-	1,860,000
Floodplain and Wetland Mitigation		-	-	-	-	-	200,000	-	-	-	-	200,000
Subtotal		300,000	270,000	770,000	770,000	500,000	200,000	-	-	-	-	2,810,000
<b>Vehicles</b>												
7003 Freightliner Street Sweeper		-	-	-	-	310,000	-	-	-	-	-	310,000
Subtotal		-	-	-	-	310,000	-	-	-	-	-	310,000
<b>Total project expenditures</b>		<b>300,000</b>	<b>270,000</b>	<b>770,000</b>	<b>770,000</b>	<b>810,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,120,000</b>
<b>Financing Sources:</b>												
Capital Reserve Fund		150,000	-	-	-	310,000	200,000	-	-	-	-	660,000
Capital Reserve Fund - Capital Projects Fund		150,000	270,000	770,000	770,000	500,000	-	-	-	-	-	2,460,000
Installment financing		-	-	-	-	-	-	-	-	-	-	-
<b>Total financing sources</b>		<b>300,000</b>	<b>270,000</b>	<b>770,000</b>	<b>770,000</b>	<b>810,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,120,000</b>







## TOWN OF HARRISBURG

### Agenda Item Details

#### **Title:**

Consider Appointments to the Planning & Zoning Board

#### **Presenting Personnel:**

Monterai Adams, Planning Director

#### **Suggested Motion or Action:**

Motion to reappoint Jeremiah Norberg to the Harrisburg Planning & Zoning Board for a two-year term beginning July 1, 2026, and ending June 30, 2028; to appoint James “Jim” Eskew to the Harrisburg Planning & Zoning Board for a two-year term beginning July 1, 2026, and ending June 30, 2028; and to appoint Heather Sweat to complete the remaining one-year term previously held by Bill Leake, beginning July 1, 2026, and ending June 30, 2027.

#### **Description/Background:**

In accordance with the Harrisburg Planning & Zoning Board Rules of Procedure, the Town advertised vacancies on the Planning & Zoning Board through the Town website and social media platforms. The appointment process followed the established timeline below:

- April – Applications accepted
- May – Applicant interviews conducted
- June – Recommendations presented to Town Council

The Town received seven (7) applications for vacancies on the Planning & Zoning Board and Board of Adjustment. The current Planning & Zoning Board vacancies include three regular member positions, including one unexpired term previously held by Bill Leake, and one Extraterritorial Jurisdiction (ETJ) member position.

A review committee consisting of Council Members Thevenin and Cottell, along with Planning Director Monterai Adams, interviewed applicants and recommends the following appointments to the Planning & Zoning Board:

- Jeremiah Norberg – Reappointment to a two-year term beginning July 1, 2026, and ending June 30, 2028
- Heather Sweat – Appointment to complete the remaining one-year term previously held by Bill Leake, beginning July 1, 2026, and ending June 30, 2027
- James “Jim” Eskew – Appointment to a two-year term beginning July 1, 2026, and ending June 30, 2028

The current ETJ member did not seek reappointment, creating a vacancy effective June 30, 2026. In accordance with the Rules of Procedure, staff is coordinating with Cabarrus County to identify an ETJ representative for appointment. Cabarrus County has up to 90 days to appoint a qualified ETJ resident. If no appointment is made within that timeframe, the Town may appoint a qualified resident from within the Town’s planning area.

#### **Recommendation:**

Make appointments to the Planning & Zoning Board as recommended by the interview committee

#### **Fiscal Impact:**

None

**Attachments:**

None



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Consider Appointments to the Board of Adjustment

**Presenting Personnel:**

Monterai Adams, Planning Director

**Suggested Motion or Action:**

Motion to reappoint Michael Braham to the Harrisburg Board of Adjustment for a three-year term beginning July 1, 2026, and ending June 30, 2029, and to appoint Jeremiah Robison and Jason Gaddis to the Harrisburg Board of Adjustment for three-year terms beginning July 1, 2026, and ending June 30, 2029.

**Description/Background:**

In accordance with the Harrisburg Board of Adjustment Rules of Procedure, the Town advertised vacancies on the Board of Adjustment through the Town website and social media platforms. The appointment process followed the established timeline below:

- April – Applications accepted
- May – Applicant interviews conducted
- June – Recommendations presented to Town Council

The Town received applications for upcoming vacancies on the Board of Adjustment to fill three regular member positions.

A review committee consisting of Council Members Thevenin and Cottell, along with Planning Director Monterai Adams, interviewed applicants and recommends the following appointments to the Board of Adjustment:

- Michael Braham – Appointment to a three-year term beginning July 1, 2026, and ending June 30, 2029
- Jason Gaddis – Appointment to a three-year term beginning July 1, 2026, and ending June 30, 2029
- Jeremiah Robison – Appointment to a three-year term beginning July 1, 2026, and ending June 30, 2029

Per the Board of Adjustment Rules of Procedure, one Board of Adjustment member must also serve as the Extraterritorial Jurisdiction (ETJ) representative on the Planning & Zoning Board. Because the current Planning & Zoning Board ETJ member did not seek reappointment, the corresponding ETJ position on the Board of Adjustment will also become vacant effective June 30, 2026. Once a new Planning & Zoning Board ETJ representative is appointed, that individual will also be appointed to serve the remainder of the existing Board of Adjustment ETJ term.

**Recommendation:**

Staff recommends making the appointments to the Board of Adjustment as recommended by the interview committee

**Fiscal Impact:**

None

**Attachments:**

None



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Consider Appointments to the Parks & Recreation Advisory Board

**Presenting Personnel:**

Jim Spina, Parks and Recreation Director

**Suggested Motion or Action:**

Motion to appoint Zach Bowman, Micah Cash, Martavis “Monte” Page, and Kaytlin Thomas to the Harrisburg Parks and Recreation Advisory Board for two-year terms beginning July 1, 2026, and ending June 30, 2028, and to appoint Suzi Schoonmaker to a two-year term as the ex officio sustainability member for a term ending June 30, 2028.

**Description/Background:**

The Harrisburg Parks and Recreation Advisory Board consists of seven voting members appointed by the Town Council to staggered two-year terms beginning July 1 and ending June 30. The Board also includes one ex officio, non-voting sustainability position that follows the same term schedule.

For FY2027, four Board positions are scheduled to expire. The Town received four applications to fill those positions, including one request for reappointment, one request from the current ex officio member seeking appointment to a regular voting position, and two applications from new candidates.

Parks and Recreation Director Jim Spina and Town Council Liaison LaTrecia Glover reviewed all applications and conducted interviews with the new applicants. Based on the application materials, interviews, and the needs of the Board, the following appointments are recommended for terms beginning July 1, 2026, and ending June 30, 2028:

- Zach Bowman – Reappointment
- Micah Cash – Appointment from the ex officio sustainability position to a regular voting member position
- Martavis “Monte” Page – Appointment
- Kaytlin Thomas – Appointment

The appointment of Micah Cash to a regular voting member position will create a vacancy in the ex officio sustainability position. To maintain full Board membership, staff recommends the appointment of Suzi Schoonmaker to a two-year term, which expires June 30, 2028.

These appointments will ensure the Parks and Recreation Advisory Board remains fully staffed and continues to provide guidance and recommendations to Town Council on parks, recreation programs, facilities, and related community initiatives.

**Recommendation:**

Staff recommends the appointments as presented.

**Fiscal Impact:**

None

**Attachments:**

None



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Consider Appointments to the Harrisburg Art, Culture, and Heritage (HACH) Committee

**Presenting Personnel:**

Jim Spina, Parks and Recreation Director

**Suggested Motion or Action:**

Motion to approve the reappointments of DeWayne Lott and Whitney Miller to two-year terms on the Harrisburg Arts, Culture, and Heritage Committee starting July 1st, 2026 through June 30th, 2028.

**Description/Background:**

The Harrisburg Arts, Culture, and Heritage Committee (HACH) consists of seven voting members and one ex officio, non-voting sustainability member appointed by Town Council. Members serve staggered two-year terms beginning July 1 and ending June 30.

For FY2027, four regular member positions are scheduled to expire. Two incumbent members submitted applications for reappointment. Following review by Parks and Recreation Director Jim Spina and Town Council Liaison Dr. Erin Banks, the recommendation is the reappointment of DeWayne Lott and Whitney Miller to two-year terms beginning July 1, 2026, and ending June 30, 2028.

The remaining vacancies, including the ex officio sustainability position, will continue to be advertised until filled through the Town's standard appointment process.

**Recommendation:**

Staff recommends the appointments as presented.

**Fiscal Impact:**

None

**Attachments:**

None



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Consideration of Contract with Eagle Carports for the construction of the public safety storage building and the related FY2026 Budget and Project Ordinance Amendments

**Presenting Personnel:**

Bryan Dunn, Fire Chief

**Suggested Motion or Action:**

Motion to approve the contract for \$53,695 with Eagle Carports for the public safety storage building and the related FY2026 Budget and Project Ordinance Amendments.

**Description/Background:**

The Town has identified the need to replace the existing storage building at Fire Station No. 1, which has been in service for approximately 25 years and no longer adequately meets operational storage needs. The proposed project includes construction of a new storage building similar to the facility recently completed at Fire Station No. 1 to provide secure and functional space for public safety equipment.

The new facility will support both the Fire Department and the Harrisburg Sheriff's Division by providing storage for a recently acquired utility vehicle, Special Response Team trailer, and other equipment currently housed within the existing structure. Staff solicited pricing from Eagle Building Products for the building construction and obtained informal quotes for the associated electrical, concrete, and insulation work. Based on the pricing received, the project remains within the approved project budget.

Approval of the contract and accompanying FY2026 Budget and Project Ordinance Amendments will allow the project to move forward and provide improved storage capacity for public safety operations. The project supports the Town's Strategic Plan by investing in safe, dependable, and well-maintained public safety facilities while ensuring public safety resources are properly housed and positioned to serve the community effectively.

**Recommendation:**

Staff recommends approval of the contract and the FY2026 Budget Ordinance and Project Ordinance Amendments.

**Fiscal Impact:**

Approval of the contract with Eagle Building Products will authorize an expenditure of \$53,695, including applicable taxes. This expenditure is included within the total project budget of \$102,000 established through the accompanying FY2026 Budget and Project Ordinance Amendments.

Project funding will be provided from the Capital Reserve Fund within the General Fund. Because this project was identified by Town Council during development of the FY2027 budget and subsequently accelerated to FY2026, the associated costs have already been incorporated into the Town's long-range financial model and are not expected to adversely affect future financial projections.

In accordance with the Town's Purchasing Policy, the project was procured through the informal bidding process applicable to construction projects within this cost range. Three quotes were obtained, and Eagle Carports was determined to be the lowest responsive and responsible bidder. Because the contract amount exceeds \$50,000, Town Council approval is required prior to contract execution.

**Attachments:**

1. Eagle Carports Inc Quote
2. Amendment - CRF - GF - Public Safety Storage Building 06082026
3. Amendment - CPF-PS - Public Safety Storage Building 06082026



**Eagle Carports**  
 210 Airport Road  
 Mount Airy, NC 27030  
 800-579-8589  
 info@eaglecarports.com



View Online

Custom Estimate - This estimate is good for 30 days. - **May 15, 2026**

Design Link							
<a href="https://build.eaglecarports.com/?lng=en-US#12484920e74475a660666374dbbc75f6">https://build.eaglecarports.com/?lng=en-US#12484920e74475a660666374dbbc75f6</a>							
Ship To							
Name _____		Quote ID # 1778859421707124					
Install Address _____							
City _____		State NC		Zip Code 28075			
Email _____		Phone # _____		Mobile # _____			
Building Info		Size		Colors		Anchoring & Site Preparation	
Style	Garage	$\frac{63'}{\text{Width}} \times \frac{50'}{\text{Frame Length}} \times \frac{15'/11'}{\text{Leg Height}}$	Roof		White	<input type="checkbox"/>	Installation Surface Cement
Roof Overhang	6"		Trim		Barn Red	<input checked="" type="checkbox"/>	
Roof Style	Vertical Style		Siding		Rawhide	<input checked="" type="checkbox"/>	
Gauge	14-Gauge Framing						
Leg Style	Ladder Legs						
Leg Brace	2' Brace						
Description				Qty	Unit Price	Price	Totals
Base Price: 40'x50'				1	\$15,695.00	\$15,695.00	Building Estimate \$47,705.57
Installation Surface: Cement				1	-	-	
Roof: White				1	-	-	Subtotal \$47,705.57
Trim: Barn Red				1	-	-	Price \$51,044.96
Wall Exterior Color: Rawhide				1	-	-	
Garage Door: Barn Red				1	-	-	+ Estimated Sales Tax \$3,339.39
Frame Spacing: 5'OC Frame Spacing				1	-	-	7.00%
Roof Style: Vertical Style				1	-	-	Non-Taxable Services \$2,650.00
Roof Pitch: 3 / 12				1	-	-	
Roof Overhang: 6"				1	-	-	Total \$53,694.96
Trusses: High Clearance				1	-	-	- Deposit Amount \$7,155.84
Leg Style: Ladder Legs				1	-	-	15.00%
Gauge: 14-Gauge Framing (Included)				1	-	-	Deposit Discount \$1,475.43
Leg Brace: 2' Brace				1	-	-	Deposit Required to Order \$5,680.41
Leg Height: 15'				1	\$2,400.00	\$2,400.00	
Left Side: Fully Enclosed - Siding: Vertical				1	\$2,205.00	\$2,205.00	Remaining Due \$46,539.12
Right Side: Fully Enclosed - Siding: Vertical				1	\$2,205.00	\$2,205.00	
Front End: Fully Enclosed - Siding: Vertical				1	\$3,495.00	\$3,495.00	
Back End: Fully Enclosed - Siding: Vertical				1	\$3,495.00	\$3,495.00	
<b>Continued on next page...</b>							

Description	Qty	Unit Price	Price
36x80 Mobile Home Door - Out Swing	1	\$395.00	\$395.00
Custom Size Window Frameout (2'x2')	2	\$70.00	\$140.00
12'x12' Roll Up Garage Door Chain-Hoist - Corner Style: Square (Traditional) - End Garage Door Header Bar - Header Seal - Colored Door - Colored Door Limited Time Discount - Barn Red Colored Door Limited Time Discount	2	\$2,020.00	\$4,040.00
<b>Left Lean</b>			
Base Price: 11'x50'	1	\$3,222.50	\$3,222.50
Type: Lean only	1	-	-
Roof Pitch: 3 / 12	1	-	-
Gauge: 14-Gauge Framing (Included)	1	-	-
Leg Brace: 2' Brace	1	-	-
Leg Height: 11'	1	\$500.00	\$500.00
Left Side: Fully Enclosed - Siding: Vertical	1	\$1,678.00	\$1,678.00
Connection Fee Side to Side 50'L	1	\$240.00	\$240.00
<b>Right Lean</b>			
Base Price: 12'x50'	1	\$3,447.50	\$3,447.50
Type: Lean only	1	-	-
Roof Pitch: 3 / 12	1	-	-
Gauge: 14-Gauge Framing (Included)	1	-	-
Leg Brace: 2' Brace	1	-	-
Leg Height: 11'	1	\$500.00	\$500.00
Right Side: Fully Enclosed - Siding: Vertical	1	\$1,678.00	\$1,678.00
Front End: Fully Enclosed - Siding: Vertical	1	\$850.00	\$850.00
Back End: Fully Enclosed - Siding: Vertical	1	\$850.00	\$850.00
36x80 Mobile Home Door - Out Swing	1	\$395.00	\$395.00
10'x10' Roll Up Garage Door - Corner Style: Square (Traditional) - End Garage Door Header Bar - Header Seal - Colored Door - Colored Door Limited Time Discount - Barn Red Colored Door Limited Time Discount	1	\$1,150.00	\$1,150.00
Connection Fee Side to Side 50'L	1	\$240.00	\$240.00
<b>Additional Fees</b>			
Standard Panel	1	-	-
Colored Screws (All) - Spring Sale - Free Colored Screws	1	\$0.00	\$0.00
Modified Generic Drawing	1	\$300.00	\$300.00
Telescopic Lull Lift Fee	1	\$2,100.00	\$2,100.00
Legs Cut On Site	1	\$250.00	\$250.00
Site-Specific Drawings request - Price not included on quote - Please contact Eagle for pricing and payment after your Dealer has submitted your order	1	-	-
Wet seals request - Price not included on quote - Please contact Eagle for pricing and payment after your Dealer has submitted your order	1	-	-
Flush Mount Concrete Kits	1	\$360.00	\$360.00
* 50% of balance due to be paid at scheduling.	1	-	-
Manufacturing Discount	1	-\$1,475.43	-\$1,475.43

Signature

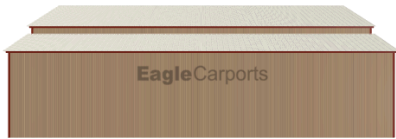
**This is an estimate only - signature is not required.**



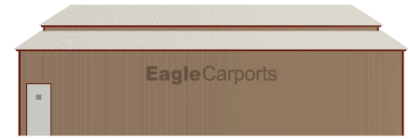
Perspective View



Front



Left Side



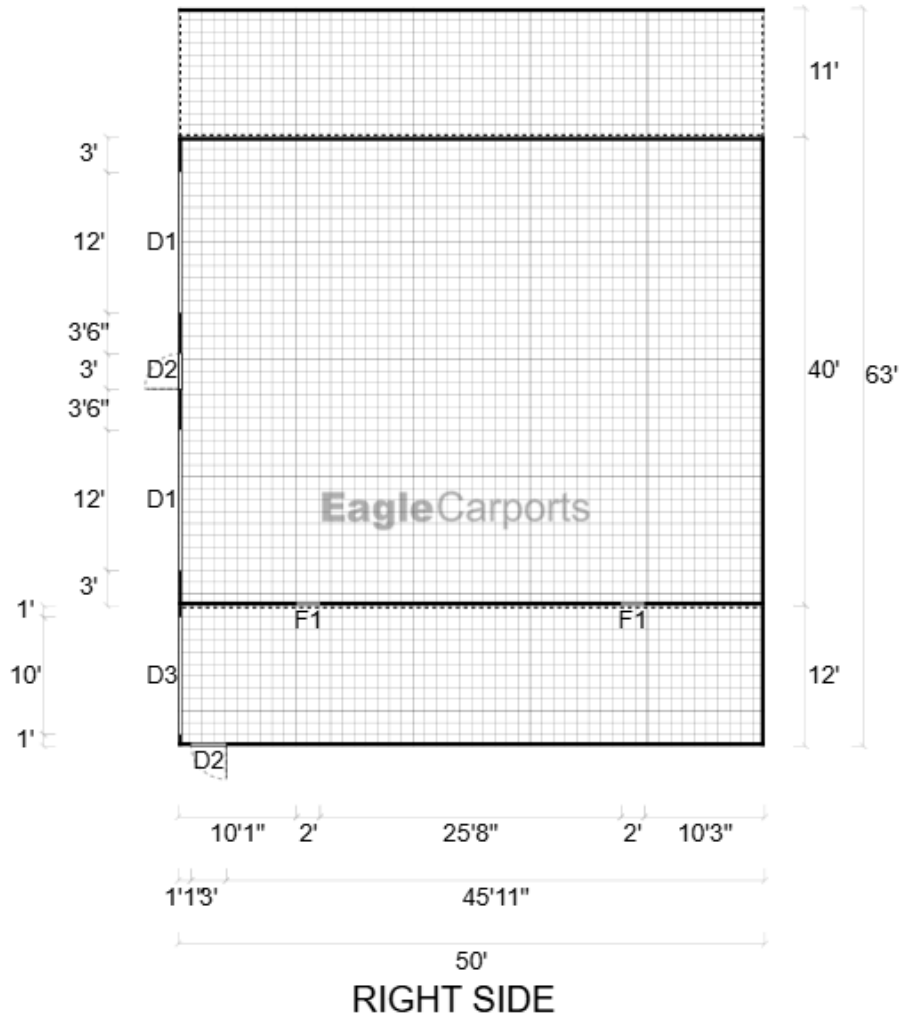
Right Side



Back

LEFT SIDE

FRONT



BACK

□ = 1'

RIGHT SIDE

**SYMBOL LEGEND**

<b>D1</b> 12'x12' Roll Up Garage Door Chain-Hoist	<b>D2</b> 36x80 Mobile Home Door - Out Swing
<b>F1</b> Custom Size Window Frameout	<b>D3</b> 10'x10' Roll Up Garage Door
<b>—</b> Closed Wall	<b>....</b> Open Wall

## PURCHASER AGREEMENT

### Prices, Payment and Risk of Loss

a.) Prices contained in Seller's published price lists, if any, are subject to change without notice. Prices in individual written quotations or proposals are firm only for a period of (30) days from the date of the quotation after which Buyer should inquire of Seller as to their validity and request a written confirmation or revision. Prices do not include taxes. Buyer agrees to pay all applicable sales or other taxes levied with respect to Goods (and replacements) in the Agreement, unless exempt therefrom. All prices are in United States dollars. Buyer shall pay all government fees levied on the installation and inspection of the Goods. Buyer shall pay upon receipt of all invoices rendered by Seller for any such items Seller may pay and for the Goods.

b.) All buildings are planned Risk Category 1 unless requested otherwise by the customer.

c.) Eagle Carports, Inc. reserves the right to update or change any pricing discrepancies made by dealer.

d.) Seller may unilaterally increase prices to cover increased costs (plus reasonable overhead and profit) of design, materials, and manufacturing required by changes requested by Buyer after the date of any quotation. An additional labor charge will be added to orders for buildings being installed over RVs, Campers, Large Obstacles, Retaining Walls, Docks, Decks, Over Fences, etc.

e.) Buyer may delay the delivery and installation for up to 60 days with no price increase. After 60 days the order is subject to any price increase that arises. In no event will Eagle Carports, Inc. be liable for any damage or consequential damages resulting in any delay in delivery or installation of the unit. Average lead times range from 2-8 weeks, once all required permits are received, however this is not a guarantee.

f.) Customer expressly agrees that the carport/garage/barn/etc.. shall remain property of Eagle Carports, Inc. until payment is made in full.

g.) Eagle Carports, Inc. hereby retains a purchase money security interest in said building as set forth in Section 9 of the Uniform Commercial Code as enacted in the state where building is being installed. Failure to pay will result in repossession of unit. This does not relieve the customer from liability for specific performance of the contract including legal fees and court costs, at the sellers expense.

h.) Balance due to be paid in FULL at time of completion of building, to Eagle Carports, Inc. by Cashiers-check, Money Order, Visa, Master Card, American Express, or Discover Card. NO PERSONAL CHECKS, COMPANY CHECKS OR CASH PAYMENTS will be accepted.

i.) Eagle Carports holds the right to make any exceptions to the above clause if payment is made in check and the check is returned NSF, Buyer will be responsible for additional expenses incurred by Seller as a result of the returned check. Seller reserves the right to change additional fees as allowed by law for checks returned NSF. These fees include a \$35 service charge.

j.) Eagle Carports, Inc. will not be responsible for down payment refunds. The independent dealer will have this responsibility if a refund is legally due.

k.) Eagle Carports, Inc. reserves the right to cancel any order at anytime.

l.) A restock fee of 5% or \$150, whichever is more, will be added for customer cancellations within 72 hours of installation date. Restock fees will also be applicable to unprepared and unlevel sites.

**Delivery.** Shipping and installation dates are estimated based on Seller's present engineering and manufacturing capacity and scheduling, and may be revised by Seller upon receipt or scheduling of Buyer's order. All shipping dates are approximate and shall be computed from the date of entry of the order on Seller's books. All shipping orders or acceptance, letter of credit, down payment, and other conditions as specified in the Agreement, and of all drawings, information and approvals necessary to provide the Goods and to grant any credit proposed in the Agreement. Delivery dates may be rescheduled due to bad weather conditions, installer running behind, accidents, etc. Buyer agrees to give Seller up to 3 installation attempts to deliver said product.

**Workmanship Warranty.** All buildings have a 90 day workmanship warranty effective upon day of installation (manufactured panels are warranted for 20 years assuming regular care and maintenance, - installation workmanship is warranted for 90 days - vertical roofs are warranted for 20 years). Any installation concern must be reported within 30 days beginning the date of installation. Eagle Carports Inc. is not liable for any damages as a result of any inclement weather. Unlevel lots, and customer modifications will void said warranty.

a.) Eagle Carports, Inc. strongly recommends buildings with frame lengths longer than 30 foot to be vertical roofs to avoid possible leaks and or rust in between seams. Buildings purchased with a frame length of 30 foot or longer that do not have vertical roofs will forfeit the 20 year limited warranty on paneling except in states that allow delivery of seamless 36 foot paneling. 6" overhang on front and back. Frame lengths are as follows: 21'=20' Frame, 26'=25' Frame, 31'=30' and so on. Cement pad to match frame length.

**Customer Responsible for Locating Underground Utilities.** It is the responsibility of the customer to provide the factory approved independent contractor installers with the location of any underground cables, gas lines, or other utilities. This may include contacting the utility company to request that the locations of the underground utilities be marked. Eagle Carports, Inc. is not responsible for any damage caused to underground utilities. Customer agrees to indemnify and hold harmless Eagle Carports, Inc. from any liability and costs, including attorney fees, for such damages. Customer is responsible for obtaining building permits as needed for installation.

**Warranty Disclaimer.** There are no warranties which extend beyond the description on the face hereof. The warranties in this agreement are in lieu of all other warranties express or implied, including without limitation, any warranties of merchantability or fitness for a particular purpose, which are expressly disclaimed. Buyer must have original copy of this document at time of claim.

**Limitation on Liability.** In no event will seller be liable to buyer and/or any third parties for any incidental damages. Consequential damages, special damages, exemplary damages or labor charges, including without limitation lost revenues and profits, even if it has been advised of the possibility of such damages. Buyer must have original copy of this document at time of claim.

**Warranty Limited to Original Purchaser.** This warranty extends only to the original purchaser of the product warranted by this document. Buyer must have original copy of this document at time of claim. Said warranty does not extend to transferee owners of the product.

**Exclusions and Limitations.** Eagle Carports, Inc. does not warrant any products not installed and anchored by a factory-approved installer utilizing a factory approved anchoring system. Installation by anyone other than a factory approved installer utilizing a factory approved system will VOID your warranty. Damages from improper anchoring, strong winds, snow or ice are not considered defects. Eagle Carports, Inc. does not warrant or guarantee any product in snow or ice to prevent collapse. Eagle Carports, Inc. does not warrant any temporary anchoring systems (e.g. rebar) utilized by the customer, nor shall Eagle Carports, Inc. be in any way responsible for damage caused by the use of such temporary anchoring systems. Additionally, Eagle Carports, Inc. does not warrant any damages caused to product resulting from or after movement of the structure from the original installation point.

**Modification of Structure Voids Warranty.** Any modification, addition, deletion, substitution, etc. to the structure without express written design approval by Eagle Carports, Inc. will VOID all warranties. Our products are designed and specifically engineered to provide superior performance as manufactured. Any changes to the design by the Buyer could compromise the structural integrity of the unit.

### Claims Procedure.

a.) Eagle Carports, Inc. must have a reasonable opportunity to inspect the claim and not begin any repairs prior to said inspection or the terms of the warranty could be voided. Eagle Carports, Inc. holds the right to require proof (e.g. photos), if needed, via e-mail or mail before writing up any repairs and/or claim.

b.) Any claims beyond this document involving litigation or arbitration will be disputed in the Surry County District Court.

c.) The parties to this business contract agree that the laws of the State of North Carolina shall govern their rights and duties in whole. That any disagreement concerning the application of or the terms of this agreement shall be litigated in the District Court of Surry County, North Carolina.

### Additional Terms, Conditions Warranties etc.

a.) Lot must be level prior to installation, otherwise unit may be installed 'as is' and any and all warranties will be void.

b.) Anchors - all units are secured with anchors that pass through the base rail of the frame and into the ground (concrete, asphalt, etc.). The base rail is affixed only to the installation surface with those anchors and the buyer is aware of and understands and agrees that he/she may experience water leakage under the baserail.

c.) Refunds - in the event buyer cancels the order, buyer will receive no refund of the down payment. Specifically, there are NO REFUNDS on special orders.

d.) The parties attest that this agreement is the complete and exclusive statement of the agreement between the parties, and supersedes all prior written or oral communications, representations and agreements relating to the subject matter of this agreement. The terms of this agreement, save and except the price term in the event of a pricing error/change order, may be modified or amended by a written instrument executed by the parties hereto.

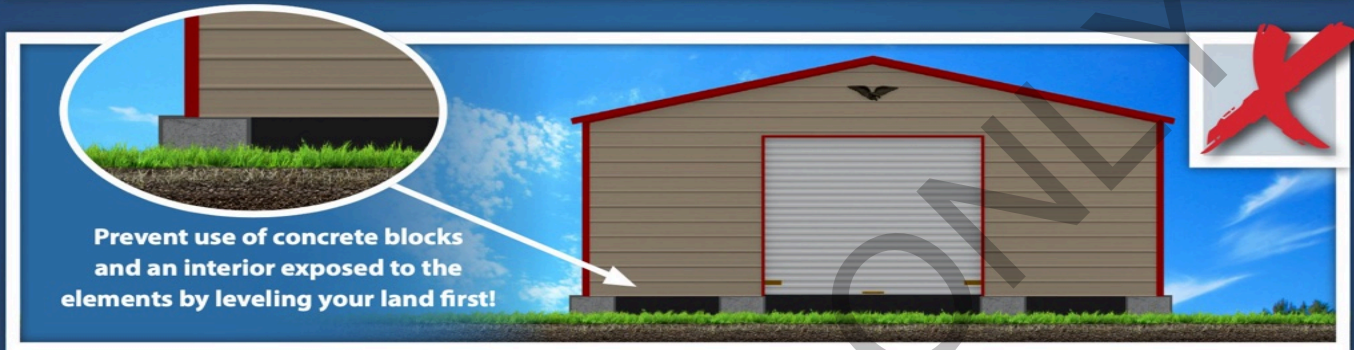
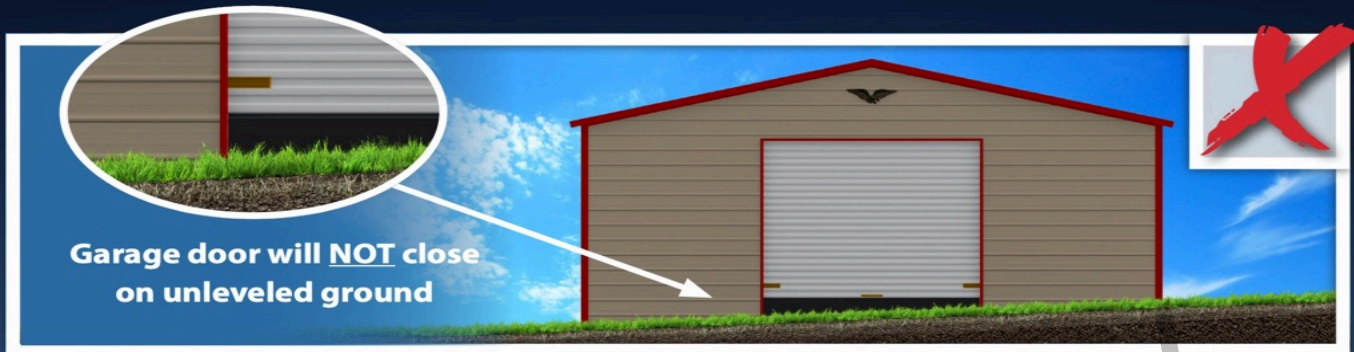
**I have read and completely understand the above terms and give my approval of installation of the unit as described on the front page of this document. ALL TERMS ABOVE AGREED TO BY CUSTOMER.**

CUSTOMER SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

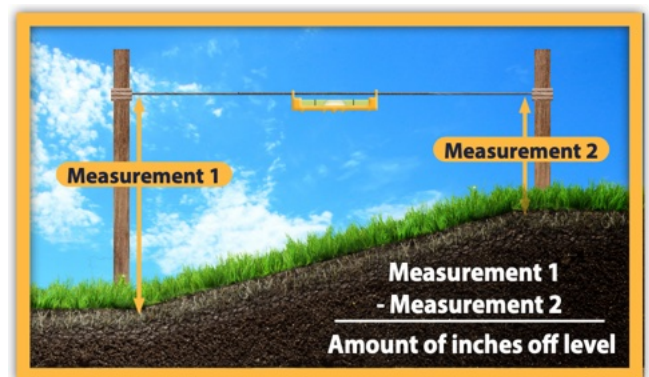
ESTIMATE ONLY

# "The key to success is a level foundation!"



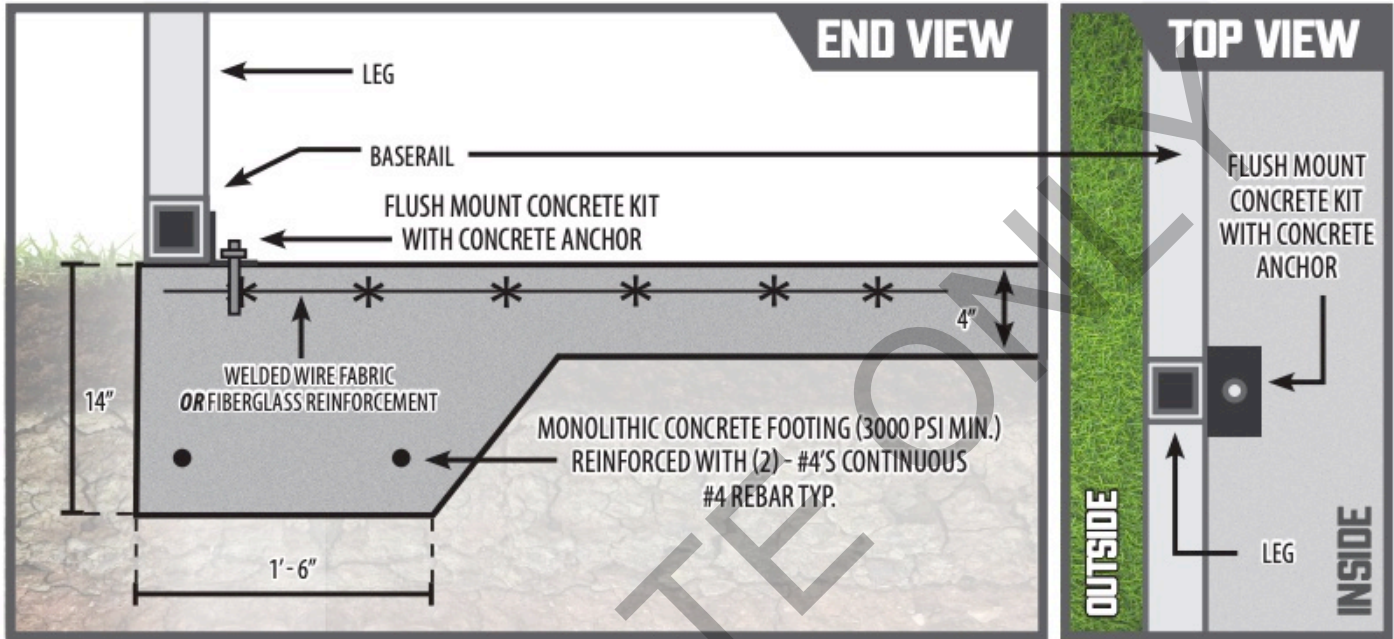
## SITE LEVELING HOW TO GUIDE

- STEP 1:** Make sure to call 811 if you're unsure about utility lines.
- STEP 2:** Measure the width of your carport and place stakes accordingly. Square up stakes as necessary.
- STEP 3:** Run string between stakes and apply string level.
- STEP 4:** Record elevation changes, subtract your shortest measurement from the highest and you'll have how many inches off level the land is.

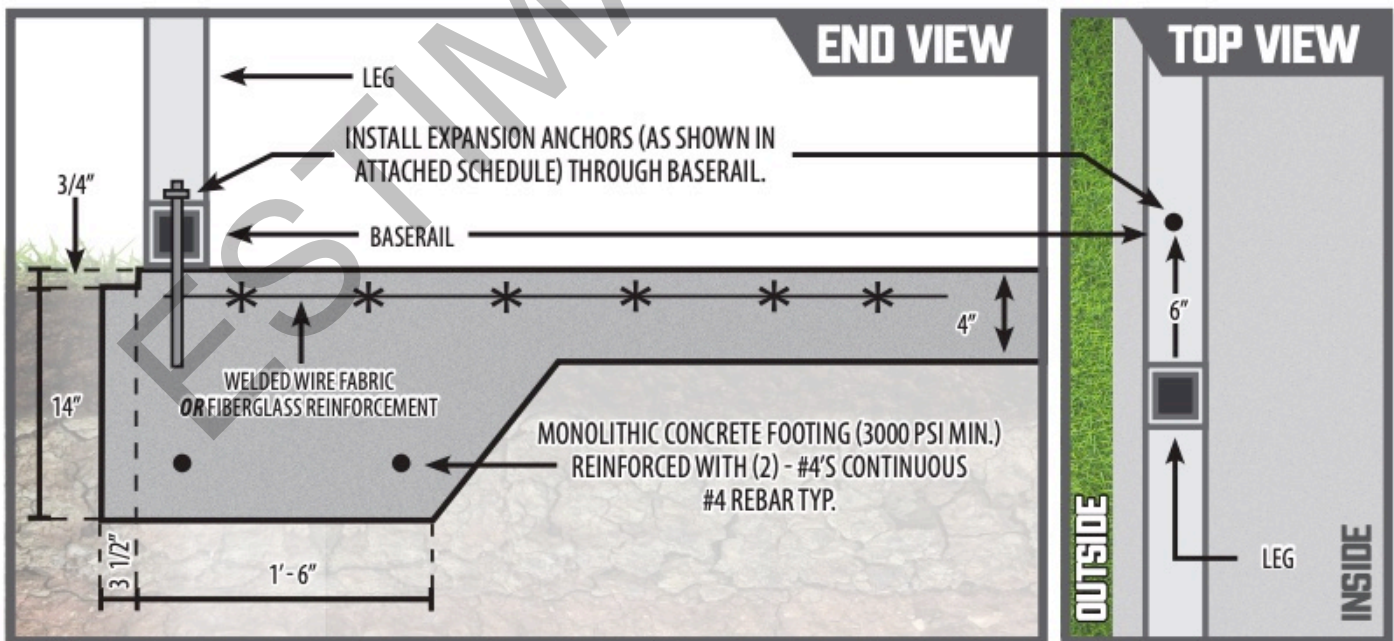


*Note: Prior to installation, please contact your local municipality to verify that these drawings meet the building codes and laws/ordinances in your area. These measurements are subject to change if the location of install has different or more stringent requirements.*

## TYPICAL SLAB DESIGN



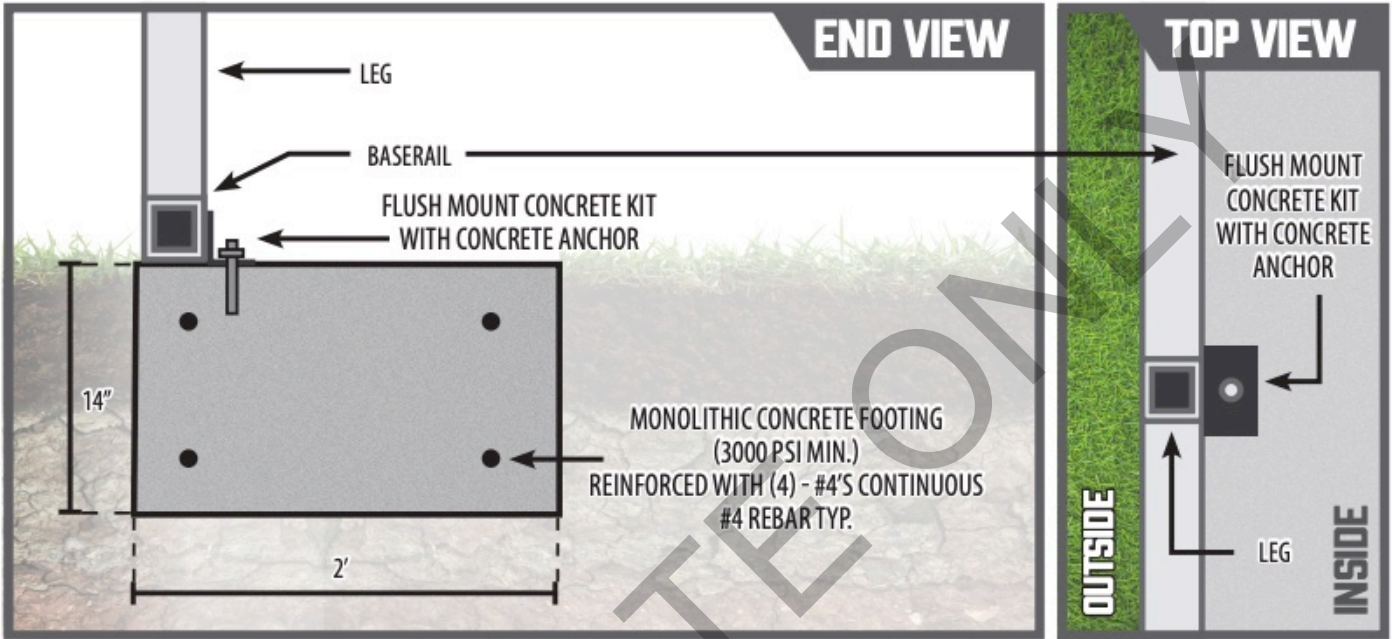
## TYPICAL NOTCHED EDGE SLAB DESIGN



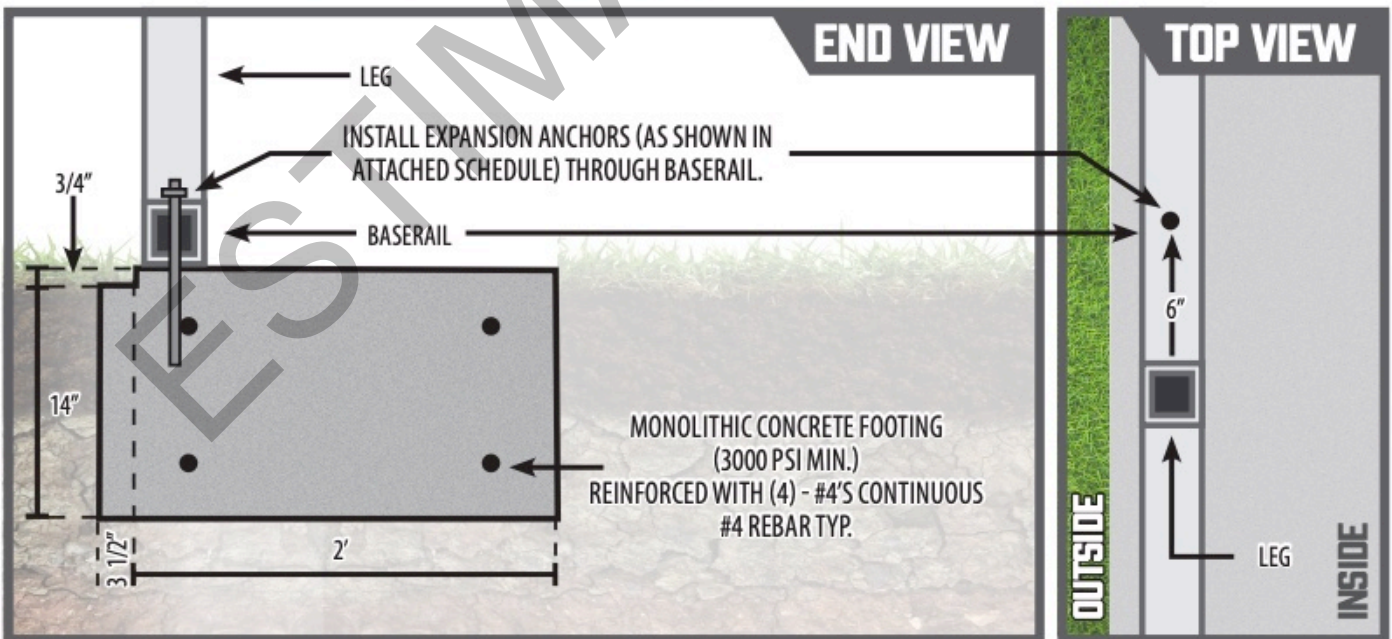
*All concrete monolithic slab designs are based on minimum soil bearing capacity of 2,000 PSF.  
 Concrete shall have a minimum specified compressive strength of 3,000 PSI at 28 days.  
 Flush mount concrete kit is also applicable to endwalls as well.*

*Note: Prior to installation, please contact your local municipality to verify that these drawings meet the building codes and laws/ordinances in your area. These measurements are subject to change if the location of install has different or more stringent requirements.*

**TYPICAL MONOLITHIC STRIP FOOTER**



**TYPICAL NOTCHED EDGE MONOLITHIC STRIP FOOTER**



*All concrete monolithic slab designs are based on minimum soil bearing capacity of 2,000 PSF. Concrete shall have a minimum specified compressive strength of 3,000 PSI at 28 days. Flush mount concrete kit is also applicable to endwalls as well.*



**AN ORDINANCE AMENDING THE 2025-2026 BUDGET ORDINANCE  
OF THE TOWN OF HARRISBURG, NORTH CAROLINA**

---

Be it ordained by the Town Council of the Town of Harrisburg, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2026:

**Section 1.** Amend the Capital Reserve Fund - General Fund to account for the Public Safety Storage Building Project.

**Section 2.** To amend the Capital Reserve Fund - General Fund, the appropriations are to be changed as follows:

Increase line item 200-8500-59199	\$ 102,000
Transfers Out – Capital Projects Fund – Public Safety	

**Section 3.** To amend the Capital Reserve Fund - General Fund, the revenues are to be changed as follows:

Increase line item 200-48599	\$ 102,000
Appropriated Fund Balance	

**Section 4.** Copies of this budget amendment shall be furnished to the Clerk of the Town Council, and to the Budget Officer and the Finance Officer for their direction.

**Section 5.** That this ordinance shall be effective upon its passage. Adopted this 8<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
Jennifer Teague, Mayor

ATTEST:

\_\_\_\_\_  
Janet Rackley, Town Clerk



**AN ORDINANCE AMENDING THE 2026 CAPITAL PROJECTS ORDINANCE  
OF THE TOWN OF HARRISBURG, NORTH CAROLINA**

---

Be it ordained by the Town Council of the Town of Harrisburg, North Carolina, that the following amendment be made to the Capital Projects Fund – Public Safety ordinance for the fiscal years beginning July 1, 2025 and ending June 30, 2027:

**Section 1.** Amend the Capital Projects Fund – Public Safety to account for the Public Safety Storage Building Project.  
2026-2100-006

**Section 2.** To amend the Capital Projects Fund – Public Safety, the appropriations are to be changed as follows:

Increase line item 318-2100-57100 Construction 2026-2100-006	\$ 102,000
--	------------

**Section 3.** To amend the Capital Projects Fund – Public Safety, the revenues are to be changed as follows:

Increase line item 318-49555 Transfers In – Capital Reserve Fund – General Fund	\$ 102,000
--	------------

**Section 4.** Copies of this budget amendment shall be furnished to the Clerk of the Town Council, and to the Budget Officer and the Finance Officer for their direction.

**Section 5.** That this ordinance shall be effective upon its passage. Adopted this 8<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
Jennifer Teague, Mayor

ATTEST:

\_\_\_\_\_  
Janet Rackley, Town Clerk



## TOWN OF HARRISBURG

### Agenda Item Details

**Title:**

Resolution In Opposition To North Carolina Senate Bill 445

**Presenting Personnel:**

Robert Donham, Town Manager

**Suggested Motion or Action:**

Motion to approve the Resolution in Opposition to North Carolina Senate Bill 445.

**Description/Background:**

This resolution was prepared to express the Town of Harrisburg's concerns regarding Section 13 of North Carolina Senate Bill 445 and its potential impact on local land-use planning, economic development, and community growth management. While the Town supports a variety of housing options and recognizes the importance of addressing housing needs across North Carolina, the proposed legislation would require municipalities to permit residential development within commercial, business, and industrial zoning districts as a matter of right, without local review, public input, or consideration of adopted community plans.

Through this resolution, the Town Council seeks to communicate its opposition to Senate Bill 445 as currently written and to encourage state policymakers to pursue housing solutions that respect local planning efforts, preserve economic development opportunities, and maintain meaningful community involvement in land-use decisions. The resolution also affirms the Town's willingness to work collaboratively with the General Assembly on approaches that expand housing opportunities while preserving the long-term interests and priorities of Harrisburg residents.

**Recommendation:**

Staff recommends approval of the attached resolution.

**Fiscal Impact:**

N/A

**Attachments:**

1. Resolution\_Opposing\_SB445



## RESOLUTION

### TOWN OF HARRISBURG TOWN COUNCIL

#### A RESOLUTION IN OPPOSITION TO NORTH CAROLINA SENATE BILL 445

**WHEREAS**, Senate Bill 445, the Regulatory Reform Act of 2026, is under consideration in the 2025–2026 session of the North Carolina General Assembly, and the House Proposed Committee Substitute, reported favorable on May 20, 2026, contains a newly added Section 13 that was not included in the Senate-passed version of the bill and that has received no public hearing on its land use implications in either chamber; and

**WHEREAS**, Section 13 of Senate Bill 445 would require the Town of Harrisburg, and every other local government in North Carolina, to permit residential buildings—including multifamily structures of more than four units up to sixty (60) feet tall—as a matter of right in any area zoned for nonagricultural commercial, business, or industrial use, and would prohibit the Town from establishing a maximum building height below sixty (60) feet, or approximately five to six stories, in those areas, with no public hearing, no local approval, and no site plan or compatibility review; and

**WHEREAS**, the Town of Harrisburg supports a range of housing types, including multifamily housing in appropriate locations, and recognizes that thoughtfully planned residential development is an essential part of a complete community; the Town’s objection is to the conversion of commercial, business, and industrial land to residential use as a matter of right, without local review and without regard to the Town’s adopted plans and the documented priorities of its residents; and

**WHEREAS**, the residents of Harrisburg have clearly and repeatedly documented their vision for the Town through the One Harrisburg Comprehensive Plan and its 2025 community survey, conducted by the ETC Institute and answered by hundreds of households across every census block group in the Town; and

**WHEREAS**, in that survey, more than ninety-four percent (94%) of residents rated Harrisburg as an “excellent” or “good” place both to live and to raise a family, while their rating of Harrisburg as a place to work was the weakest perception measured anywhere in the survey, with only thirty-eight percent (38%) rating it “excellent” or “good”; and

**WHEREAS**, those same residents identified managing the effects of population growth as the single highest priority for Town leaders over the next five years, and rated ensuring that new development addresses its impacts to existing infrastructure (92%), maintaining Harrisburg’s distinct character and sense of place (89%), and ensuring community and stakeholder collaboration in development decisions (89%) as important to the future of the Town; and

**WHEREAS**, residents further identified economic development—the creation of local jobs, support for small business, and a more diverse tax base—as a priority for the Town, with eighty-nine percent (89%) rating it important to the future of Harrisburg, reflecting a clear desire for more local employment rather than the conversion of employment land to housing; and

**WHEREAS**, in that same survey, eighty-six percent (86%) of residents who expressed an opinion stated that the Town of Harrisburg already has enough housing units, demonstrating that the residents of Harrisburg have not identified the local housing shortage that Section 13 presumes; and

**WHEREAS**, the Town of Harrisburg has responded to its residents' priorities by investing significant annual funding in economic development and by hiring dedicated economic development staff, and has carefully reserved and planned strategic commercial corridors, employment districts, and mixed-use centers—including the North Carolina Highway 49 gateway corridor and the Morehead West employment area, the Town's primary planned job-creation district—to grow local jobs, broaden the tax base, and reduce the property tax burden borne by residents; and

**WHEREAS**, Senate Bill 445 would allow the conversion of these strategically planned commercial and industrial lands to high-density residential use as a matter of right, permanently and irreversibly eroding the commercial and industrial land base on which the Town's economic development strategy depends, because once such land is converted to residential use it cannot realistically be recaptured for employment, thereby undermining the certainty that employers and investors require, and foreclosing the very job creation and tax-base diversification that Harrisburg's residents have asked the Town to pursue; and

**WHEREAS**, Senate Bill 445 would permit residential buildings of up to sixty feet in height to be built adjacent to established single-family neighborhoods with no compatibility, design, or site plan review, and would provide no mechanism by which the Town may require new development to fund its proportionate share of the road, utility, stormwater, and school-capacity impacts that increased residential density imposes on the community and its taxpayers; and

**WHEREAS**, Senate Bill 445 would supersede the Town's adopted development standards and render the community vision established by the Harrisburg Area Land Use Plan, the One Harrisburg Comprehensive Plan, and other adopted plans subordinate to development decisions made without local review or public input, nullifying years of resident-driven planning through a single state enactment; and

**WHEREAS**, zoning and development regulations are adopted to promote the health, safety, and general welfare of the residents of Harrisburg, and the removal of local authority over commercially and industrially zoned land would impair the Town's ability to ensure orderly growth, adequate infrastructure, compatible land uses, and the community character its residents have asked it to preserve;

**NOW, THEREFORE, BE IT RESOLVED**, that the Town of Harrisburg Town Council opposes North Carolina Senate Bill 445 as written, and urges every member of the North Carolina General Assembly to vote against the bill unless Section 13 is removed or substantially amended, for the following reasons:

1. Senate Bill 445 disregards the documented vision of Harrisburg's residents, who have asked the Town to protect its distinct character, to involve the community in development decisions, and to diversify the tax base by attracting business and industry rather than converting employment land to housing.
2. Senate Bill 445 directly undermines the Town's substantial and ongoing investment in economic development—including dedicated annual funding and dedicated economic development staff—by stripping away the local land use authority necessary to recruit and

retain employers and to protect strategically planned commercial and industrial sites such as the NC Highway 49 corridor and the Morehead West employment area.

3. Senate Bill 445 permits the conversion of commercial, business, and industrial land to high-density residential use as a matter of right, without local review or public input, permanently eroding the commercial and industrial land base on which the Town's tax-base diversification and job-creation goals depend.
4. Senate Bill 445 removes the certainty that employers and investors require when making siting and expansion decisions, and introduces the prospect of residential uses adjacent to industrial operations and to established neighborhoods in a manner that may constrain existing businesses, create land use conflicts, and discourage future investment.
5. Senate Bill 445 provides no mechanism for ensuring that the infrastructure, traffic, stormwater, and school-capacity impacts of new residential density are adequately addressed, shifting those costs onto current residents and taxpayers.
6. Senate Bill 445 supersedes the Town's adopted plans, including the Harrisburg Area Land Use Plan and the One Harrisburg Comprehensive Plan, rendering the community's carefully developed, resident-driven vision unenforceable.
7. Section 13 was added to Senate Bill 445 on May 20, 2026 without any public hearing on its land use implications, denying the residents of Harrisburg and communities across North Carolina a meaningful opportunity to be heard on a matter of profound local consequence.

**BE IT FURTHER RESOLVED**, that the Town of Harrisburg affirms its willingness to be a constructive partner with the General Assembly in addressing housing supply through means that respect local land use authority, honor the documented priorities of Harrisburg's residents, and preserve the commercial and industrial land base essential to the Town's economic future; and

**BE IT FURTHER RESOLVED**, that copies of this resolution be forwarded to the members of the Cabarrus County legislative delegation, the leadership of the North Carolina Senate and House of Representatives, the North Carolina League of Municipalities, and neighboring cities and towns in North Carolina.

ADOPTED the 8<sup>th</sup> day of June, 2026.

TOWN OF HARRISBURG

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

Jennifer Teague

Mayor

ATTEST: \_\_\_\_\_

Janet Rackley

Town Clerk