



BUDGET ORDINANCE OF THE TOWN OF HARRISBURG FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Town:

General government:	
Town Council	\$ 330,550
Town Clerk	78,040
Administration	772,535
Finance	376,135
Human Resources	199,545
Information Technology	143,440
Communications	107,260
Planning and Economic Development:	
Economic Development	60,350
Planning and Zoning	476,930
Engineering	373,700
Public safety:	
Deputies	1,851,550
Fire	5,479,510
Transportation:	
Powell Bill	535,000
Streets	876,500
Environmental protection:	
Public Works	2,289,200
Cultural and recreation:	
Parks and Recreation	3,459,600
Debt service	1,873,550
Transfers:	
Capital Reserve Fund - General Fund	3,696,805
Contingency appropriation	316,000
Total appropriations	\$ 23,296,200

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Taxes	\$ 13,195,000
Interest earnings	10,000
Powell Bill	534,750
Sales and franchise tax	4,683,000
Fire unincorporated taxes	1,580,500
Permits and fees	549,750
Sales and services	886,150
Other revenues	218,550
Transfers from Capital Reserve Fund	<u>1,638,500</u>
Total estimated revenues	<u>\$ 23,296,200</u>

SECTION 3. The following amounts are hereby appropriated in the General Fund Capital Reserve for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts heretofore approved for the Town:

Transfer to General Fund	\$ 3,668,500
Contingency appropriation	<u>33,305</u>
Total appropriations	<u>\$ 3,701,805</u>

SECTION 4. It is estimated that the following revenues will be available in the General Fund Capital Reserve Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Transfers from General Fund	\$ 3,696,805
Interest earnings	<u>5,000</u>
Total estimated revenues	<u>\$ 3,701,805</u>

SECTION 5. The following amounts are hereby appropriated in the General Fund Capital Reserve Fund – Economic Development for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts heretofore approved for the Town:

Transfer to General Fund	<u>\$ 20,000</u>
Total appropriations	<u>\$ 20,000</u>

SECTION 6. It is estimated that the following revenues will be available in the General Fund Capital Reserve Fund – Economic Development for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Appropriated fund balance	\$ 19,500
Interest earnings	<u>500</u>
Total estimated revenues	<u>\$ 20,000</u>

SECTION 7. The following amounts are hereby appropriated in the General Fund Capital Reserve Fund – Parks & Recreation for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts heretofore approved for the Town:

Transfers to General Fund	<u>\$ 250,000</u>
Total appropriations	<u>\$ 250,000</u>

SECTION 8. It is estimated that the following revenues will be available in the General Fund Capital Reserve Fund – Parks & Recreation for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Appropriated fund balance	<u>\$ 250,000</u>
Total estimated revenues	<u>\$ 250,000</u>

SECTION 9. The following amounts are hereby appropriated in the Special Revenue Fund – Highway 49 Corridor for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts heretofore approved for the Town:

Construction	<u>\$ 500,000</u>
Total appropriations	<u>\$ 500,000</u>

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, 2022, and ending June 30, 2023:

Contribution - Fee in lieu of	<u>\$ 500,000</u>
Total estimated revenues	<u>\$ 500,000</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 Parks and Recreation Capital Project Fund. The project authorized is the Harrisburg YMCA that shall span the fiscal years beginning July 1, 2022 and ending June 30, 2030.

Project - Harrisburg YMCA	
Construction	<u>\$ 4,000,000</u>
Total appropriations	<u>\$ 4,000,000</u>

SECTION 12. Revenue Estimates

The Town Council has and does estimate that the following revenues will be available during the fiscal years beginning July 1, 2022 and ending June 30, 2030 as they relate to the Parks and Recreation Capital Project Fund:

Project - Harrisburg YMCA	
Transfers from:	
Capital Reserve Fund - General Fund	<u>\$ 4,000,000</u>
Total estimated revenues	<u>\$ 4,000,000</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Town:

Water and sewer operations	\$ 9,922,950
Debt service	1,965,750
Transfer to Capital Reserve Fund - Water and Sewer Fund	201,550
Contingency appropriation	<u>287,000</u>
Total appropriations	<u>\$ 12,377,250</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, 2022, and ending June 30, 2023:

Usage charges:	
Water	\$ 5,340,000
Sewer	4,536,000
Transfers from:	
Capital Reserve Fund - Water and Sewer Fund	345,000
Capital Reserve Fund - Water and Sewer Fund - Expansion	1,650,750
Other revenues	<u>505,500</u>
Total estimated revenues	<u>\$ 12,377,250</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Town:

Storm Water operations	\$ 708,755
Transfer to Capital Reserve Fund - Storm Water Fund	93,245
Contingency appropriation	<u>18,000</u>
Total appropriations	<u>\$ 820,000</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, 2022, and ending June 30, 2023:

Storm water fees	\$ 719,000
Other revenues	<u>101,000</u>
Total estimated revenues	<u>\$ 820,000</u>

SECTION 17. The following amounts are hereby appropriated in the Water and Sewer Fund Capital Reserve Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts heretofore approved for the Town:

Transfers to:	
Water and Sewer Fund	\$ 345,000
Capital Projects Fund - Water and Sewer	<u>2,380,000</u>
Total appropriations	<u><u>\$ 2,725,000</u></u>

SECTION 18. It is estimated that the following revenues will be available in the Water and Sewer Fund Capital Reserve Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Transfer from Water and Sewer Fund	\$ 201,550
Interest earnings	5,000
Appropriated Fund Balance	<u>2,518,450</u>
Total estimated revenues	<u><u>\$ 2,725,000</u></u>

SECTION 19. The following amounts are hereby appropriated in the Water and Sewer Fund Capital Reserve Fund – Expansion for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts heretofore approved for the Town:

Transfers to:	
Water and Sewer Fund	<u>\$ 1,650,750</u>
Total appropriations	<u><u>\$ 1,650,750</u></u>

SECTION 20. It is estimated that the following revenues will be available in the Water and Sewer Fund Capital Reserve Fund – Expansion for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Permits and fees:	
Water system development charges	\$ 973,750
Sewer system development charges	675,000
Interest earnings	<u>2,000</u>
Total estimated revenues	<u><u>\$ 1,650,750</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 Water and Sewer Capital Project Fund. The projects authorized are the decommissioning of the Abbington Pump Station and water main upgrades throughout Cabarrus Woods and shall span the fiscal years beginning July 1, 2022 and ending June 30, 2025.

Project - FY23/24 (Cabarrus Woods) Water Line Upgrades:	
Professional fees	\$ 180,000
Construction	1,100,000
Project - Abbington PS Decommissioning:	
Professional fees	150,000
Construction	650,000
Project - FY23 Annual Sanitary Sewer Rehab:	
Construction	250,000
Total appropriations	<u>\$ 2,330,000</u>

SECTION 22. Revenue Estimates

The Town Council has and does estimate that the following revenues will be available during the fiscal years beginning July 1, 2022 and ending June 30, 2025 as they relate to the Water and Sewer Capital Project Fund:

Project - FY23/24 (Cabarrus Woods) Water Line Upgrades:	
Transfer from Capital Reserve Fund - Water and Sewer	\$ 1,280,000
Project - Abbington PS Decommissioning:	
Transfer from Capital Reserve Fund - Water and Sewer	800,000
Project - FY23 Annual Sanitary Sewer Rehab:	
Transfer from Capital Reserve Fund - Water and Sewer	250,000
Total estimated revenues	<u>\$ 2,330,000</u>

SECTION 23. 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, 2022 for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimate of revenue.

General Fund

--\$ 0.4350

The rate is based on a total valuation of property for the purposes of taxation of \$3,036,207,943 and an estimated rate of collection of 99.63%. The estimated rate of collection is based on historical collection trends.

SECTION 24. Funds appropriated in the FY2021-2022 budget and encumbered at June 30, 2022, shall be authorized as part of the FY2022-2023 budget appropriation by adoption of this budget ordinance.

SECTION 25. 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. 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 26. 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 27. 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 28. The accompanying Schedule of Fees for Fiscal Year 2023 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 29. The accompanying Capital Improvement Plan for Fiscal Years 2023 - 2032 is hereby adopted.

SECTION 30. That this ordinance shall be effective upon its passage. Adopted this 13th day of June 2022.



Jennifer Teague, Mayor

ATTEST:



Janet Rackley, Town Clerk

