

ORDINANCE NO. (2019) 3982

AN ORDINANCE TO APPROPRIATE FUNDS AND TO RAISE REVENUES FOR THE  
FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

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, 2019 and ending June 30, 2020.

Section I. GENERAL FUND

A. ANTICIPATED REVENUES

AD VALOREM TAXES

Ad Valorem Taxes-Current Year	\$20,458,838
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	\$145,000
Local Government Sales Tax 1%	3,213,414
Local Government Sale Tax 1/2%	3,779,596
Solid Waste Disposal Tax	20,000

INTERGOVERNMENTAL REVENUES

Beer and Wine Tax	\$135,000
Utility Franchise Tax	1,925,000
Video Programming Fees	249,000
Build America Bond Interest Reimbursement	67,000
PEG Channel Reimbursement	53,000
PEG Media Cost Share	26,500
Powell Bill Distribution	762,144
School Resource Officer	106,136

PERMITS AND FEES

Sidewalk Fee	\$40,000
Engineering Inspection Fee	35,000
Motor Vehicle Fee - Roads	730,000

Business Registration Fee	30,000
Dog Tags	800
Subdivision Fees	45,000
Board of Adjustment Fees	800
Site Plan / Permit Fees	30,000
Rezoning Fees	15,000
Sign Permit Fees	7,100
Annexation and Street Closing	1,200
Special Event Permit	700
Building Permit Fees	1,057,500
Inspection Plan Review Fee	55,000
Fire Inspection Fee	15,000
Inspection Fees - After Hours	1,480
Police Outside Employment	225,000
False Alarm Charges	20,000
<b>FEES FOR SERVICE</b>	
Recreation Fees	\$335,560
Auditorium Concessions	3,600
Parks & Rec Facility Rental	251,825
Special Refuse Collection Fees	3,775
Refuse Cart Fees	35,000
City of Raleigh - Collection Fees	4,000
Wake County - Collection Fees	950
NCDOT Mowing Agreement	23,000
City of Raleigh - Street Repairs	37,500
<b>INVESTMENT REVENUES</b>	
Interest Earned	\$580,000
<b>OTHER REVENUES</b>	
Co Landfill Reimbursement	\$115,000
Grounds Fee - School Commons	7,500
Miscellaneous Revenue	15,000
Code Enforcement Fines	25,000
Procurement Card Revenue	10,000
Scrap Metal Sales	2,000
Sewer Assessments	4,000
Interest on Assessments	700

Miscellaneous Land Use Charges	13,500
Officer Fees	7,500
Parking Violations	800
<b>OTHER FUNDING SOURCES</b>	
Transfer From – Stormwater Infrastructure Reserve	\$45,000
Transfer From – Water/Sewer Debt Reserve	414,271
Sale of Fixed Assets	45,000
Appropriated Fund Balance - Powell Bill	278,497
Appropriated Fund Balance - Bond Debt Capital Reserve	1,227,244
Appropriated Fund Balance - Unassigned	<u>580,395</u>
<b>TOTAL</b>	<b><u>\$37,444,625</u></b>

**B. ANTICIPATED EXPENDITURES**

GOVERNING BODY	\$544,012
ADMINISTRATION	\$1,636,421
FINANCE	\$831,422
ECONOMIC DEVELOPMENT	\$300,994
PLANNING	\$775,231
INSPECTIONS	\$1,213,554
ENGINEERING	\$737,938
INFORMATION TECHNOLOGY	\$713,146
POLICE	\$7,941,079
FIRE AND RESCUE	\$3,532,899
PUBLIC WORKS	\$9,141,610

PARKS, RECREATION AND CULTURAL RESOURCES	\$2,401,430
DEBT SERVICE	\$3,758,355
SPECIAL APPROPRIATIONS	\$1,446,150
OTHER FUNDS	\$612,068
TRANSFERS	<u>\$1,858,316</u>
TOTAL	<u>\$37,444,625</u>

**Section II. LEVY OF TAXES**

There is hereby levied, for Fiscal 2019-2020 Ad Valorem Tax Rate of \$0.56 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2019, 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 \$3,679,455,263 and an estimated rate of collection of 99.29 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 2019-2020. 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 18<sup>th</sup> day of June, 2019.

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Ronnie S. Williams, Mayor

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