

ORDINANCE NO. (2023) 5209

AN ORDINANCE TO APPROPRIATE FUNDS AND TO RAISE REVENUES FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

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, 2023 and ending June 30, 2024.

Section 1. GENERAL FUND

REVENUES

Ad Valorem Taxes	\$35,728,397
Sales Tax and Other Taxes	10,029,941
Intergovernmental Revenue	3,396,215
Permits and Fees	3,690,283
Fees for Service	671,051
Investment Earnings	400,000
Other Revenue	214,775
Other Funding Sources	6,741,539
<b>TOTAL</b>	<b>\$60,872,201</b>

## B. ANTICIPATED EXPENDITURES

Town Council	\$543,892
Legal Services	373,293
Town Manager	926,675
Town Clerk	225,991
Budget & Management Services	270,692
Human Resources	717,914
Communications	337,716
Safety	10,539
Finance	1,268,703
Economic Development	476,292
Planning	1,302,464
Inspections	1,890,091
Engineering	1,426,963
Information Technology	1,337,428
Police	11,667,263
Garner Fire Rescue	6,953,381
Public Works	13,290,453
Parks, Recreation, and Cultural Resources	3,383,030
Debt Service	5,939,342
Transfers	6,469,834
Special Appropriations	2,060,245
<b>TOTAL</b>	<b>\$60,872,201</b>

### Section 2. LEVY OF TAXES

There is hereby levied, for the fiscal year beginning July 1, 2023 and ending June 30, 2024 Ad Valorem Tax Rate of \$0.627 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2023, 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 \$5,730,943,670 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 3. 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 do not exceed expenditure authority and that transfers to or from the personnel services category of expense from another category of expense shall be approved by the Town Manager.

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

Council 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 4. 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 5. MICRO-PURCHASE THRESHOLDS

In accordance with 2 C.F.R. § 200.320(a)(l)(iv)(C), and the applicable provisions of North Carolina law, the Town hereby self-certifies the following micro-purchase thresholds for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

- a. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- b. \$30,000, for the purchase of "construction or repair work"; and
- c. \$30,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- d. \$50,000, for the purchase of services subject to the qualification-based selection process in the Mini-Brooks Act (Article 3D of Chapter 143), but only where the unit of local government exercises, in writing, an exemption to the Mini-Brooks Act for a particular project pursuant to G.S. 143-64.32. Where the unit does not exercise an exemption to the Mini-Brooks Act; the micro-purchase threshold shall be \$0.00.

#### Section 6. 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 will notify all employees of changes in salary as proposed in the Pay Plan and Position Classification Plan. Additionally, 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 7. POSITION AUTHORIZATION

The Town hereby authorizes 230.0 full-time equivalents for the fiscal year beginning July 1, 2023 and ending June 30, 2024. Changes to full-time equivalents authorizes in this ordinance must be approved by Town Council.

Section 8. UTILIZATION OF BUDGET ORDINANCE

This ordinance shall be the basis of the financial plan for the Town of Garner beginning July 1, 2023 and ending June 30, 2024. 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 20<sup>th</sup> day of June 2023.

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Mayor Ken Marshburn

ATTEST: \_\_\_\_\_  
Stella L. Gibson, Town Clerk