

ORDINANCE NO. (2022) 5130

AN ORDINANCE TO APPROPRIATE FUNDS AND TO RAISE REVENUES FOR THE FISCAL YEAR
BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Garner, North Carolina, in accordance with NC General Statutes 159-13, that the following anticipated fund revenues and departmental expenditures are hereby appropriated and approved for the operation of the Town government and its activities for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

Section I. GENERAL FUND

A. ANTICIPATED REVENUES

AD VALOREM TAXES

Ad Valorem Taxes-Current Year	\$29,423,639
Ad Valorem Taxes-Prior Year	60,500
Ad Valorem Tax Rental Vehicles	22,500
Payment in Lieu of Taxes	800
Tax Penalty and Interest	44,000

SALES TAX AND OTHER TAXES

ABC Net Revenue	\$180,000
Local Government Sales Tax 1%	4,318,374
Local Government Sales Tax 1/2%	5,069,396
Solid Waste Disposal Tax	24,000

INTERGOVERNMENTAL REVENUES

Beer and Wine Tax	\$135,000
Utility Franchise Tax	1,900,000
Video Programming Fees	225,000
PEG Reimbursement	54,000
Powell Bill Distribution	879,177
NC Control Sub Tax	2,500
School Resource Officer	127,135
Wake County	500

PERMITS AND FEES

Sidewalk Fee	\$100,000
Stormwater Inspection	9,000
Car Tags	825,000
Dog Tags	400
Subdivision Fees	25,000
Board of Adjustment Fees	800

Site Plan/ Permit Fees	30,000
Rezoning Fees	15,000
Sign Permit Fees	7,000
Annexation and Street Closing	2,500
Special Event Permit	500
Engineering Inspection Fees	320,400
Building Permit Fees	1,509,375
Fire Inspection Fees	25,000
Inspection Plan Review Fees	81,250
Reinspection Fees	90,000
Inspection Fee - After Hours	1,000
Business Registration/Precious Metals/Taxi Fees	20,200
Police Outside Employment	225,000
False Alarm Charges	15,000
Other Fees	150,000
FEES FOR SERVICE	
Recreation Fees	\$250,000
Auditorium Concessions/Vending	2,250
Facility Rental Fees	207,460
Special Refuse Collection Fees	4,500
Refuse Cart Fees	90,000
City of Ral - Collection Fees	3,500
Wake County Collection Fees	2,500
CoR - Street Repairs	20,000
NC DOT Mowing Agreement	30,000
INVESTMENT REVENUES	
Interest Earned	\$150,000
OTHER REVENUES	
County Landfill Reimbursement	\$100,000
Rent	3,200
Grounds Fee - School Commons	7,800
Miscellaneous Revenue	20,000
Veterans Brick Sales	2,500
Sewer Assessments	4,000
Interest on Assessments	100
Code Enforcement Fines	25,000
Insurance Proceeds	20,000
P-card Rebate	2,500
Miscellaneous Land Use Charges	20,000
Backyard Hens Permit	75

Officer Fees	4,000
Animal Violations	100
Parking Violations	3,500
Scrap Metal Sales	2,000

OTHER FUNDING SOURCES

Transfer From - Water/Sewer Debt Reserve	223,385
Appropriated Fund Balance – Asset Forfeiture	94,075
Sale of Fixed Assets	95,000
Appropriated Fund Balance – Powell Bill	46,265
Appropriated Fund Balance - Restricted	1,497,601
Appropriated Fund Balance - Unassigned	600,813

TOTAL **\$49,451,070**

B. ANTICIPATED EXPENDITURES

GOVERNING BODY	\$491,915
ADMINISTRATION	\$2,045,989
FINANCE	\$998,424
ECONOMIC DEVELOPMENT	\$413,036
PLANNING	\$1,148,068
INSPECTIONS	\$1,688,571
ENGINEERING	\$1,268,663
INFORMATION TECHNOLOGY	\$1,117,677
POLICE	\$10,050,206
FIRE AND RESCUE	\$6,060,671
PUBLIC WORKS	\$11,045,099
PARKS, RECREATION, AND CULTURAL RESOURCES	\$3,140,078
DEBT SERVICE	\$3,728,330
SPECIAL APPROPRIATIONS	\$3,160,213
OTHER FUNDS	\$170,000
TRANSFERS	\$2,924,130
TOTAL	\$49,451,070

Section II. LEVY OF TAXES

There is hereby levied, for Fiscal 2022-2023 Ad Valorem Tax Rate of \$0.5521 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2022, for the purpose of raising funds for the General Services under Current Year's Tax, as set forth in the forgoing estimates of revenues in order to finance the foregoing applicable appropriations. This rate of tax is based on an estimated assessed valuation of \$5,383,236,282 and an estimated rate of collection of 99.0 percent. Under authority of NC General Statute 20-97, an annual license tax of \$30.00 is levied on each vehicle in the Town of Garner.

Section III. AUTHORIZATIONS & RESTRICTIONS OF THE BUDGET OFFICER

The Budget Officer is hereby authorized to transfer amounts between line items within a department without limitation, provided that transfers to or from the personnel services category of expense from another category of expense shall be reported to the Board at the first regularly scheduled meeting of each month.

Transfers between departments, and revisions of the revenue or expenditure totals, or utilization of any fund balance not already authorized in this ordinance shall require Board approval by budget ordinance.

Funds from capital project budgets to be closed shall be transferred into the General Fund unless otherwise specified by Town Council or the funds are restricted in their use by an external source.

Section IV. PURCHASE ORDERS.

All purchase orders will be pre-audited in accordance with the Local Government Budget and Fiscal Control Act and issued on all purchases over \$1,000.00.


Section V. PAY AND CLASSIFICATION PLAN

The sums appropriated and set forth in the detailed schedule of personnel services shall be paid in accordance with the Pay Plan and Position Classification Plan adopted by Town Council. All positions, position titles, incorporated herein for personnel are authorized and approved. The Town Manager is authorized to change positions, position titles, classifications and reclassifications, and reassignments for personnel for all positions authorized in the budget, but no new positions that are not captured within the budget or within the Position Classification Plan shall be added without the approval of the Town Council.

Section VI. UTILIZATION OF BUDGET ORDINANCE

This ordinance shall be the basis of the financial plan for the Town of Garner during the Fiscal Year 2022-2023. The Budget Officer shall administer the budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The Finance Department shall establish and maintain all records which are in consonance with this ordinance, and the appropriate statutes of the State of North Carolina. Copies of this ordinance shall be furnished to the Finance Director and the Town Clerk for their direction in the disbursement of the Town's funds and for public inspection.

Duly adopted the 21st day of June 2022.


Ken Marshburn, Mayor

ATTEST: 
Stella L. Gibson, Town Clerk