

ORDINANCE NO. (2024) 5274

AN ORDINANCE TO APPROPRIATE FUNDS AND TO RAISE REVENUES FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

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, 2024 and ending June 30, 2025.

Section 1. GENERAL FUND

REVENUES

Ad Valorem Taxes	\$47,414,682
Sales Tax and Other Taxes	10,236,797
Intergovernmental Revenue	3,517,343
Permits and Fees	4,035,554
Fees for Service	691,591
Investment Earnings	600,000
Other Revenue	189,775
Other Funding Sources	7,867,268
TOTAL	\$74,553,010

B. ANTICIPATED EXPENDITURES

Town Council	\$333,737
Legal Services	554,472
Town Manager	1,116,277
Town Clerk	222,093
Budget & Management Services	404,525
Human Resources	971,455
Communications	469,833
Safety	10,539
Finance	1,775,338
Economic Development	535,486
Planning	1,469,321
Inspections	3,068,930
Engineering	1,889,063
Information Technology	1,460,102
Police	13,359,810
Garner Fire Rescue	7,420,718
Public Works	14,228,020
Parks, Recreation, and Cultural Resources	3,778,905
Debt Service	6,305,067
Transfers	13,029,995
Special Appropriations	2,149,324
TOTAL	\$74,553,010

Section 2. LEVY OF TAXES

There is hereby levied, for the fiscal year beginning July 1, 2024 and ending June 30, 2025, Ad Valorem Tax Rate of 52 cents per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2024, 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 shall be levied with 43.5 cents to the General Fund and 8.5 cents to the Debt Service Fund per one \$100 valuation of taxable property.

This rate of tax is based on an estimated assessed valuation of \$9,148,264,986 and an estimated rate of collection of 99.4 percent. Under the 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 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 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)(1)(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, 2024 and ending June 30, 2025:

- 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 246.0 full-time equivalents for the fiscal year beginning July 1, 2024 and ending June 30, 2025. Changes to full-time equivalents authorized 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 the July 1, 2024 and ending June 30, 2025. 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 18th day of June 2024.


Mayor Buddy Gupton

ATTEST: 
Stella L. Gibson, Town Clerk

APPROVED AS TO FORM:


Terri Jones, Town Attorney