

ORDINANCE NO. (2021) 5041

AN ORDINANCE TO APPROPRIATE FUNDS AND TO RAISE REVENUES FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

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, 2021 and ending June 30, 2022.

Section I. GENERAL FUND

A. ANTICIPATED REVENUES

AD VALOREM TAXES

Ad Valorem Taxes-Current Year	\$24,955,563
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	\$168,300
Local Government Sales Tax 1%	4,485,780
Local Government Sales Tax 1/2%	3,821,220
Solid Waste Disposal Tax	20,200

INTERGOVERNMENTAL REVENUES

Beer and Wine Tax	\$137,000
Utility Franchise Tax	1,877,750
Video Programming Fees	235,000
PEG Reimbursement	54,000
Powell Bill Distribution	773,682
School Resource Officer	126,136

PERMITS AND FEES

Sidewalk Fee	\$62,500
Car Tags	730,000
Dog Tags	800
Subdivision Fees	75,000
Board of Adjustment Fees	800

Site Plan / Permit Fees	45,000
Rezoning Fees	15,000
Sign Permit Fees	9,000
Annexation and Street Closing	1,200
Special Event Permit	700
Engineering Inspection Fees	62,500
Building Permit Fees	1,207,500
Fire Inspection Fees	25,000
Inspection Plan Review Fees	65,000
Reinspection Fees	100,000
Inspection Fee - After Hours	1,480
Business Registration Fee	25,000
Police Outside Employment	225,000
False Alarm Charges	20,000
Other Fees	150,000

FEES FOR SERVICE

Recreation Fees	\$335,560
Auditorium Concessions	3,600
Facility Rental Fees	251,825
Special Refuse Collection Fees	3,775
Refuse Cart Fees	50,000
City of Ral - Collection Fees	4,000
Wake County Collection Fees	950
CoR - Street Repairs	40,000
NC DOT Mowing Agreement	30,000

INVESTMENT REVENUES

Interest Earned	\$185,496
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OTHER REVENUES

County Landfill Reimbursement	\$140,000
Grounds Fee - School Commons	7,500
Miscellaneous Revenue	20,000
Sewer Assessments	4,000
Interest on Assessments	700
Code Enforcement Fines	25,000
PEG Media cost share	26,500
Miscellaneous Land Use Charges	20,000

Officer Fees	7,500
Parking Violations	800
Scrap Metal Sales	2,000
OTHER FUNDING SOURCES	
Transfer From – Stormwater Infrastructure Reserve	\$45,000
Transfer From – Water/Sewer Debt Reserve	231,231
Sale of Fixed Assets	45,000
Appropriated Fund Balance - American Rescue Plan	190,000
Appropriated Fund Balance - Bond Debt Capital Reserve	1,467,373
Appropriated Fund Balance - Unassigned	501,081
TOTAL	\$43,242,802

B. ANTICIPATED EXPENDITURES

GOVERNING BODY	\$616,529
ADMINISTRATION	\$1,757,299
FINANCE	\$937,885
ECONOMIC DEVELOPMENT	\$370,063
PLANNING	\$1,066,300
INSPECTIONS	\$1,453,527
ENGINEERING	\$943,691
INFORMATION TECHNOLOGY	\$965,004
POLICE	\$8,615,718
FIRE AND RESCUE	\$4,984,405
PUBLIC WORKS	\$9,915,705
PARKS, RECREATION AND CULTURAL RESOURCES	\$2,482,687
DEBT SERVICE	\$3,977,351
SPECIAL APPROPRIATIONS	\$2,573,527
OTHER FUNDS	\$361,500
TRANSFERS	<u>\$2,221,611</u>
TOTAL	<u>\$43,242,802</u>

Section II. LEVY OF TAXES

There is hereby levied, for Fiscal 2021-2022 Ad Valorem Tax Rate of \$0.5121 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2021, 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 \$4,922,406,659 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 2021-2022. 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 7th day of June, 2021.

Ken Marshburn, Mayor

ATTEST: _

Stella L. Gibson, Town Clerk