



BUDGET ORDINANCE OF THE TOWN OF HARRISBURG FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this Town:

General government:	
Town Council	\$ 346,040
Town Clerk	77,620
Administration	284,190
Finance	343,270
Human Resources	122,180
Information Technology	143,590
Communications	87,855
Planning and Economic Development:	
Economic Development	93,800
Planning and Zoning	427,980
Engineering	250,375
Public safety:	
Deputies	1,586,050
Fire	6,389,495
Transportation:	
Powell Bill	435,000
Streets	1,678,500
Environmental protection:	
Public Works	1,872,875
Cultural and recreation:	
Parks and Recreation	3,099,560
Debt service	1,812,050
Transfers:	
Capital Reserve Fund - General Fund	1,620,290
Capital Reserve Fund - Economic Development	60,000
Capital Reserve Fund - Recreation	20,000
Contingency appropriation	311,280
Total appropriations	\$ 21,062,000

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Taxes	\$ 10,044,000
Interest earnings	10,500
Powell Bill	434,500
Sales and franchise tax	4,062,000
Fire unincorporated taxes	1,405,000
Permits and fees	686,500
Sales and services	763,500
Other revenues	227,300
Transfers from Capital Reserve Fund - ED	5,000
Transfers from Capital Reserve Fund - Recreation	20,000
Transfers from Capital Reserve Fund	<u>3,403,700</u>
Total estimated revenues	<u>\$ 21,062,000</u>

SECTION 3. The following amounts are hereby appropriated in the Capital Reserve Fund – General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

Transfer to General Fund	<u>\$ 3,403,700</u>
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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, 2021, and ending June 30, 2022:

Appropriated fund balance	\$ 1,778,410
Transfers from General Fund	1,620,290
Interest earnings	<u>5,000</u>
Total estimated revenues	<u>\$ 3,403,700</u>

SECTION 5. The following amounts are hereby appropriated in the Capital Reserve Fund – Economic Development for the fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

Transfer to General Fund	\$ 5,000
Contingency	<u>55,500</u>
Total appropriations	<u>\$ 60,500</u>

SECTION 6. It is estimated that the following revenues will be available in the Capital Reserve Fund – Economic Development for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Transfer from General Fund	\$ 60,000
Interest earnings	<u>500</u>
Total estimated revenues	<u>\$ 60,500</u>

SECTION 7. The following amounts are hereby appropriated in the Capital Reserve Fund – Parks & Recreation for the fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

Transfer to General Fund	<u>\$ 20,000</u>
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SECTION 8. It is estimated that the following revenues will be available in the Capital Reserve Fund – Parks & Recreation for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Transfers from General Fund	<u>\$ 20,000</u>
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SECTION 9. The following amounts are hereby appropriated in the Special Revenue Fund – Highway 49 Corridor for the year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

Construction	<u>\$ 500,000</u>
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SECTION 10. It is estimated that the following revenues will be available in the Special Revenue Fund – Highway 49 Corridor for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Contribution - Fee in lieu of	<u>\$ 500,000</u>
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SECTION 11. The following amounts are hereby appropriated in the Capital Projects Fund – Public Safety for the year beginning July 1, 2021, and ending June 30, 2023 in accordance with the chart of accounts heretofore approved for the Town:

Project - 105' Smeal Ladder Fire Truck: Construction	<u>\$ 1,600,000</u>
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SECTION 12. It is estimated that the following revenues will be available in the Capital Projects Fund – Public Safety for the fiscal year beginning July 1, 2021, and ending June 30, 2023:

Project - 105' Smeal Ladder Fire Truck: Proceeds from installment financing	<u>\$ 1,600,000</u>
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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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this Town:

Water and sewer operations	\$ 8,836,705
Debt service	2,192,550
Transfer to Capital Reserve Fund - Water and Sewer Fund	449,464
Contingency appropriation	<u>252,456</u>
Total appropriations	<u><u>\$ 11,731,175</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, 2021, and ending June 30, 2022:

Usage charges:	
Water	\$ 4,794,000
Sewer	4,161,000
Transfers from:	
Capital Reserve Fund - Water and Sewer Fund	421,500
Capital Reserve Fund - Water and Sewer Fund - Expansion	1,700,000
Other revenues	<u>654,675</u>
Total estimated revenues	<u><u>\$ 11,731,175</u></u>

SECTION 15. The following amounts are hereby appropriated in the Capital Reserve Fund – Water and Sewer Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

Transfer to Water and Sewer Fund	<u><u>\$ 421,500</u></u>
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SECTION 16. 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, 2021, and ending June 30, 2022:

Interest earnings	\$ 5,000
Appropriated Fund Balance	<u>416,500</u>
Total estimated revenues	<u><u>\$ 421,500</u></u>

SECTION 17. The following amounts are hereby appropriated in the Capital Reserve Fund – Water and Sewer – Expansion for the fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

Transfer to Water and Sewer Fund	\$ 1,700,000
Contingency	<u>29,000</u>
Total appropriations	<u><u>\$ 1,729,000</u></u>

SECTION 18. It is estimated that the following revenues will be available in the Capital Reserve Fund – Water and Sewer - Expansion for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Permits and fees:	
Water system development charges	\$ 1,020,250
Sewer system development charges	706,750
Interest earnings	<u>2,000</u>
Total estimated revenues	<u><u>\$ 1,729,000</u></u>

SECTION 19. 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 two waterline upgrades and two sewer pump station decommissionings and shall span the fiscal years beginning July 1, 2021 and ending June 30, 2023.

Project - FY22/23 (Cabarrus Woods) Water Line Upgrades:	
Professional fees	180,000
Construction	1,100,000
Project - Sequoia Hills Drive/Pharr Mill Drive Water Line Upgrades:	
Professional fees	75,000
Construction	300,000
Project - Millbrook Pump Station Decommissioning:	
Professional fees	150,000
Construction	700,000
Project - Orchard Park Pump Station Decommissioning:	
Professional fees	50,000
Construction	<u>150,000</u>
Total appropriations	<u><u>\$ 2,705,000</u></u>

SECTION 20. Revenue Estimates

The Town Council has and does estimate that the following revenues will be available during the fiscal years beginning July 1, 2021 and ending June 30, 2023 as they relate to the Capital Projects Fund – Water and Sewer:

Project - FY22/23 (Cabarrus Woods) Water Line Upgrades:	
Proceeds from installment financing	1,130,000
Transfer from Capital Reserve Fund - Water and Sewer	150,000
Project - Sequoia Hills Drive/Pharr Mill Drive Water Line Upgrades:	
Transfer from Capital Reserve Fund - Water and Sewer	375,000
Project - Millbrook Pump Station Decommissioning:	
Proceeds from installment financing	730,000
Transfer from Capital Reserve Fund - Water and Sewer	120,000
Project - Orchard Park Pump Station Decommissioning:	
Transfer from Capital Reserve Fund - Water and Sewer	<u>200,000</u>
Total estimated revenues	<u><u>\$ 2,705,000</u></u>

SECTION 21. 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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this Town:

Storm Water operations	\$ 546,330
Transfer to Capital Reserve Fund - Storm Water Fund	141,283
Contingency appropriation	<u>16,387</u>
Total appropriations	<u><u>\$ 704,000</u></u>

SECTION 22. It is estimated that the following revenues will be available in the Storm Water Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Storm water fees	\$ 691,000
Other revenues	<u>13,000</u>
Total estimated revenues	<u><u>\$ 704,000</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, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

Storm Water	<u><u>\$ 250,571</u></u>
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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, 2021, and ending June 30, 2022:

Transfer from Storm Water Fund	\$ 248,071
Interest earnings	<u>2,500</u>
Total estimated revenues	<u><u>\$ 250,571</u></u>

SECTION 25. 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, 2020 for the purpose of raising the revenue from current year’s property tax, as set forth in the foregoing estimate of revenue.

General Fund
--\$ 0.3550

The rate is based on a total valuation of property for the purposes of taxation of \$2,849,135,000 and an estimated rate of collection of 99.64%. The estimated rate of collection is based on historical collection trends.

SECTION 26. Funds appropriated in the FY2020-2021 budget and encumbered at June 30, 2021, shall be authorized as part of the FY2021-2022 budget appropriation by adoption of this budget ordinance.

SECTION 27. 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. These changes must not result in increases in recurring obligations such as salaries.
- 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. Transfers between single-year capital projects in the same fund and shall be reported at the next Town Council meeting.
- e. The Town Manager, by designation of Town Council under NC General Statute 159-13, shall be authorized to appropriate and/or transfer up to \$50,000 in contingency funds. The transfer must be recorded by budget amendment at the next regularly scheduled Town Council meeting.

SECTION 28. 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 29. 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 30. The accompanying Schedule of Fees for Fiscal Year 2022 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 31. The accompanying Capital Improvement Plan for Fiscal Years 2022 - 2031 is hereby adopted.

SECTION 32. That this ordinance shall be effective upon its passage. Adopted this 14th day of June 2021.

Steve Sciascia, Mayor

ATTEST:

Janet Rackley, Town Clerk