



North Carolina

Annual Operating Budget

Fiscal Year 2013/2014

Garner at a Glance

Government

The Town of Garner has a Council-Manager form of government with a Mayor and five member Town Council. Elections for the office of Council are held at two-year intervals in November of odd-numbered years. Elections are non-partisan and all members of Council are elected for four year terms. The Mayor is elected for a four-year term at the same time elections for Town Council are held.

The Town Council sets Town policies, enacts ordinances and appoints the Town Manager. The Town Manager administers the daily operations and programs of the municipal government through the department heads, other staff members and employees.

Public Utilities

The City of Raleigh owns and operates a water distribution system, a sanitary sewer collection system and a wastewater treatment facility which provide service to the Town.

Parks and Recreation

The Town makes available to its citizens six community parks and several neighborhood parks consisting, in total, of 365 acres. Programs include an annual Independence Day celebration, Trick or Treat the Trails, and a Groundhog Day celebration. The system also includes White Deer Park, a 160-acre passive park with a 2,500 sq. ft. LEED® certified nature center.

All-America City

The Town was named by the National Civic League as one of 10 All-America Cities in June 2013. The program recognizes citizen engagement, cross-sector collaboration, innovation and inclusiveness. It showcases grassroots solutions to meeting pressing challenges and critical needs in communities across the country. This prestigious award has been dubbed the "Nobel Prize" for civic accomplishment.

Demographics

Population

1970 - 4,923
1980 - 10,073
1990 - 14,716
2000 - 17,787
2010 - 25,745
2011 - 26,342

Male - 48%
Female - 52%
White - 67%
Non-white - 33%

Land Area

14.87 square miles

Employment Data

Total Employment - 12,497
Total Unemployment - 1,078
Civilian Labor Force - 13,575
Unemployment Rate - 8.2%

Economics

Major Employers (based on the number of employees)

Wake County Public School System
Food Lion
Walmart
PERGO
Golden State Foods
F&D Huebner, LLC (McDonalds)
Target
Strategic Behavioral Health Center
Kroger
Lowes Foods

Climate

Normal Temperature

January	38.9	April	59
July	78.1	October	60.1



TOWN OF GARNER NORTH CAROLINA



FISCAL YEAR 2013/2014 ANNUAL OPERATING BUDGET

Adopted by:
Garner Town Council

Prepared by:
The Office of the Town Manager

INTRODUCTION

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Distinguished Budget Presentation Award
Town Council
Appointed and Administrative Staff
Boards and Commissions
Budget Message
Town of Garner Organizational Structure
Goals and Initiatives
Accomplishments and Accolades



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Garner
North Carolina**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morrell

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation award to the Town of Garner, North Carolina for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year. The Town believes our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**Annual Operating Budget
Fiscal Year 2013/2014**

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**TOWN OF GARNER
TOWN COUNCIL**

Mayor

Ronnie S. Williams



Council

Jackie Johns Sr.
Mayor "Pro Tem"



Ken Marshburn
Council Member



Arthur "Buck" Kennedy
Council Member



Gra Singleton
Council Member



Kathy Behringer
Council Member



**TOWN OF GARNER
APPOINTED AND ADMINISTRATIVE STAFF**

Hardin Watkins
*Town Manager**

Rodney Dickerson
Assistant Town Manager

William E. Anderson
*Town Attorney**

Judy Bass
Town Clerk

Michael B. Bass
Planning Director

Tony Beasley
Economic Development Director

Paul Cox
Public Works Director

Bret Kelly
Information Technology Director

Emily Lucas
Finance Director

Mary Beth Manville
Human Resources Director

Frank Powell
Town Engineer

Bruce S. Teal
Inspections Director

Brandon Zuidema
Chief of Police

Sonya Shaw
*Parks, Recreation & Cultural
Resources Director*

* Appointed by Council

**TOWN OF GARNER
BOARDS AND COMMISSIONS**

Board of Adjustment
Clint Ferrell, Chair

Planning Commission
Norman Karr, Chair

**Parks, Recreation, and Cultural Resources
Committee**
Derek Nunn, Chair

Senior Citizen Advisory Committee
Barbara Delmont, Chair

Garner Revitalization Association
Sherry Mitchell, Chair

A CITIZEN'S BUDGET GUIDE

State law defines an annual budget as “a proposed *plan* for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.”

While this definition may seem simple, budgets usually contain a considerable amount of detailed information. That massive level of detail can prove to be a bit intimidating and difficult to comprehend. The fact remains, however, that a budget exists as the single most comprehensive guide to the services provided for the citizens of a community.

Understanding how a budget is created and adopted and recognizing the key components of the budget document can go a long way in assisting the citizen in becoming “budget literate.” The purpose of this guide is to provide you, the citizen, with that information.

Understanding how a budget is created and adopted and recognizing the key components of the budget document can assist the citizen in becoming “budget literate.”

MUNICIPAL BUDGETS IN NORTH CAROLINA

Garner, like all municipalities throughout North Carolina, prepares, adopts and administers its budget in accordance with the Local Government Budget and Fiscal Control Act.

This act establishes responsibilities in the adoption of the budget and most importantly, requires that the budget be *balanced* (i.e., the estimated revenues must equal the proposed spending).

North Carolina municipalities operate under a July through June fiscal year and therefore a balanced budget must be adopted by June 30 of each year.

The spending for the coming year is authorized through the governing Town Council’s adoption of a *budget ordinance*. This action authorizes the spending, assures the budget is balanced and levies the property tax for that year. Under North Carolina law, local property tax rates may not be changed mid-year.

North Carolina law requires local governments to adopt a balanced budget by June 30 of each year.

CITIZEN INPUT

A critical component of the budget process is receiving public input on the budget. Near the beginning of the budget process, typically in January, the public has the opportunity to comment on the projects and programs they are interested in seeing in the budget through a pre-budget hearing.

Once the budget is developed, a *public hearing* is held by the Town Council, as required by law, to receive comments on the recommended budget. That hearing is usually held in early June. Throughout the budget review period, copies of the recommended budget are kept on file for public review in the Town Clerk’s Office, in the Wake County Southeast Regional Library, and on the Town’s Website at www.garnernc.gov.

Take time to review the budget. If you have questions, please contact the Finance Department at 919-773-4413.

YOUR MUNICIPAL BUDGET

The Town of Garner’s annual operating budget consists of the *General Fund*.

The *General Fund* is made up of operations such as administration, public safety, parks and recreation and public works and is supported largely by local property taxes and State-shared revenues.

An important concept of this report that you will notice when reviewing the budget is the Town’s *fund balance*.

Fund balances are probably the least known and understood aspect of a municipal budget. Generally speaking, a fund balance is similar to a savings account composed of money left over from previous years’ budgets.

Fund balances exist primarily because North Carolina’s balanced budget laws require towns like Garner to plan their annual budgets in a very conservative manner - both in estimating revenue and spending amounts.

Fund balance is similar to a savings account for local governments, providing a source of cash during emergencies and budget shortfalls.

Fund balances serve both as *operating reserves for emergencies* such as natural catastrophes like ice storms and tornadoes and a *source of cash during periods of cash shortfall* (for example, the major portion of property tax revenues are not normally

received until mid-fiscal year). State law actually requires municipalities to *maintain fund balances*. The minimum amount of money to be kept in these reserves is established by a state agency called the *Local Government Commission*, which is responsible for regulating and monitoring the financial practices of North Carolina municipalities.

Although the actual amount of the reserve will vary according to each community’s needs, one thing is certain, maintaining an inadequate fund balance not only can leave a municipality ill-prepared for emergencies, but can also adversely affect its credit ratings or force the municipality to reduce services to meet unforeseen financial obligations.

The Town will *commit*, or set aside via Council resolution, some portion of fund balance for future major expenditures such as land purchases, equipment acquisition and construction projects. The Town also will commit funds to projects as required matching funds to secure federal or state aid for major construction projects.

Typically a government will set aside such funds when a town thinks it can delay the spending on a capital purchase for a few years. Its use is particularly ideal when a steady flow of revenue can be counted on year after year to use in financing certain capital outlays.

This practice allows the Town to level out the impact of large expenditures by spreading their costs over multiple years. Once Council adopts an ordinance to commit funds to a project, money may be accumulated in it through *transfers* from other funds and interest earned on investments.

When enough money has been accumulated for the project, the money is transferred to an operating or capital project fund and spent from there.

In addition to the Council committing funds for future projects or programs, state law also limits how some revenues received can be spent. When there is an accumulation of such funds, they are classified as *restricted*. The Town has restricted funds for such programs as street maintenance and police operations.

THE BUDGET FORMAT

For several years, the Town has used what is called a “*program*” *budget*. This type of budget contains not only the dollar amount of funding but also information about the *activities* and *action plans* established for each department during the year that particular budget is in effect.

To make sure those plans are followed through, departmental budgets include a list of *workload indicators*. The effectiveness of the department is evaluated every year on the basis of how well that department met the objectives established in the annual budget. This is one way we try to ensure quality control in the work we do.

For easy reference, each department budget contains at the bottom of the page a section called “*budget highlights*.” Contained within this section is a list of any significant changes in the level of funding or major items affecting the funding of the department.

Following the narrative page is information regarding the department’s *funding history*, how many employees currently work in the department, what major equipment is owned by the department as well as a listing of *workload indicators*.

The *funding history* section is broken into four major categories: personnel services, professional services, operations

and maintenance (departmental supplies, equipment maintenance, utilities, training, etc.) and capital outlay (major equipment , construction or infrastructure projects).



THE ADOPTION PROCESS

The annual budget process involves a considerable amount of time and effort on the part of staff and Town Council. In fact, the process actually begins in January, well before the adoption deadline of June 30. In January, staff provides the Town Council with a preliminary budget outlook. Department heads begin the preparation of their budget requests at this time.

In an effort to focus attention on major changes which may be proposed, department heads are instructed to submit a *base or continuation budget request* (i.e., funding necessary to continue services at the current year’s level with only inflationary increases factored in). All changes in service must be indicated in what is called a “*decision package*.” During review of the budget, these decision packages are considered and decided upon individually.

Detailed information on the requested decision packages and whether or not they are recommended for funding is included in the *manager’s recommended budget*, which is submitted to the Town Council in May.

The manager’s recommended budget contains a budget message, which introduces the major components of the budget to the Town Council and citizens who wish to

study it. The budget message also summarizes the budget for those who have not had time to study it themselves or are perhaps intimidated by its detail. This budget message is a concise summary of the major features of the proposed budget and therefore represents the best source of information for quick review regarding the recommended budget. The budget message is required by law to be part of the budget document.

During the latter part of May and the first of June, the Town Council reviews the proposed budget with the Manager and staff. These meetings are open to the public and citizens are urged to attend. Once established, the meeting locations and dates

of these meetings are published.

After Town Council and public input, the Town Council adopts the budget.

Coinciding with the development of the program and operating budget, the Town updates its Capital Improvements Plan. This document plans for new construction, infrastructure improvements, and the purchase or replacement of vehicles and equipment. This six-year plan helps the Town budget and prepares for funding these projects, whether included within the General Fund budget or through adoption of capital project funds. Further discussion of the capital improvements plan can be found on page 216 of this document.



Town of Garner FY 13-14 Budget Message

To: Town Council Members and Mayor Williams
From: Hardin Watkins, Town Manager
CC: Rodney Dickerson and Department Heads
Date: June 18, 2013
Re: Town Manager's Budget Message for FY 2013-2014

Please find a copy of the Adopted Fiscal Year 2013-2014 Budget Document attached.

The total budget is \$25.76 million, representing an 8% increase over the adopted FY 12-13 Budget. This total is 8% more than the Adopted FY 11-12 Budget. However, the budget is roughly \$400,000 less than the revised FY 12-13 Budget.

No tax increase is proposed (stays at \$0.49 per \$100) and only \$51,000 of fund balance is projected to be used as a revenue source to balance the budget. Total property valuation is estimated at \$3.065 billion (not including the overlap of values for the new vehicle tax system), up \$42 million from last year. Each cent of the property tax rate will generate an estimated \$291,525 of revenue.

The major hurdles in preparing the FY 13-14 Budget compared to previous years included: increase in capital needs that have been previously unfunded; looming state legislation that could decrease revenues received by the Town; and a generally sluggish economy. Although there are positive signs pointing to a nationwide economic recovery, recovery for the Town of Garner is delayed in comparison to the private sector.

However, the Town is seeing dividends from the difficult fiscal-minded work over the past few years – making tough decisions, improving efficiency, trimming excess, scrutinizing all spending, and looking at our governmental operations in a business-like fashion. In addition, the Town approved a Revenue Savings Plan, in anticipation of the recently approved Bond measures. This plan is intended to help offset the cost for these capital projects in the future. The tough work is paying off via outstanding services at an improved cost to citizens.

The national and state economies appear to be slowly improving. For example, there is a 14% increase in development fees when looking budget to budget.

The Town's document Building Financial Capacity - Ideas for Budgeting, Capital Improvement Financing, & Improved Stewardship of Town Resources, adopted in 2010 by the Town Council, has established worthy goals, provided clear direction for staff, and assisted greatly with establishing a wise path through the economic downturn.

Expenditure highlights include some positive news – the Town has successfully implemented a fully-funded merit system for the first time in several years and delayed equipment and vehicle needs will be addressed this coming year. The Town had been fortunate with no increase in health care premiums in previous years, but it appears that claims and changes to mandated health care have resulted in a 6.7% increase in this cost.

Key non-recurring additions to the budget include: All-America City marketing and promotional plan; first step towards implementing Priority Based Budgeting; re-invigoration of the street resurfacing program; and replacement of numerous vehicles and equipment essential to the services provided by the Police and Public Works departments.

Proudly, we can report that the Town's remaining service levels will stay virtually the same or better for our citizens. This is accomplished largely through continuous efficiency improvements, conscientious and thoughtful effort from Town departments, and wise stewardship of resources.

Good News for Citizens - FY 2013-2014 Budget

Although the overall current economic recovery is slow, Garner residents will see some things that will be pleasing. There are a number of initiatives and investments that will improve the quality of life in our Town.

- ◆ The Town will be able to maintain existing service levels. All Town facilities will remain open and operating with their regular hours.
- ◆ The Police Department will acquire numerous replacement vehicles and computers, and begin upgrading its in-car camera system.
- ◆ Resurfacing of approximately four miles in the Town and additional funds to the existing Pothole Eradication Program will help extend the life of the streets and improve transportation conditions.
- ◆ The Town implemented an online employment application system which has resulted in a more efficient hiring process, an increased number of applicants, and service levels remaining high by hiring the best candidates available.

Pleasing News for Town Employees - FY 2013-2014 Budget

Approximately 48% of the Town's budget is spent on salaries and benefits. The Town's human resources are vital and important to the Town's success in all areas.

- ◆ The Town’s performance-based pay system will be fully funded in the FY 13-14 Budget. Town-wide, this translates to an average increase of 3.0%. This will bring the Town equal to or better than our peer communities in the Triangle. Inclusion of this benefit at the 100% level was a top priority of the budget team.
- ◆ Police staff will receive a large amount of replacement vehicles, laptops and a new in-car camera system.
- ◆ Public Works staff will replace aging equipment, many of it 20 years old or older, including a backhoe, tractor, and mowers.
- ◆ Preventive health care services will continue to be offered at 100% and the generic prescription co-pay will remain at \$4.
- ◆ The Town’s wellness program is designed to promote a culture that supports healthy lifestyle choices and enhance personal well-being, both of which benefit the employee and the Town. The FY 13-14 budget will continue the employee wellness program in hopes of also translating to lower insurance expenses.
- ◆ Dental premiums will not increase for FY13-14 and the plan benefits will remain the same.
- ◆ Although the Town received a slight increase in medical insurance premiums (after two years of no increases), our medical plan benefits will remain the same.
- ◆ The Town has selected a new administrator for Flexible Spending Accounts and the Health Reimbursement Arrangement (formerly referred to as MERP) which will coordinate claims processing, speed up reimbursements and offer new ways to submit claims include a mobile app.
- ◆ The Town budget team is not recommending any across-the-board cost-of-living adjustment (COLA) for FY 13-14. Any funds available to increase employee compensation is utilized to keep health insurance, 401-K, and performance-based merit pay funded as strongly as possible.

Capital Outlay Items

There were a number of **capital outlay items** that did not go through the decision package process due to their routine nature as replacements or ongoing operational nature. The individual items listed below carry a price tag over \$10,000. FY 13-14 sees an increase in spending for capital outlay of \$120,205 more than last year’s amount. In addition, many capital items were included in decision packages. There has been a pent-up demand for replacement of vehicles and equipment since the economic downturn that we are now able to fund. One mower, the radio repeater, and vehicle replacement are paid using Powell Bill funds.

CAPITAL OUTLAY

Inspections

Used Vehicle to Replace Totaled Truck	\$10,000
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Planning

Used Vehicle Replacement	10,000
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Public Works

Backhoe	95,000
Forklift	20,000
Tractor	30,000
Mowers	21,000
Phase II Radio Replacement	10,000
Vehicle Replacement	25,595
Total	\$221,595

Decision Packages

This budget saw many more decision package requests than the previous two years. This is mostly in response to the delay in capital replacements of vehicles and equipment. These items have been identified as Town Council priorities or are essential to daily operations.

DECISION PACKAGES

Administration

Priority Based Budgeting Phase 1	\$5,000
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Economic Development

All-America City Marketing	30,000
Neighborhood College/ Garner 101 Program	2,500
Certified Site Designation (Town’s share)	25,000

Engineering

6 Months Engineering Inspector w/ Used Vehicle	36,239
Street Resurfacing Program	400,000

Parks and Recreation

Vehicle Replacement (financed)	5,093
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Planning

Design Guidelines	25,000
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Police

In-Car Camera System Replacement	32,500
Vehicle Replacement (financed)	179,390
DWI Grant Officer (vehicle, equipment and training)	53,500

Public Works

Pavement Maintenance Program (potholes)	75,000
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Total	\$869,222
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Capital outlay items and decision packages combine for a total of \$1,090,817. This is 66% more than last year’s total.

As we move forward, an area of management concern exists due to the continued deferral of capital needs, repairs, and replacements. Town staff is bringing a multi-year approach to this concern, beginning in FY 13-14.

Agency Funding

The Town will continue its tradition of providing funds to various agencies with community-oriented missions. The only agency that is not funded from last year is Making Magic Alliance, which dissolved as an organization in FY 12-13. All of the other agencies are being funded.

Impact of Staffing Modifications

The Town continues to recognize significant cost savings as a result of various staffing modifications and reorganization. Here are the highlights:

- ◆ Year three of the indefinite freeze of two full-time vacant positions (Planner II – Urban Design Specialist and Equipment Operator – Public Works). These two positions produce an annual savings of \$97,410 in salary and benefits.
- ◆ Previous elimination of four full-time positions and one part-time position utilizing the Town's reduction-in-force (RIF) policy in 2010.

The Town is able to continue providing services at virtually the same level even with these staffing modifications in effect.

Recreation Program Budgets

This is year four of program budgeting for the Parks, Recreation, and Cultural Resources (PRCR) Department. This budget format provides detailed financial information on both the expense and revenue side for every program offered. This has proven to be a valuable management tool for the Town Manager's Office, Finance Department, and the PRCR senior and middle managers. By setting revenue targets that mesh with expenditure estimates, management now has a much better picture of what is occurring in each PRCR program.

The Town is beginning to collect additional revenue in the third quarter of FY 12-13 from a change in fees that was approved in FY 12-13. There are no fee increases in the adopted FY 13-14 Budget.

State-Collected Local Revenue

As consistent with previous budget cycles, significant changes in leadership at the state government level have led to strong considerations for changing the structure and distribution of various state-collected local revenues. These revenues comprise as much as one-fourth of the Town's external revenue sources, and could impact the Town's ability to provide quality services if lost. Although this budget has been adopted under the current collection and distribution laws, we will continue to monitor the actions of the state legislature and make any recommendations to modify projected revenues if necessary.

Detailed Discussion of Revenue

Total revenue for FY 13-14 is projected to be just over \$24.9 million, representing a \$1.07 million increase over the FY 12-13 budget. These projections are based upon trend analysis, past year collection history, and economic projections for the national, state, and local economy. The Town continues to look for innovative ways to provide services under our new economic reality.

The **ad valorem taxes** budget is projected to increase by \$662,130 (4.6%). There are four components of this tax: real property, personal property, public service, and vehicles. From 2012 to 2013, values of real, personal, and public service property increased approximately \$24 million, resulting in a projected growth in revenues. Beginning in July 2013, vehicle taxes will be billed by the DMV under the Tax and Tag Together system. Due to both increases in vehicle value and four months of overlapping collections with the new system, property tax revenues from vehicles is projected to increase \$432,920 from FY 12-13. **However, a majority of this (approximately \$350,000) will only be applicable to the FY 13-14 year, and does not represent sustained growth in the tax base.** Staff has projected an overall 95% collection rate for FY 13-14.

Sales tax receipts are projected to increase \$200,000 (4%) from the FY 12-13 Budget. Sales tax revenue continues to be a steady source of revenue for the Town since the end of the recession, as consumers become more confident and able to make purchases.

Utility franchise taxes, which include distributions of taxes on electricity, natural gas, and telephone services, are projected to increase \$54,000 from FY 12-13. However, this increase is projected in the specific areas of electricity and natural gas use; both of these taxes are highly subject to weather and could change depending on any significant variations of forecasts.

Powell Bill fund distribution will essentially remain flat in FY 13-14. This money, distributed by the state from a portion of the state gas tax and federal highway funding, helps offset the cost of local road, sidewalk and right-of-way maintenance. Money from the Powell Bill capital fund will be transferred into the General Fund to purchase equipment. The fund has been building up money for some time due to revenues exceeding actual expenditures.

One area where the Town is seeing a reduction in revenue is **grant funding from state and federal agencies**. The Town was fortunate to be the recipient of several grants that funded various parks and recreation, police and transportation projects and programs. Most of these funding sources will have ended for FY 13-14 except for Police-related grants. In addition, the Town will see a reduction in reimbursements from the Build America Bonds program as a result of the federal government's budget sequestration.

Another indicator that the economy may be making some gains is the increase in **building permits and other development-related fees**, which are projected to increase \$5,000. While this is good news for the Town, building permit revenues are only 50% of the seven-year average of \$569,000, which were the Town's best growth years during the mid-2000s. Coinciding with this are projected increases in **water and sewer development capacity fees**, which help pay for capacities purchased from the City of Raleigh (who operates Garner's utility systems) and allow the Town to continue to grow.

Car tag fees are projected to increase \$92,770 (29.5%); however, most of this increase is tied to the one-time overlap of the old and new vehicle tax collection system. Such a significant increase will not occur in future budget years.

Extensive evaluation and changes were made to the **parks and recreation rental structure** and **parks and recreation activity fees** that became effective in FY 12-13 in an effort to maintain the current level of service as well as improve the cost recovery percentage recreational programs. As a result of this effort last year, no major fee changes are recommended for FY 13-14. While fees increased significantly from FY 11-12 to FY 12-13, staff projects no major increases in this type of service fee revenue.

Staff is looking to increase **investment income** by reviewing safe investment options that will allow for both maximum liquidity (availability) and yield. Staff is projecting to increase investment income by \$14,000 in FY 13-14. Interest rates on available investment types remain at record lows, and revenues still will be 93% lower than pre-recession levels.

Other funding sources that are not considered revenue are being proposed for this budget, including:

- ◆ Proceeds from the issuance of installment debt in the amount of \$712,295 to purchase replacement vehicles to ensure efficient operations; and
- ◆ Transfers from capital reserve funds and appropriations of Powell Bill reserves totaling \$65,564 to fund equipment needs and retention pond retrofit projects; and
- ◆ Transfers from the Street and Sidewalk fund and the Future Capital fund to help offset the cost of street resurfacing as well as allow those funds, which have minimal monies left to be cleaned up.

The Town's estimated fund balance as of June 30, 2013 will be approximately \$24 million. After reserves are set aside from this amount for funds restricted by external legal requirements or designations by Council, a total of approximately \$14,619,000 remains. This amount represents 58% of the FY 13-14 annual budget. Not included in the above calculations are the \$6.9 million Council has verbally designated be used over the next several years to offset future bond debt service payments.

Garner Volunteer Fire-Rescue, Inc.

The appropriation largely represents 54.7% of shared expenditures with Wake County for GVFR, Inc. for services provided inside and outside the Town Limits of Garner. Although the majority of expenses are the Town's responsibility at a 54.7/45.3% split with Wake County, there are also a number of expenses that are split by other formulas: 84.5/15.5%, 100/0% (Town solely responsible), and 0/100% (County solely responsible). This is a complicated financial exercise.

Wake County, the Town of Garner, and Garner Volunteer Fire-Rescue, Inc. began a new approach to review the budget submitted by GVFR, Inc. Instead of having each entity review the

submission and work towards a recommended funding level, the three entities reviewed the request at one time. Staff believes that this method helped increase awareness about the GVFR, Inc. budget as well as the financial position of Wake County. After this review was completed, the Council referred the GVFR, Inc. budget to the Town's Law and Finance Committee for a recommendation. This Committee developed two proposals, which were reviewed and vetted with the entire Council during the budget work session.

Please see the detailed budget information from GVFR, Inc. in the Appendix.

Conclusion

There are a number of factors that allow us to move along in a fiscally responsible manner this coming year without a tax increase or essential service level reductions.

- ◆ All departments submitted lean and responsible budgets and limited their spending requests. The department managers are commended for their work in this regard.
- ◆ Revenues have rebounded significantly in some categories and the Town will receive a one-time bump in revenues due to the motor vehicle collection method.
- ◆ The Town is frugal and fiscally conservative.
- ◆ Town Council adopted the Revenue Savings Program, helping offset a potential tax increase in the future as it relates to the bond referendum projects.
- ◆ The Building Financial Capacity document (included in Appendix) has proven to be a valuable and worthwhile touchstone to get through tough economic times. Kudos are extended to Town Council for adopting this guideline and urging its use.

Town staff will continue to work diligently to carry out the wishes of the Town's elected officials, citizens, property owners, and stakeholders. There are many hard-working staff members who enable us to meet our goals and have enabled the Town to be successful. There is ample evidence of the many good and positive things that are happening in Garner. Please refer to the Appendix to see a list of noteworthy accomplishments from FY 2012-2013.

Service excellence has been demonstrated in a number of ways during the past year:

- ◆ Garner voters overwhelmingly approved ballot questions on street and sidewalk improvements bonds, parks and recreational bonds, redevelopment bonds and public safety and services facilities bonds in a March 12 special election. Approval rates were 66-74%.
- ◆ The National Civic League named Garner an All-America City finalist – one of only 20 communities in the United States in 2013. A delegation of Garner citizens will travel to Denver in mid-June to compete for the prestigious All-America City Award, which has been called the Nobel Prize for civic accomplishment.

- ◆ The Finance Department earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for the 23rd consecutive year for its comprehensive annual financial report. The certificate is the highest form of recognition in the area of governmental accounting and financial reporting.
- ◆ The Garner Police Department implemented its Data-Driven Approaches to Crime and Traffic Safety (DDACTS), an operational model that uses the integration of location-based crime and traffic data to establish effective and efficient methods for deploying law enforcement and other resources.
- ◆ The 92-bed Strategic Behavioral Health center in Garner's Greenfield South Business Park held its ribbon cutting and community open house. The acute-care center for youth struggling with severe mental-health issues and substance addictions brought 250 jobs and \$12 million in new investment to Garner.
- ◆ The Government Finance Officers Association of the United States and Canada presented the Finance Department with the association's Distinguished Budget Presentation Award for the Town's FY2012-13 budget document. It was the third consecutive year that the Finance Department has earned the award. Marcey Hubbell was cited in particular for her work on the document.
- ◆ White Deer Park was named an official National Wildlife Federation Certified Wildlife Habitat site. The federation cited the park for attracting variety of birds, butterflies and other local animals by providing a wildlife-friendly landscape.
- ◆ The Town implemented a new citizen service request software called "garner info." The system includes a mobile phone app and enables citizens to also submit requests for service via garnernc.gov.

Our budget team leaders, Assistant Town Manager Rodney Dickerson, Finance Director Emily Lucas, and former Management Analyst Kady Doelling, worked countless hours to complete this budget document. They worked diligently with our department heads in an effort to prepare the best outcome possible in a strange economic climate. They deserve special acknowledgement for their hard work and dedication. Purchasing and Accounting Officer Marcey Hubbell does an outstanding job with budget production each year and deserves a great deal of credit for our past three Distinguished Budget Presentation Awards from GFOA.

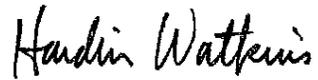
Each of the Town's department heads played a major role in achieving a balanced budget this year. While advocating for their individual department needs, they were also able to contribute positively to meaningful and thoughtful adjustments or recommend delayed expenditures to help the Town get through another sluggish year.

The Town's elected officials sit through many long meetings and sacrifice time away from family to provide policy direction, share the perspective of the community, and encourage us to deliver outstanding services at a great value. Thanks to each of you for volunteering your time in order to improve the Town of Garner.

We are all proud of what we've accomplished and excited about the future in Garner. You've established the community's vision and we are working hard to make it a reality.

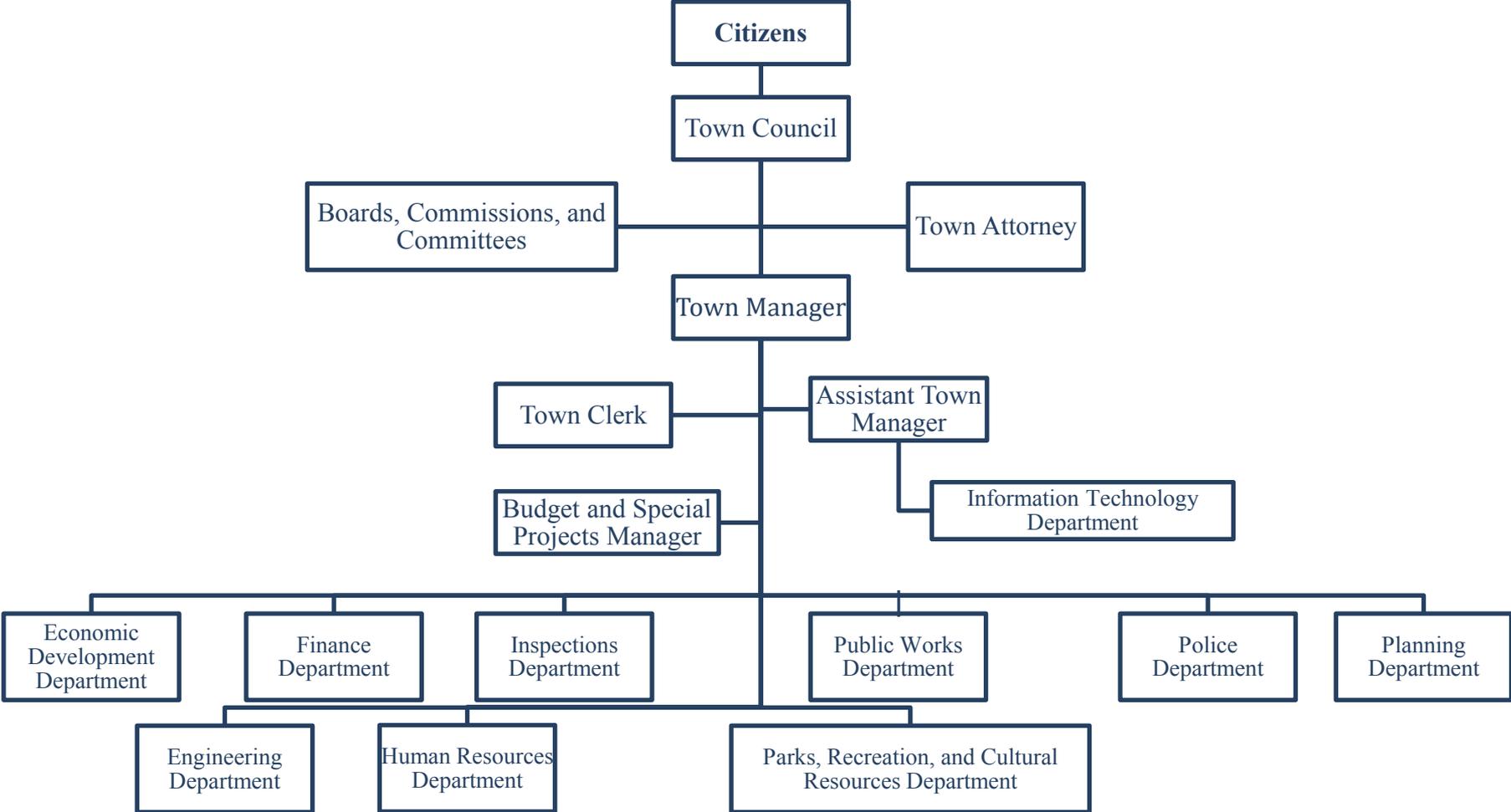
We look forward to presenting this document formally, answering your questions, and refining the budget as needed.

Respectfully submitted,

A handwritten signature in black ink that reads "Hardin Watkins". The signature is written in a cursive, flowing style.

Hardin Watkins
Town Manager

TOWN OF GARNER ORGANIZATIONAL CHART



TOWN OF GARNER GOALS & INITIATIVES

A Council/staff retreat is held annually prior to the budget process to discuss key issues, initiatives and long-term visions.

"We see ourselves as an emerging regional presence committed to strategic planning, developing citizens to become active leaders of the community and continuing to emphasize and promote hometown values and services."

At the 2010 Council retreat, the Town Council and staff developed the following goals and actions that the Town needs to be successful and realize the future as envisioned.

AREA	POSSIBLE ACTION
Provide Outstanding Services	<ul style="list-style-type: none"> • Create a service culture that compliments and underwrites the planned capital improvements • Recognized as a leader in core services provided • Value and importance of the core services that touch our citizens every day and every week
Recreation	<ul style="list-style-type: none"> • Community known for its recreational opportunities
Transportation	<ul style="list-style-type: none"> • Garner's transportation system moves people and goods efficiently
Family Oriented Safe Community	<ul style="list-style-type: none"> • Nice place to raise children • Public safety • Garner is a safe place • Protect the health and safety of our citizens
Fiscal Stability	<ul style="list-style-type: none"> • Fiscal stability • Ensure that Garner is fiscally strong and a financially well managed town. • Provide good value to those that pay us (via taxes, fees, etc.) • Efficient use of Garner's resources (\$\$) • Create financial capacity to implement capital improvements and initiatives
Image & Aesthetics	<ul style="list-style-type: none"> • High quality of life for all residents • Establish or form identity and raise awareness of the many Town qualities, e.g. City of Oaks-Raleigh • Positive image - internal and external • Attractive place to live for the "creative class" and empty nesters searching to relocate • Become an All-America City over the next 5 years • Garner should become an All-America City either by designation or criteria • Enhance public arts program • Improve appearance to become an aesthetically pleasing community

AREA	POSSIBLE ACTION
Proactive Growth	<ul style="list-style-type: none"> • Proactive facility development while maintaining fiscal stability • Implement a vision for growth
Economic Development	<ul style="list-style-type: none"> • Develop infrastructure to plan for growth • Ensure the safety and economic stability of our neighborhoods • Be proactive in marketing our assets and recruiting "top talent" industries to our community • Proactive community development • Profitable and productive place to conduct business • Market Garner as a strategy for economic development success • Niche: find, identify, promote, deliver, be willing to expand or slightly alter, become the best you can be at performing or delivering your niche • DO NOT try to do too much and be everything to everybody!
Citizen Engagement	<ul style="list-style-type: none"> • Engage and empower citizens to achieve our corporate vision • Promote civic engagement, remember a famous quote: "Ask not what your country can do for you, ask what you can do for your country" • Create a citizen academy for local government service • Support effective efforts to integrate and orient an increasingly diverse community
External Relations	<ul style="list-style-type: none"> • Represent local interests at state and federal levels to prevent actions that are not in the best interest of the local community • Well-respected in Triangle region and State of NC • Strong, meaningful relationships with partner government agencies, (Wake County, WCPSS, GVFD, CAMPO, NCDOT, etc.) • Provide leadership in regional initiatives that will enhance our quality of life and, in doing so, become recognized as emerging regional presence
Internal Relations	<ul style="list-style-type: none"> • Maintain strong relations with fellow elected officials and staff • Insure that Garner has effective and responsive government • Serve as leaders to shape policy that benefits the Garner community

TOWN OF GARNER
SUMMARY OF MAJOR ACCOMPLISHMENTS AND ACCOLADES
FISCAL YEAR 2012-13

JULY

- The Garner Police Department implements its Data-Driven Approaches to Crime and Traffic Safety (DDACTS), an operational model that uses the integration of location-based crime and traffic data to establish effective and efficient methods for deploying law enforcement and other resources.
- The North Carolina Railroad Company's online newsletter, *Rail Lines*, includes lengthy feature about Garner's past as well as its plans for the future.

AUGUST

- CLAWS, Inc., of Chapel Hill releases three rescued and rehabilitated barred owls back into the wild at White Deer Park. The 96-acre park, which is listed on the N.C. Birding Trail, offers superb habitat for bird species in a suburban setting.
- The Finance Department earns the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for the 23rd consecutive year for its comprehensive annual financial report.

SEPTEMBER

- Garner Police Department is recognized by winning a second-place prize for a threat assessment bulletin at the International Association of Crime Analysts annual training conference in Henderson, Nevada.

OCTOBER

- The 92-bed Strategic Behavioral Health Center in Garner's Greenfield South Business Park holds its ribbon cutting and community open house. This center for youth struggling with severe mental-health issues and substance addictions brought 250 jobs and \$12 million in new investment to Garner.
- New Trick-or-Treat the Trails event at White Deer Park draws 4,500 trick-or-treaters and parents/guardians. The event also gained great media coverage from local media.

NOVEMBER

- Third *Broadway Voices* season gets under way at Garner Performing Arts Center (GPAC). The series has helped breathe new life into the facility and has earned the Parks, Recreation and Cultural Resources Department statewide honors from the North Carolina Recreation and Park Association.
- Elvis tribute artist Eddie Miles helps kick off second season of *It's Showtime!* series. The series has enjoyed numerous sold-out shows and has brought a diverse array of performing artists to GPAC.
- Over 150 people attend groundbreaking for Garner Veterans Memorial at Lake Benson Park. The \$500,000 project was made possible by donations from citizens, civic groups, local businesses and government entities including the Town of Garner and Wake County.

- The Government Finance Officers Association of the United States and Canada presents the Town with the association's Distinguished Budget Presentation Award for the Town's FY2012-13 budget document. It was the third consecutive year that the Finance Department has earned the award.

DECEMBER

- Theater camp offered by Towne Players of Garner and Town wins statewide award from the North Carolina Recreation and Park Association. It is the second consecutive year that the Town wins the honor for its collaborative efforts to enhance the performing arts in the community.

JANUARY

- The MLK Celebration Committee and Town of Garner hold the third annual commemoration of the life and teachings of the Rev. Dr. Martin Luther King Jr. at Garner Performing Arts Center. Approximately 400 people attend the event.
- Mayor Ronnie Williams is chosen to head the Capital Area Metropolitan Planning Organization's (CAMPO) governing body, the Transportation Advisory Committee. CAMPO is responsible updating a seven-year transportation project schedule as well as a 20-year forecast of projects and programs. CAMPO's work involves making recommendations for transportation projects in its planning area, which includes Wake County and parts of Johnston, Franklin, Harnett and Granville counties.
- The Town receives the Rising Star Award from the North Carolina Association of Festivals and Events for its inaugural Trick-or-Treat the Trails event at White Deer Park (see above under October).

FEBRUARY

- Over a thousand people come out to White Deer Park for the Town's annual Groundhog Day celebration, which has grown exponentially in its five years. Several rescued and rehabilitated owls and raptors were released in the park. The event generated great media coverage.
- White Deer Park is named an official National Wildlife Federation Certified Wildlife Habitat site. The federation cited the park for attracting variety of birds, butterflies and other local animals by providing a wildlife-friendly landscape.
- Puerto Rico-based UltraPure Systems, Inc., which builds and installs equipment for the biotech and pharmaceutical industries, announces that it will open an office and fabrication facility in Garner's Greenfield North Business Park later this year. The location will become the firm's headquarters for its North American operations. That announcement came on the heels of the opening new DataChambers facility in the Lincoln Park industrial area. Both companies will bring millions of dollars of new investment.

MARCH

- Garner voters approve ballot questions on street and sidewalk improvements bonds, parks and recreational bonds, redevelopment bonds and public safety and services facilities bonds in a March 12 special election.
- The Town wins three second-place awards for communications products in the statewide North Carolina City and County Communicators 2013 Excellence in Communications competition.

APRIL

- The Garner Police Department's K9 units win special honors in numerous categories such as apprehension, article search and obedience and as a team are first overall in statewide competition.
- The Town implements new citizen service request software called *garner info*. The system includes a mobile phone app and enables citizens to also submit requests for service via garnernc.gov. More than 100 citizens downloaded the app in the first 10 days of its availability.

MAY

- Alonza Deans is named the 2013 Public Works Employee of the Year for the Town of Garner. The award announcement was made at the Public Works Department's annual cookout, which is held during National Public Works Week.

JUNE

- The National Civic League names Garner one of 10 All-America Cities for 2013. The award is the culmination of nearly a year's work by staff and citizens. A delegation of 44 people traveled to Denver to represent Garner in the All-America City competition. Sponsors from the community funded the bulk of the trip. Highlighted citizen-led projects included the Garner Veterans Memorial, Community of Hope and the emerging arts scene at Garner Performing Arts Center.



BUDGET SUMMARY

An overview of the budget encompassing all funds,
including general information about the budget
process for the Town of Garner

TOWN OF GARNER

BUDGETARY APPROACH AND FINANCIAL STRUCTURE

The Town of Garner prepares, adopts, and administers its budget in accordance with the North Carolina Local Government Budget and Fiscal Control Act. This act establishes responsibilities and deadlines for the various phases of budget preparation and adoption (as outlined in the budget calendar which follows) and mandates availability of the budget document for public inspection, a public hearing on the budget, and, most importantly, adoption of a balanced budget.

The Local Government Budget and Fiscal Control Act also requires that North Carolina local governments use the modified accrual basis of accounting for budget preparation and financial presentation. The modified accrual basis stipulates that revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which a fund liability is incurred, if measurable, except for outstanding principal and interest on general long-term debt, which is recognized when due.

The Town maintains a standard fund structure:

- The **General Fund**, which is supported largely by local property taxes, State-shared revenues, and fees for service. This fund includes the majority of the Town's ongoing operations: general government services, public safety, transportation, environmental protection, parks and recreation, and debt service.
- **Capital Projects Funds**, which track the financial resources used for the acquisition and construction of major facilities that typically span more than one fiscal year. The Town currently has seven active capital project funds, which are described on page 248.

Each year the budget ordinance adopts revenue and expenditure figures for the operating fund, the General Fund. Project ordinances are adopted throughout the fiscal year as needed to support the activities of Capital Project funds.

The Town provides services on a program level, with each Town department operating one or more programs. For instance, the Parks and Recreation department is organized into Administration, Arts and Cultural Resources, Marketing and Special Events, Sports and Fitness, Outdoor Adventure and Program Partners. The annual budget ordinance establishes spending limits at the departmental level, although the budget document is presented on the more detailed, program level. Line item transfers of any size within a department may be approved by the Town Manager, while transfers between departments continue to require Council approval. In addition, any transfer into or out of the salary line items requires Council notification.

Budget Development

Each year, the budget process begins with discussions by Town Council and the Town's senior management, with input from citizens, regarding the issues facing the Town. Town Council identifies their priorities in at their annual retreat. With general direction given by Town Council, each department submits their operating budget request to the Town Manager's office.

Staff from the Town Manager's office reviews the requests and weighs these requests against the available funds and the priorities of the Town. In addition, departments in the Town may submit a Decision Package for review. Decision Packages usually are requests for new programs, projects, or services that generally exceed \$10,000.

In conjunction of the operating budget requests developed by departments, senior management prepares revenue projections, based on changes in local, state, and national trends; changes in policies; and other variables that might affect the Town's funding sources.

Once all budget requests have been reviewed, staff presents its budget recommendations to the Town's senior management, including the Town Manager, and subsequently presents a balanced budget to Town Council. A balanced budget has expenditures equal to revenues, including any proposed use of fund balance. The Town Manager formally presents the budget at a Town Council Meeting for approval, and then again for adoption of the appropriation ordinance.

The Fiscal Year 2013-2014 Budget Schedule is located on page 32.

Budget Amendments

After the budget has been adopted, the approved budget may be changed through a Budget Amendment. The process for a Budget Amendment generally begins with a request from the affected department to the Finance Director. The Finance Director reviews the request for consistency with Town Council goals and is weighed against other Town needs and the availability of funding. Upon approval, the request and justification are presented to Town Council at a public meeting for final approval.

TOWN OF GARNER CURRENT ECONOMIC FACTORS

The Town's document Building Financial Capacity - Ideas for Budgeting, Capital Improvement Financing & Improved Stewardship of Town Resources, adopted unanimously at the April 20, 2010 Town Council Meeting, has established worthy goals, provided clear direction for staff, and assisted greatly with establishing a wise path through the economic downturn.

In this document there are short term budget and management initiatives identified such as: identify and engage outside resources, complete an efficiency/optimization study, use bond capacity, look for ways to further trim operational expenses Town-wide, increase certain fees to generate additional revenue, and shop the benefits and insurance packages. Longer term and external initiatives include: moving the residential/commercial tax base ratio to 50/50, seek improvements to Downtown Garner, and leverage infrastructure improvements for development and growth. External partnering initiatives include: finding opportunities to access Wake County, developing public/private partnerships, and partnering with Wake County.

As consistent with previous budget cycles, significant changes in leadership at the state government level have led to strong considerations for changing the structure and distribution of various state-collected local revenues. These revenues comprise as much as one-fourth of the Town's external revenue sources, and could impact the Town's ability to provide quality services if lost. The budget has been prepared under the current collection and distribution laws, however, staff continues to monitor the actions of the state legislature and make any recommendations to modify projected revenues if necessary.

One area where the Town is seeing a reduction in revenue is grant funding from state and federal agencies. The Town was fortunate to be the recipient of several grants that funded various parks and recreation, police and transportation projects and programs. Most of these funding sources will have ended for FY 13-14 except for police-related grants. In addition, the Town will see a reduction in reimbursements from the Build America Bonds program as a result of the federal government's budget sequestration.

Despite all of this, the Town believes the national and state economies appear to be slowly improving.

**TOWN OF GARNER
FISCAL YEAR 2013-2014 BUDGET CALENDAR**

December

- Budget Kick-Off Meeting with Department Heads..... 12.19.12
- Personnel Budget entered by Budget Team 12.19.12
- Budget Kick-Off Meeting with Non Departmental Agencies..... 12.20.12
- Operating Budget Data Entry by Departments 12.19.12-12.31.12

January

- Operating Budget Data Entry by Departments (continued).....1.01.13-1.25.13
- Last Day to Enter Operating Budget 1.25.13
- Last Day to Submit New Position, Grant Application, and IT Projects Forms 1.25.13
- Last Day for Non Departmental Agencies to submit budget requests to Town..... 1.25.13
- Budget Team review Fleet Requests 1.28.13
- Budget Team Internal Operating Budget Reviews 1.28.13-1.31.13

February

- Budget Team Internal Operating Budget Reviews (continued) 2.01.13-2.15.13
- Capital Improvement Plan Entry by Departments2.01.13-2.28.13
- Council Public Hearing on Budget 2.04.13
- IT Project Recommendations to Budget Team 2.15.13
- Last Day for to submit budget Agency Funding requests to Town..... 2.15.13
- Operating Reviews with Departments 2.25.13-2.28.13

March

- Operating Reviews with Departments 3.01.13-3.08.13
- Three Year Staffing Plan Discussion with Departments 3.11.13-3.15.13
- Last Day to Enter Capital Improvement Plan 3.15.13
- Management and Budget Internal Capital Budget Review..... 3.18.13-3.22.13
- Capital Improvement Plan Reviews with Departments 3.25.13-3.29.13
- Last Day to submit Department Narratives and Action Plan Updates 3.29.13

April

- 2012 Budget Presentation Preparation..... 4.01.13-4.26.13
- Council receives copy of proposed budget.....4.29.13

May

- Town Council Budget Introduction – Special Work Session5.15.13
- Town Council Budget Summary – Special Work Session 5.16.13

June

- Budget Public Hearing..... 6.03.13
- Budget Proposed Council Adoption..... 6.18.13
- Prepare Budget Book and Budget Brief..... 6.19.13-6.30.13

July

- Prepare Budget Book and Budget Brief (continued) 7.01.13-7.31.13

August

- Publish Budget Book 8.30.13

TOWN OF GARNER

BUDGETARY AND FISCAL POLICIES AND PRACTICES

I. BUDGET

A. Balanced budget.

The Town Manager shall prepare a proposed balanced budget for each fund, itemizing revenues and expenditures.

B. Level of authority.

The Town Council shall adopt the budget of the Town of Garner at the program level.

C. Budget amendments and transfers.

The Town Manager is 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 Council at the first regularly scheduled meeting of each month.

Transfers between departments and revisions of the revenue or expenditure totals shall require Council approval by budget ordinance.

Funds from capital project budgets to be closed shall be transferred into capital reserve funds.

II. REVENUES

A. Review of fee schedules.

All fee schedules and user charges are reviewed and adjusted periodically to ensure that rates are equitable and cover the total cost of the service or that portion of the total cost deemed appropriate by the Town of Garner.

B. Anticipated grants.

Grant funds or similar contractual revenue of a temporary nature are budgeted only if they are contracted at the time of the recommended budget. Otherwise, separate appropriations will be made during the year as such grants are awarded or contracts made.

The Town of Garner shall aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the Town of Garner's interest.

Prior to applying for and accepting intergovernmental aid, the Town of Garner will examine the matching requirements so that the source and availability of these funds may be determined before grant application is made.

The Town of Garner shall also assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits.

II. REVENUES (continued)

C. Impact/development fees.

The Town of Garner shall require new development activity to pay fair share fees for new capital facilities or expansion of existing facilities necessitated by such new development. These impact fees shall not exceed a pro rata share of the reasonably anticipated costs of such improvements

D. Enterprise/special funds.

The Town of Garner will establish and maintain special revenue funds that will be used to account for the proceeds of specific revenue sources to finance specified activities that are required by statute, ordinance, resolution or executive order.

Enterprise fund working capital in excess of that needed for operations may be used for capital needs in order to conserve the debt capacity of those funds for major facility expansions to meet future needs.

E. Cost recovery fees.

The Town of Garner will set fees and user charges for each enterprise fund, such as Water/Sewer, at a level to support the direct and appropriate indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.

F. User fee levels.

The Town of Garner will establish all user charges and fees at an appropriate level after recognition of the cost of providing the services. Periodically, the Town of Garner will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

G. Property tax collection.

The Town of Garner shall try to maintain as high a collection rate as possible. All delinquent taxes will be aggressively pursued.

III. EXPENDITURES

A. Measuring efficiencies (performance measures).

The Town of Garner staff attempts to minimize the financial burden on the Town of Garner's taxpayers through systematic program reviews and evaluations aimed at improving the efficiency and effectiveness of Town of Garner programs. These periodic reviews consider past trends and experiences elsewhere, and revisions to annual budget guidelines are based on current need and program efficiency. Such information is integral to the preparation of the annual budget.

IV. DEBT

A. Long-term debt.

When the Town of Garner utilizes long-term debt financing, it will ensure that conservatively projecting the revenue sources that will be utilized to pay the debt and financing the improvement over a period not greater than the useful life of the improvement soundly finance the debt.

The Town of Garner will confine long-term borrowing to capital improvements that cannot be financed from current revenues.

B. Debt limitation.

The Town of Garner shall manage the issuance of debt obligation such that the net debt of the Town of Garner shall not exceed eight percent (8%) of the assessed value of taxable property, as required by North Carolina State Statutes.

C. Credit rating.

The Town of Garner will seek to maintain and, if possible, improve its current **AA** bond rating so its borrowing costs are minimized and its access to credit is preserved.

D. Disclosure - Full and continuing.

Full disclosure of operations will be made to the bond rating agencies and other users of Town of Garner's financial information. The Town of Garner staff, with the assistance of its financial advisor, feasibility consultant and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Official Statements, and will take responsibility for the accuracy of all financial information released.

E. Debt financing mechanisms.

The Town of Garner will examine all financial alternatives in addition to long-term debt, pay-as-you-go, joint financing, reserve funds, lease-purchase, authorities and special districts, special assessments, state and federal aid, certificates of obligation, tax increment and borrowing from other funds.

V. CAPITAL IMPROVEMENTS

A. Develop CIP.

The Town of Garner will plan for capital improvements over a multi-year period of time. The Capital Improvements Program will directly relate to the long-range plans and policies of the Town of Garner.

B. Least costing financing method.

The Town Manager will determine and recommend to the Town Council the least costly financing method for all capital projects.

V. CAPITAL IMPROVEMENTS (continued)

C. Asset maintenance.

To maintain the Town of Garner's physical assets, a current inventory of all of the Town of Garner's physical assets and their condition and maintenance costs shall be maintained.

VI. CASH MANAGEMENT

A. Cash flow forecasting methodologies.

The Town of Garner will conduct an analysis of cash flow needs on a monthly basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.

B. Cash available for investment and time period of investment.

The Finance Director shall on an ongoing basis determine the amount of money available for investment. The Finance Director shall limit the amount available for investment and schedule the maturities of such investments so that the Town of Garner will at all times have sufficient monies available on demand deposits to ensure prompt payment of all Town of Garner obligations.

C. FDIC insured deposit accounts.

The Town of Garner shall deposit its funds only in deposit accounts that are insured by the Federal Deposit Insurance Corporation or fully collateralized by securities which are authorized by law to be used to collateralize the Town of Garner's deposits.

The Town of Garner policy is to invest only in securities that are authorized as collateral for deposits by state law.

VII. INVESTMENTS

A. Return on invested capital.

The Finance Director will be responsible for investing Town of Garner funds in such a manner that the absolute return on invested capital may be maximized while the risk to invested capital is minimized.

When making investments, the Town of Garner will follow State law and local investment guidelines and shall abide by the following criteria in priority order: 1) Preservation of capital; 2) Maintenance of a liquid position and 3) Maximum yield.

B. Funds available for investment.

Funds available for investment include the general fund, special revenue funds, capital projects funds, enterprise fund, reserve funds, trust and agency funds to the extent not required by law or existing contract to be kept segregated and managed separately, debt service funds including reserves and sinking funds and any new fund created by the Town of Garner unless specifically exempted from this policy by the Town Council or by law.

VII. INVESTMENTS (continued)

C. Review of investments.

The Finance Director presents a monthly report to the Town Council that provides a summary of investment transactions and performance for the year to date.

The Town of Garner's investments shall be reviewed annually by the Town of Garner's auditor as part of the annual audit process. Any irregularities shall be reported directly to the Town Council through the audit report and/or verbally through attendance at a regular or special Town Council meeting.

D. Investment instruments.

All eligible investments of the Town of Garner funds shall be limited to obligations of the U.S. Government, such as Treasury Bills, Bonds and Notes, time deposits with any bank or savings and loan whose principal office is in North Carolina, and the North Carolina Capital Management Trust; and any other type of legal investments which shall have the concurrence of the Town Council.

VIII. ACCOUNTING

A. Accounting systems and GAAP.

The Town of Garner shall maintain the highest level accounting practices possible. Accounting systems shall be maintained in order to facilitate financial reporting in conformance with Generally Accepted Accounting Principles (GAAP) promulgated by the Governmental Accounting Standards Board. "Basis of accounting" refers to when revenues and expenditures are "recognized" in the accounts and reported in the financial statements.

All funds of the Town of Garner are accounted for during the year on the "modified accrual" basis of accounting in accordance with State law. The governmental and agency fund revenues and expenditures are recognized on this modified accrual basis, where revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for immature principal and interest on general long-term debt, which is recognized when due.

A proprietary fund, or enterprise fund, revenues and expenditures are recognized on the "accrual basis". Under this basis, revenues are recognized in the accounting period when earned and expenditures are recognized in the period when incurred. Unbilled receivables are accrued as revenues.

B. Annual audit and independent auditor.

An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion that will be incorporated in the Comprehensive Annual Financial Report.

VIII. ACCOUNTING (continued)

C. Full disclosure.

Full disclosure shall be provided in the Comprehensive Annual Financial Report, Official Statements and all other financial reports.

The Town of Garner will promote full disclosure in its annual financial statements and its bond presentations.

D. Comparative revenue and expenditure projections.

Expenditures for all capital needs are projected annually for at least five years beyond the current budget.

E. Internal accounting controls.

The use of internal accounting controls to the maximum extent feasible is encouraged. Internal accounting controls include both procedures and use of equipment.

IX. PURCHASING

A. Centralized purchasing.

Commitment of Town of Garner funds for purchasing without issuance of a purchase order signed by an authorized Finance Department employee is prohibited by North Carolina General Statutes. Any purchase agreement entered into without the issuance of a properly executed purchase order is invalid and unenforceable against the Town.

Professional services of consultants, engineers, architects, attorneys, etc., are exempt from central purchasing. The details of such purchases may be arranged directly by department heads. However, department heads must obtain a purchase order from the purchasing office certifying the availability of funds to pay for such services.

B. Contracts administered by purchasing.

Town of Garner purchasing personnel are responsible for the administration of contracts used for procurement of supplies or materials, service, maintenance and rental of equipment. These contracts are established and approved by the Finance Director.

Contracts that are administered by the purchase office are as follows:

- Purchase orders
- Open purchase orders
- Maintenance agreements/contracts
- Service contracts
- Rental agreements/contracts
- Lease purchase agreements

IX. PURCHASING (continued)

C. Competitive bidding process.

In accordance with North Carolina General Statutes, the Town of Garner requires that **formal bids** be accepted on all requests for supplies, materials, or equipment with an estimated cost of \$90,000 or more and construction or repair work requiring an estimated cost of \$300,000. The Purchasing Manager is responsible for administering all formal bids with exception to the following:

- a. Bids for construction contracts normally prepared by the Town Engineer.
- b. Bids for special projects assigned to the Town Manager's office by the Town Council.
- c. Bids for recreational projects authorized by the Town Council.

It is the policy of the Town of Garner to have all **informal bids** with estimated costs of \$1,000 or more in writing. Amounts for purchases under \$1,000 may be obtained verbally or via telephone from the supplier. The purchasing office shall obtain competitive prices regardless of amount whenever economically possible to ensure all Town purchases are at the best price.

D. The purchasing process.

It is the policy of the Town of Garner that all purchases with an estimated cost of \$500 or more be processed on a requisition and submitted to the Town's purchasing office. Purchases under \$500 may be made from petty cash, or by a check request.

E. Purchase of equipment not included in budget.

It is policy of the Town of Garner that all purchases for equipment not included in the budget be submitted to the Town Manager for approval.

F. Service contracts.

The following are considered to be professional services and do not normally require bidding unless competitive bidding is in the Town of Garner's best interest:

Aerial mapping service, architectural services, engineering services, special consulting, auditing services, secretarial services and temporary labor services.

The following services to be obtained by competitive bidding procedures:

Uniform service, exterminating service, janitorial service and computer service.

It is the policy of the Town of Garner to submit all services of \$20,000 or more to the Town Council for approval and to require a written contract.

IX. PURCHASING (continued)

G. Disposal of surplus property.

It is the policy of the Town of Garner that the Purchasing Manager, with approval of the Town Council, processes all surplus property sales annually through public auction. The Town Council may at times authorize certain departments to sell specified property. In each case Council must set forth the price to be used.

No Town employee or department head may dispose of or trade-in Town property of any kind without first receiving approval of the Town Council.

All sales are made in compliance with the North Carolina General Statutes governing such.

H. Recycled materials procurement policy.

The Town of Garner will seek to buy and use products needed for Town services that are made with recycled materials if the recycled items are reasonably cost competitive with non-recycled products and meet or exceed specifications and user quality levels set forth by the Town. The Town of Garner may, at its option and on a case-by-case basis, consider purchasing recycled products not exceeding 10% more in cost than the comparable non-recycled product.

The Town will give special emphasis to products and materials made from post-consumer recycled materials.

X. RISK MANAGEMENT

A. Loss of property and equipment.

The Town of Garner shall develop adequate protection from loss due to property damage or liabilities of the Town of Garner.

B. Contractor responsibilities.

The Town of Garner shall transfer risk where cost effective by purchasing insurance and requiring contractors to carry insurance.

C. Potentially hazardous situations, practices and conditions.

Potentially hazardous situations, practices and conditions will continue to be evaluated and, where feasible and cost effective, reduced or eliminated.

XI. ECONOMIC DEVELOPMENT

A. Economic base and diversification.

The Town of Garner shall continue to attempt to diversify and stabilize its economic base in order to protect the community against economic downturns and to take advantage of economic upswings.

XI. ECONOMIC DEVELOPMENT (continued)

B. Planned industrial and commercial development.

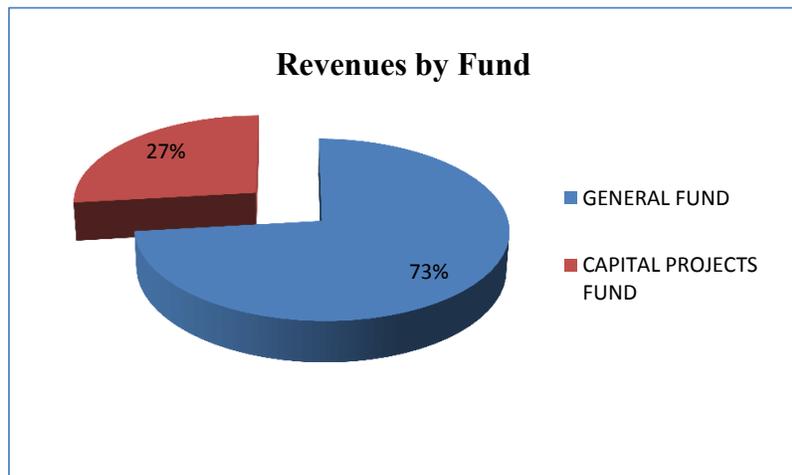
The Town of Garner shall continue its private/public economic development efforts to “market” Garner as a desirable place for present business and industry to expand and for outside business and industry to relocate. The Town of Garner will emphasize attracting industrial and commercial enterprises that will employ the local labor force.

**TOWN OF GARNER
BUDGET OVERVIEW - ALL FUNDS**

REVENUES & SOURCES	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
Ad Valorem Taxes	\$ 14,980,052	\$ 14,886,907	\$ 14,793,235	\$ 14,851,217	\$ 14,955,030
Other Taxes & Licenses	4,217,586	4,576,017	4,573,911	4,683,258	4,908,710
Intergovernmental	2,756,568	2,844,450	2,918,028	3,384,601	2,861,004
Permits and Fees	1,127,074	670,668	1,079,702	1,304,904	1,477,077
Sales and Services	467,471	663,779	501,335	498,632	518,760
Investment Earnings	40,177	21,571	17,851	11,565	23,570
Other Revenues	268,588	1,000,520	2,730,840	202,786	184,550
Total Revenue	23,857,516	24,663,912	26,614,902	24,936,963	24,928,701
Transfers from other funds	727,925	340,000	541,284	901,931	1,278,085
Sale of capital assets	-	-	35,202	6,927	13,500
Proceeds from debt issuance	-	9,505,828	-	-	10,105,767
Fund balance appropriated	-	-	-	-	71,564
Total Resources	\$ 24,585,441	\$ 34,509,740	\$ 27,191,388	\$ 25,845,821	\$ 36,397,617
EXPENDITURES & USES					
General Fund					
General Government	\$ 6,031,883	\$ 7,971,371	\$ 5,414,100	\$ 7,398,358	\$ 8,376,890
Public Safety	9,415,377	9,309,560	9,488,605	9,640,520	9,140,385
Transportation	2,032,223	1,477,835	2,241,792	2,297,405	2,135,782
Environmental Protection	1,916,298	1,661,240	1,742,909	1,788,993	1,772,878
Cultural and Recreational	2,396,481	1,701,526	2,425,894	1,754,534	1,663,973
Capital Projects	1,112,593	331,081	5,978,797	1,346,891	11,666,662
Debt Service	940,676	1,254,015	1,271,794	1,534,953	1,641,047
Total Expenditures	23,845,531	23,706,628	28,563,891	25,761,654	36,397,617
Transfers to Other Funds	727,925	340,000	541,284	430,774	-
Total Expenditures and Other Uses	\$ 24,573,456	\$ 24,046,628	\$ 29,105,175	\$ 26,192,428	\$ 36,397,617

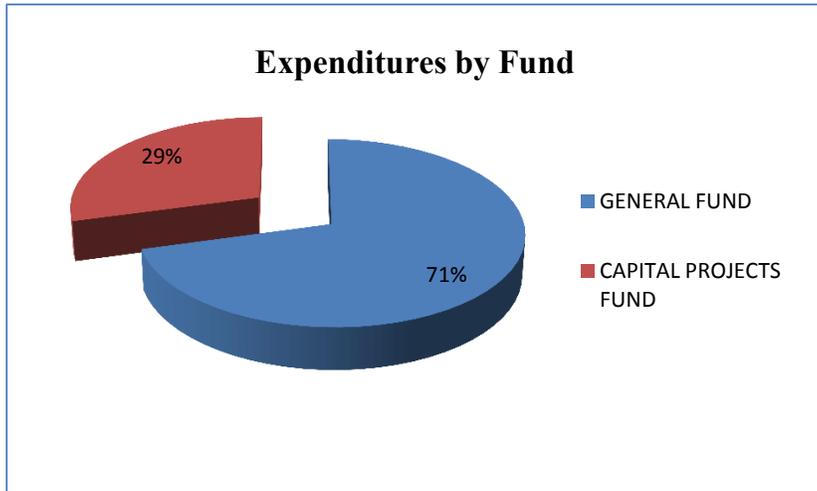
TOWN OF GARNER
SUMMARY OF REVENUES - ALL FUNDS

REVENUES AND SOURCES	TOTAL	GENERAL FUND	CAPITAL PROJECTS FUND
<i>Ad Valorem Taxes</i>			
-- Current Year	\$ 14,743,100	\$ 14,743,100	\$ -
-- Prior Years	159,300	159,300	-
-- Penalties and Interest	52,630	52,630	-
Subtotal: Property Taxes	14,955,030	14,955,030	-
<i>Other Taxes</i>			
-- ABC Mixed Beverage	86,340	86,340	-
-- Local Option Sales Tax	4,660,310	4,660,310	-
-- Privilege License	67,720	67,720	-
-- Heavy Equipment Rental Tax	78,340	78,340	-
-- Solid Waste Disposal Fee	16,000	16,000	-
Subtotal: Other Taxes	4,908,710	4,908,710	-
Assessments to Property	8,300	8,300	-
Intergovernmental Revenues	2,861,004	2,861,004	-
Permits and Fees	1,477,077	1,477,077	-
Sales and Services	518,760	518,760	-
Investment Revenues	23,570	23,570	-
Other Revenue	189,750	163,450	26,300
Total Revenues	24,942,201	24,915,901	26,300
Transfers from Other Funds	1,278,085	62,085	1,216,000
Proceeds of Debt Issuance	10,105,767	712,295	9,393,472
Fund Balance Appropriated	71,564	71,564	-
Total Resources	36,397,617	25,761,845	10,635,772
Less: Transfers from Other Funds	-	(62,085)	(1,216,000)
TOTAL NET RESOURCES	\$ 36,397,617	\$ 25,699,760	\$ 9,419,772



**TOWN OF GARNER
SUMMARY OF EXPENDITURES - ALL FUNDS**

EXPENDITURES AND USES	TOTAL	GENERAL FUND	CAPITAL PROJECTS FUNDS
General Government	\$ 8,376,890	\$ 8,376,890	\$ -
Public Safety	9,140,385	9,140,385	-
Transportation	2,135,782	2,135,782	-
Environmental Protection	1,772,878	1,772,878	-
Cultural and Recreational	1,663,973	1,663,973	-
Debt Service	1,641,047	1,641,047	-
Capital Projects	11,666,662	1,030,890	10,635,772
Transfers to Other Funds	-	-	-
Total Expenditures	36,397,617	25,761,845	10,635,772
Less: Transfers to Other Funds	-	-	-
TOTAL NET EXPENDITURES	\$ 36,397,617	\$ 25,761,845	\$ 10,635,772



**TOWN OF GARNER
SUMMARY OF CHANGES IN FUND BALANCES**

GENERAL FUND	ESTIMATED YEAR ENDING <u>JUNE 30, 2013</u>	BUDGET YEAR ENDING <u>JUNE 30, 2014</u>
Total Fund Balance Available Beginning of Year	\$ 23,418,824	\$ 23,569,513
Revenues & Other Financing Sources	24,938,772	25,628,196
Expenditures	24,828,466	25,761,845
Transfers In	471,157	62,085
Transfers Out	<u>430,774</u>	<u>-</u>
Total Fund Balance Available End of Year	\$ 23,569,513	\$ 23,497,949

Composition of Estimated Fund Balance at June 30, 2013:

Nonspendable Fund Balance:

Inventories	\$ 32,416
Prepays	<u>16,994</u>
Subtotal: Nonspendable Fund Balance	49,410

Restricted Fund Balance:

State statute	1,401,000
Powell Bill	<u>472,972</u>
Subtotal: Restricted Fund Balance	1,873,972

Committed Fund Balance:

Future recreation center	3,448,746
Stormwater infrastructure	539,995
Water/sewer capacity debt	186,185
Roadway improvements	2,502,507
Other projects	<u>285,777</u>
Subtotal: Committed Fund Balance	6,963,210

Assigned Fund Balance:

Encumbrances	385,139
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Undesignated Fund Balance	<u>14,297,782</u>
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Total Estimated Fund Balance at June 30, 2013	<u><u>\$ 23,569,513</u></u>
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TOWN OF GARNER DEBT MANAGEMENT

Rapid growth challenges a local government's ability to meet the service demands of residents. Growth creates a demand for quality infrastructure and facilities. Citizens will need more parks, community facilities, sidewalks and greenways, water and sewer, etc. Normally, however, there is a time lag between the demands of growth and the corresponding increase in revenue collected from taxes, fees, etc. This produces a need to "finance" public facilities, infrastructure, and equipment.

Financing of these capital costs can be accomplished through various financing sources called "bonded debt," which may include pay-as-you-go financing, debt financing, and public-private ventures, as prescribed by State law.

The Town of Garner's primary objectives in debt management are:

- To keep the level of indebtedness within available resources. When the Town of Garner utilizes long-term debt financing, it will ensure that the debt is soundly financed by conservatively projecting the revenue sources that will be utilized to pay the debt and financing the improvement over a period not greater than the useful life of the improvement. Long-term borrowing will be confined to capital improvements that cannot be financed from current revenues; and
- To manage the issuance of debt obligation such that:
 - (1) Direct net debt as a percentage of total assessed value of taxable property should not exceed 2.0%
 - (2) The ratio of direct net debt service expenditures as a percent of total governmental fund expenditures should not exceed 15% with an aggregate ten-year principal payout ratio target of 50% or better.

The Town's current bond ratings are AA by Standard and Poor's and Aa2 by Moody's Investors Service.

No additional debt was issued during the 2012-2013 fiscal year.

On March 1, 2001 the Town transferred ownership of the Enterprise Fund assets and liabilities to the City of Raleigh. The Enterprise Fund debt has been reclassified as General Long Term Debt and debt service payments will be repaid from the General Fund. Debt service cost for Enterprise Fund debt will be reimbursed by the City of Raleigh.

The Town of Garner's long-term debt currently consists of general obligation bonds and promissory notes. The Town has no revenue bond issues; the general obligation bonds are collateralized by the full faith, credit and taxing power of the Town.

Bonds payable at June 30, 2013 are comprised of the following issues:

- | | |
|--|---|
| <ul style="list-style-type: none">- \$1,250,000 1996 water serial bonds with annual installments through April 2015. Interest varying from 5.4% to 5.6%. | <ul style="list-style-type: none">- \$6,050,000 2011 taxable public improvement bonds (Build America Bonds) with annual installments through February 2031. Interest varying from 1.05% to 5.25%. |
|--|---|

Other long-term debt includes:

- | | |
|--|--|
| <ul style="list-style-type: none">- \$7,242,800 financing agreement (various projects) with semiannual installments through June 26, 2021. Interest of 3.94%.- \$54,663 financing agreement for computers and equipment with monthly installments through September 2013. Interest of 2.344%. | <ul style="list-style-type: none">- \$3,400,000 financing agreement (various projects) with semiannual installments through September 2026. Interest of 3.79%. |
|--|--|

**TOWN OF GARNER
COMPUTATION OF LEGAL DEBT MARGIN**

Calculation of Debt Limit

Assessed Value of Taxable Property	\$ 3,029,618,487
Multiplied by State Limitation of 8%	<u>x .08</u>
DEBT LIMIT	242,369,479

Calculation of Town of Garner's Debt

Total Debt Applicable to the Debt Limit at June 30, 2013	\$ 13,115,482
Less: Assets in Debt Service Reserves available for payment of debt	<u>-</u>
TOTAL AMOUNT OF DEBT APPLICABLE TO DEBT LIMIT	13,115,482
LEGAL DEBT MARGIN	<u><u>\$ 229,253,997</u></u>

FISCAL YEAR 2013-2014 DEBT SERVICE

Below is the summary of debt service payments due for FY 2013-14

<u>Purpose</u>	<u>Original Debt</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total Payment</u>
<u>NON-UTILITY DEBT</u>				
Public Improvement Bonds (2011)	\$ 6,050,000	\$ 120,000	\$ 246,248	\$ 366,248
Capital Projects	7,242,800	482,854	147,440	630,294
Water and Sewer Capacity and Capital Projects	3,400,000	226,667	115,974	342,641
Computer Equipment 2010	54,663	9,661	174	<u>9,835</u>
TOTAL DEBT SERVICE - NON-UTILITY				<u>1,349,018</u>
<u>UTILITY DEBT</u>				
Water (1996)	1,250,000	100,000	7,000	<u>107,000</u>
TOTAL DEBT SERVICE - UTILITY DEBT				<u>107,000</u>
TOTAL DEBT SERVICE				<u><u>\$ 1,456,018</u></u>

On the following page is a schedule of the Town of Garner's long-term debt payments.

Bonds Authorized and Unissued

The Town has authorized bonds totaling \$35,716,000 that are unissued.

TOWN OF GARNER
SUMMARY OF LONG-TERM DEBT REQUIREMENTS

GENERAL FUND DEBT

FISCAL YEAR	GENERAL OBLIGATION BONDS		PROMISSORY NOTES		TOTAL DEBT DUE		TOTAL
	Principal	Interest	Principal	Interest	Principal	Interest	
2013-14	\$ 220,000	\$ 253,247	\$ 719,181	\$ 263,587	\$ 939,181	\$ 516,834	\$ 1,456,015
2014-15	185,000	245,847	709,520	235,799	\$ 894,520	481,646	1,376,166
2015-16	175,000	241,248	709,520	208,183	\$ 884,520	449,431	1,333,951
2016-17	175,000	237,310	709,520	180,568	\$ 884,520	417,878	1,302,398
2017-18	175,000	232,584	709,520	152,953	\$ 884,520	385,537	1,270,057
2018-19	175,000	227,248	709,520	125,338	\$ 884,520	352,586	1,237,106
2019-20	175,000	221,298	709,520	97,723	\$ 884,520	319,021	1,203,541
2020-21	175,000	214,910	709,520	70,107	\$ 884,520	285,017	1,169,537
2021-22	445,000	208,173	226,667	47,249	\$ 671,667	255,422	927,089
2022-23	445,000	190,150	226,667	38,658	\$ 671,667	228,808	900,475
2023-24	445,000	171,238	226,667	30,067	\$ 671,667	201,305	872,972
2024-25	450,000	152,325	226,667	21,477	\$ 676,667	173,802	850,469
2025-26	450,000	133,200	226,667	12,886	\$ 676,667	146,086	822,753
2026-27	450,000	111,825	226,666	4,295	\$ 676,666	116,120	792,786
2027-28	450,000	90,675	-	-	\$ 450,000	90,675	540,675
2028-29	450,000	69,525	-	-	\$ 450,000	69,525	519,525
2029-30	450,000	47,025	-	-	\$ 450,000	47,025	497,025
2030-31	450,000	23,625	-	-	\$ 450,000	23,625	473,625
Total	\$ 5,940,000	\$ 3,071,453	\$ 7,045,822	\$ 1,488,890	\$ 12,985,822	\$ 4,560,343	\$ 17,546,165

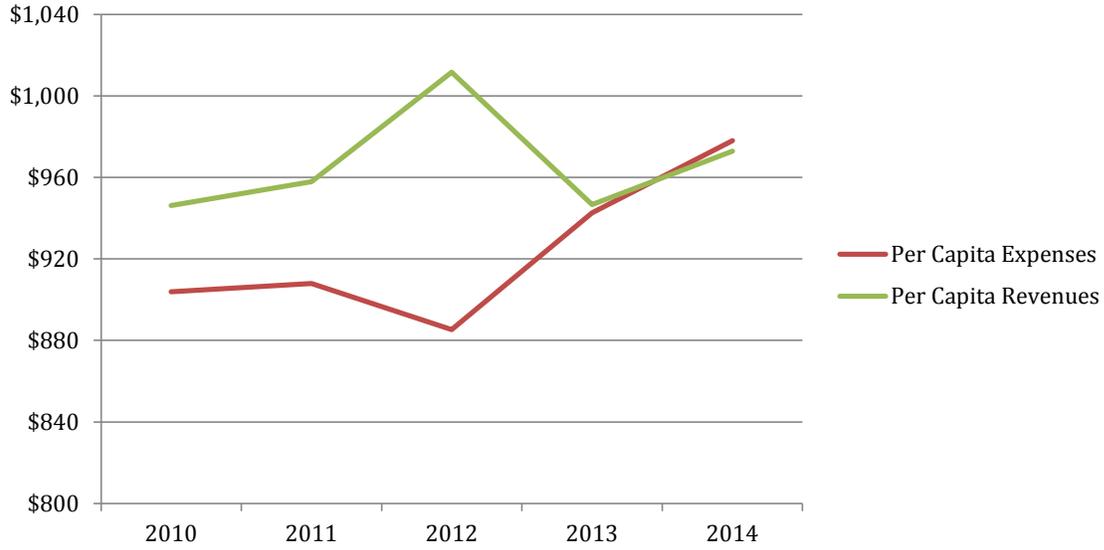
NOTE:

The Town has no revenue bond issues; the general obligation bonds are collateralized by the full faith, credit and taxing power of the Town. In keeping with the modified accrual basis of accounting mandated by the North Carolina Local Government Budget and Fiscal Control Act, principal and interest

**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL**

The fund used to account
for all financial resources
other than those required to be
accounted for in another fund
under State law or
for purposes of
administrative control

**TOWN OF GARNER
GENERAL FUND REVENUES AND EXPENDITURES PER CAPITA**



*Amounts do not include transfers.

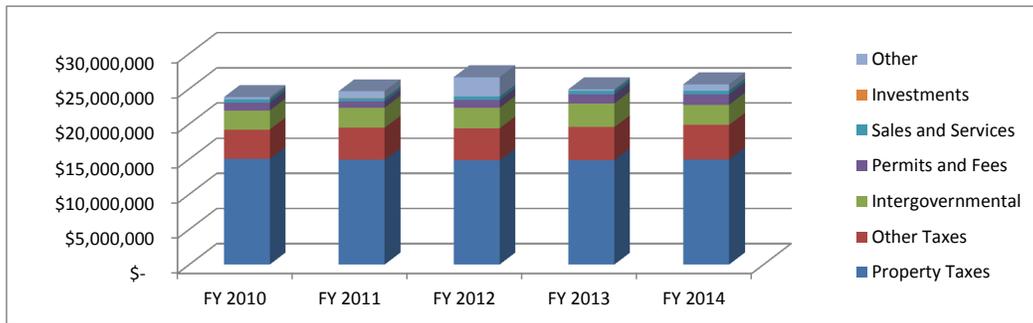
	<u>Fiscal Year</u>		<u>Per Capita Revenues</u>		<u>Per Capita Expenses</u>
	2010	\$	948.53	\$	903.82
	2011		958.01		907.96
	2012	(1)	1011.63		885.25
Estimated	2013		946.73		942.54
Budget	2014		972.90		977.97

(1) Revenues include a ConAgra contribution of 2.5 million that will be used toward a new indoor recreation facility as approved in the March 2013 PRCR Improvement Bond.

**TOWN OF GARNER
GENERAL FUND SUMMARY**

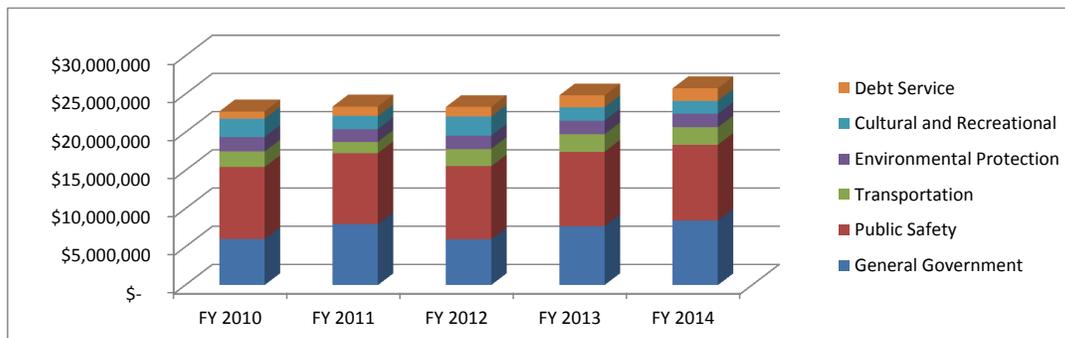
REVENUE TYPE	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
Ad Valorem Taxes	\$ 15,006,137	\$ 14,886,907	\$ 14,793,235	\$ 14,851,217	\$ 14,955,030
Other Taxes & Licenses	4,191,501	4,576,017	4,573,911	4,683,258	4,908,710
Intergovernmental	2,709,624	2,844,450	2,918,028	3,384,601	2,861,004
Permits and Fees	1,127,074	866,911	1,079,702	1,304,904	1,477,077
Sales and Services	467,471	467,535	501,336	498,632	518,760
Investment Revenues	29,841	19,488	15,982	6,447	23,570
Other Revenue	268,588	1,000,520	2,766,042	209,713	884,045
Appropriated Fund Balance	-	-	-	-	71,564
Transfers	444,446	340,000	-	471,157	62,085
Total	\$ 24,244,682	\$ 25,001,828	\$ 26,648,236	\$ 25,409,929	\$ 25,761,845

General Fund Revenue History by Source



FUNCTION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
General Government	\$ 6,031,883	\$ 7,971,371	\$ 5,989,612	\$ 7,707,764	\$ 8,468,390
Public Safety	9,415,377	9,309,560	9,554,279	9,752,786	9,918,310
Transportation	2,032,223	1,477,835	2,289,221	2,289,436	2,276,877
Environmental Protection	1,916,298	1,661,240	1,742,909	1,788,993	1,772,878
Cultural and Recreational	2,396,481	1,701,526	2,471,480	1,754,534	1,684,343
Debt Service	940,676	1,254,015	1,271,794	1,534,953	1,641,047
Transfers	193,479	203,800	541,284	430,774	-
Total	\$ 22,926,417	\$ 23,579,347	\$ 23,860,579	\$ 25,259,240	\$ 25,761,845

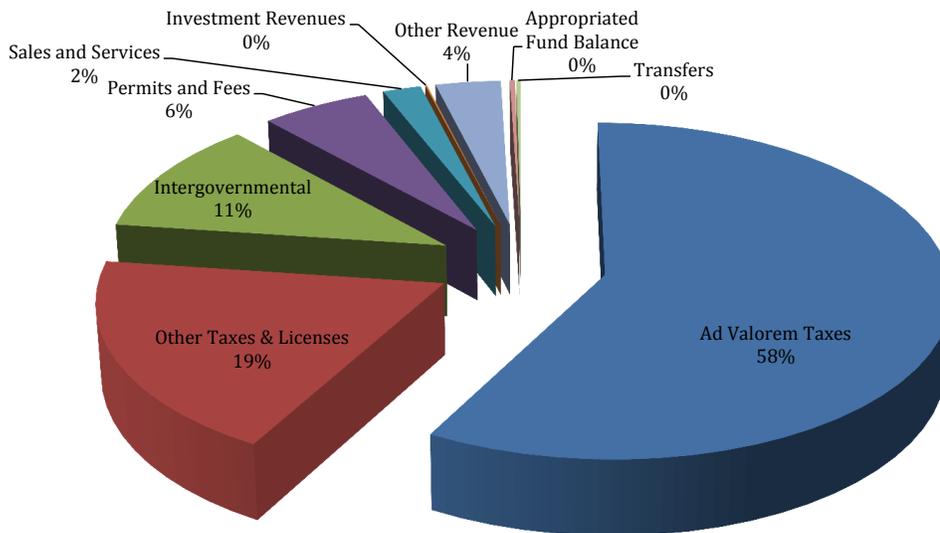
General Fund Expenditure History by Function



**TOWN OF GARNER
GENERAL FUND REVENUES BY SOURCE**

REVENUE TYPE	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	% Change 2013-2014
Ad Valorem Taxes	\$ 15,006,137	\$ 14,886,907	\$ 14,793,235	\$ 14,851,217	\$ 14,955,030	0.7%
Other Taxes & Licenses	4,191,501	4,576,017	4,573,911	4,683,258	4,908,710	4.8%
Intergovernmental	2,709,624	2,844,450	2,918,028	3,384,601	2,861,004	-15.5%
Permits and Fees	1,127,074	866,911	1,079,702	1,304,904	1,477,077	13.2%
Sales and Services	467,471	467,535	501,336	498,632	518,760	4.0%
Investment Revenues	29,841	19,488	15,982	6,447	23,570	265.6%
Other Revenue	268,588	1,000,520	2,766,042	209,713	884,045	321.5%
Appropriated Fund Balance	-	-	-	-	71,564	
Transfers	444,446	340,000	-	471,157	62,085	-86.8%
Total	\$ 24,244,682	\$ 25,001,828	\$ 26,648,236	\$ 25,409,929	\$ 25,761,845	1.4%

Fiscal Year 2014 General Fund Revenue Sources



TOWN OF GARNER
GENERAL FUND REVENUE BUDGET FY 2013-2014

Revenue Type	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
Property Taxes					
Ad Valorem Taxes-Current Year	\$ 14,635,557	\$ 14,582,622	\$ 14,560,421	\$ 14,609,520	\$ 14,724,650
Ad Valorem Taxes-Prior Year	278,484	227,815	163,124	173,713	159,300
Ad Valorem Tax Rental Vehicles	16,896	10,366	16,689	17,230	17,450
Pay in Lieu of Taxes	847	847	847	847	1,000
Tax Penalty and Interest	74,353	65,257	52,154	49,907	52,630
Total Property Taxes	15,006,137	14,886,907	14,793,235	14,851,217	14,955,030
Permits and Fees					
Fee in Lieu of Parkland	17,910	4,100	37,800	28,487	-
Retention Pond Fees	1,707	145	-	145	-
Water Cap Replacement Fee - Non Debt	64,795	30,262	58,876	128,480	198,926
Sewer Capacity Replacement Fee	28,775	8,269	14,872	116,209	129,863
Sewer Cap Replacement Fee - Non Debt	113,174	40,595	77,546	149,257	200,878
Motor Vehicle Fees	302,973	310,871	316,386	313,304	407,770
Dog Licenses	2,895	2,745	2,685	2,195	2,300
Subdivision Fees	1,875	6,002	1,575	1,875	1,880
Board of Adjustment Fees	300	625	250	625	500
Site Plan / Permit Fees	2,200	3,250	3,550	3,680	3,880
Rezoning Fees	-	2,262	1,288	1,027	1,100
Sign Permit Fees	7,275	5,350	7,350	7,970	7,300
Annexation and Street Closing	1,200	900	275	-	-
Special Event Permit	150	620	1,297	1,295	1,000
Building Permit Fees	549,984	214,428	341,096	287,019	287,000
Reinspection Fees	2,944	28,021	28,652	22,293	23,550
Inspection Fee - After Hours	-	675	675	231	2,310
Homeowners Recovery Fees	64	55	65	47	-
Rental Property Owner Registration Fee	9,400	11,493	5,895	5,860	5,800
Police - DDACTS Partnership	-	-	733	5,760	14,060
Police Outside Employment	-	176,185	166,675	215,396	175,000
Taxi Cab Inspection Fee	303	220	258	328	-
False Alarm Charges	19,150	19,838	11,902	13,421	13,960
Total Permits and Fees	1,127,074	866,911	1,079,702	1,304,904	1,477,077
Other Taxes and License					
ABC Revenue	77,569	67,684	78,348	87,702	86,340
Local Government Sales Tax 1%	1,861,436	2,004,420	1,987,740	2,043,962	2,145,810
Local Government Sale Tax 1/2%	2,182,225	2,357,785	2,353,399	2,374,644	2,514,500
Solid Waste Disposal Tax	11,684	17,796	17,712	16,844	16,000
Privilege License	58,587	60,137	63,632	62,141	67,720
Heavy Equipment Rental Tax	-	68,195	73,081	97,965	78,340
Total Other Taxes and License	4,191,501	4,576,017	4,573,911	4,683,258	4,908,710
Intergovernmental Revenue					
Beer and Wine Tax	37,247	119,079	112,395	115,767	118,080
Utility Franchise Tax	1,303,803	1,312,628	1,267,153	1,595,159	1,329,050
Video Programming Fees	287,142	269,192	259,853	301,323	232,520
Build America Bond Reimbursement	-	22,993	87,135	86,712	78,680
PEG Channel Reimbursement	-	17,641	57,534	79,346	63,180
Powell Bill Distribution	659,227	679,474	675,238	698,176	686,740
NC Control Substance Tax	56,004	2,026	2,422	1,505	-
Gen Purpose Grant Senior Center	17,016	12,244	12,205	11,753	-
DENR Recreation Grant	-	-	-	75,000	-
Wake County Certified Site Funds	-	-	-	-	25,000
COPS Hiring Grant	4,000	54,192	33,486	50,168	-
Federal Asset Forfeiture	17,875	5,774	8,000	1,245	-
ARRA Retrofit Lighting Grant	-	26,730	21,514	-	-
Law Enforcement Block Grant	11,603	46,882	17,406	-	-
USDOJ Vest Grant	-	914	-	2,656	1,375
USDOJ Justice Assistance Grant	31,677	-	-	6,393	-

TOWN OF GARNER
GENERAL FUND REVENUE BUDGET FY 2013-2014

Revenue Type	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
(continued)					
Intergovernmental Revenue (continued)					
FBI Safe Streets Task Force Grant	\$ -	\$ -	\$ 22,258	\$ 15,400	\$ 15,400
GHSP Wake County Task Force Grant	-	-	1,040	-	-
GHSP Accident Reconstruction Grant	-	-	28,940	-	-
Law Enforcement 800 MHz Grant	9,666	-	-	-	-
Law Enforcement Block Grant	-	10,000	-	-	-
GHSP DDACTS Grant	-	-	44,985	57,872	36,660
GHSP Crime Analyst Grant	-	-	21,582	-	-
NC DOT Transportation Grant	-	-	10,083	70,865	-
GHSP Traffic Safety Coord Grant	11,983	9,788	-	3,061	-
GHSP Traffic Officer Grant	64,683	62,796	39,299	31,302	-
GHSP DWI Officer Grant	-	-	-	-	99,024
School Resource Officer	68,298	68,297	68,298	68,298	68,295
Middle School Resource Officer	-	-	9,001	-	-
City of Raleigh - Debt Service	129,400	123,800	118,200	112,600	107,000
Total Intergovernmental Revenue	2,709,624	2,844,450	2,918,028	3,384,601	2,861,004
Sales and Service					
Recreation Fees	228,189	257,333	227,860	247,666	246,970
Auditorium Concessions	-	-	2,170	3,446	2,500
Facility Rental Fees	109,393	144,701	165,417	186,581	186,310
Special Refuse Collection Fees	2,107	1,372	723	1,053	1,000
Refuse Cart Fees	6,545	4,520	7,860	8,351	6,880
Rain Barrel Sales	660	-	225	-	-
City of Raleigh - Collection Fees	8,327	4,513	5,312	5,299	5,040
Wake County - Collection Fees	-	-	-	-	3,100
GVFR - Fuel Sales	-	-	-	2,239	3,700
NCDOT Mowing Agreement	-	-	-	-	19,300
City of Raleigh - Gasoline Sales	4,258	13,119	3,500	9,868	9,960
City of Raleigh - Street Repairs	107,992	41,978	88,269	34,129	34,000
Total Sales and Service	467,471	467,536	501,335	498,632	518,760
Investment Earnings					
Interest Earned	29,841	19,488	15,982	6,447	22,700
Interest Earned-Powell Bill	-	-	-	-	870
Total Investment Earnings	29,841	19,488	15,982	6,447	23,570

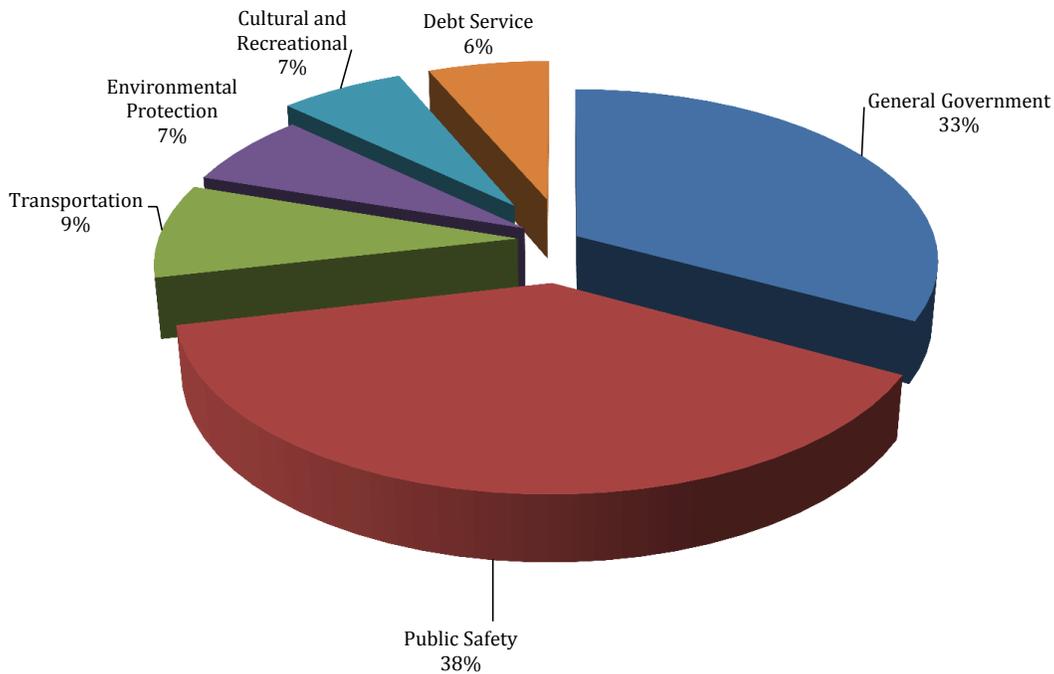
TOWN OF GARNER
GENERAL FUND REVENUE BUDGET FY 2013-2014

Revenue Type	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget
(continued)					
Other Revenue					
Check Service Charges	\$ 350	\$ 125	\$ 225	\$ 125	\$ -
Wake County Landfill Reimbursement	90,058	143,107	78,133	88,947	77,000
Rental Income	-	-	-	7,200	4,200
Grounds Fee - School Commons	-	9,000	9,000	9,000	9,000
Miscellaneous Revenue	46,344	57,997	64,399	54,940	8,500
Code Enforcement Fines	-	-	-	-	14,800
Scrap Material Sales	-	-	-	-	3,900
Econ Development Partnerships	-	-	-	-	1,250
Garner Promotional Items	-	-	30	76	-
Miscellaneous Assessments	-	-	62	614	-
Sewer Assessments	44,447	20,038	36,334	7,892	5,900
Interest on Assessments	8,356	2,631	1,353	3,237	2,400
Miscellaneous Land Use Charges	27,510	4,642	5,514	4,173	4,600
Officer Fees	11,439	13,641	13,515	15,959	13,000
Animal Control Violation	-	650	50	200	-
Parking Violations	11,080	10,284	12,700	7,100	9,700
Contributions	-	13,850	2,509,500	3,299	4,000
Centennial Celebration Books	-	-	25	24	-
Total Other Revenue	239,584	275,965	2,730,840	202,786	158,250
Total General Fund Revenues	23,771,232	23,937,274	26,613,034	24,931,845	24,902,401
Other Financing Sources					
Transfer From Regional Retention Reserve	444,446	340,000	-	196,753	45,000
Transfer From Water/Sewer Debt Reserve	-	-	-	274,404	-
Transfer From Street/Sidewalk Reserve	-	-	-	-	5,710
Transfer from Future Capital Reserve	-	-	-	-	11,375
Sale of Fixed Assets	29,004	345,000	35,202	6,927	13,500
Appropriated Fund Balance-Powell Bill	-	-	-	-	20,564
Proceeds from Debt Issuance	-	379,554	-	-	712,295
Appropriated Fund Balance	-	-	-	-	51,000
Total Other Financing Sources	473,450	1,064,554	35,202	478,084	859,444
Total Revenues & Financing Sources	\$ 24,244,682	\$ 25,001,828	\$ 26,648,236	\$ 25,409,929	\$ 25,761,845

TOWN OF GARNER
GENERAL FUND EXPENDITURES AND TRANSFERS BY FUNCTION

EXPENDITURE TYPE	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	% Change 2013/2014
General Government	\$ 6,031,883	\$ 7,971,371	\$ 5,989,612	\$ 8,159,256	\$ 8,468,390	26.6%
Public Safety	9,415,377	9,309,560	9,554,279	9,301,294	9,918,310	-2.7%
Transportation	2,032,223	1,477,835	2,289,221	2,289,436	2,276,877	0.0%
Environmental Protection	1,916,298	1,661,240	1,742,909	1,788,993	1,772,878	2.6%
Cultural and Recreational	2,396,481	1,701,526	2,471,480	1,754,534	1,684,343	-40.9%
Debt Service	940,676	1,254,015	1,271,794	1,534,953	1,641,047	17.1%
Transfers	193,479	203,800	541,284	430,774	-	0.0%
Total	\$ 22,926,417	\$ 23,579,347	\$ 23,860,579	\$ 25,259,240	\$ 25,761,845	2.0%

Fiscal Year 2014 General Fund Expenditures and Transfers



TOWN OF GARNER
GENERAL FUND EXPENDITURE BUDGET FY 2013-2014

Expenditures by Program/Department	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Budget FY 2014
<i>Governing Body</i>					
Town Council	\$ 299,929	\$ 780,971	\$ 730,727	\$ 652,307	\$ 222,290
Town Attorney	81,817	88,582	89,315	85,848	92,215
Total Governing Body	381,746	869,553	820,042	738,155	314,505
<i>Administration</i>					
Town Manager	600,750	561,204	565,144	636,266	441,668
Town Clerk	154,691	156,312	168,058	169,805	174,256
Human Resources	564,146	622,093	656,554	660,776	297,910
Safety	7,938	8,177	9,699	10,023	11,384
Total Administration	1,327,525	1,347,786	1,399,455	1,476,870	925,218
<i>Finance</i>					
Administration	523,367	561,392	509,459	567,195	531,219
Purchasing	259,719	273,595	258,680	246,145	114,999
Total Finance	783,086	834,987	768,139	813,340	646,218
<i>Economic Development</i>					
Economic Development	268,177	269,103	302,140	316,949	456,827
Economic Development Incentives	209,295	312,351	-	282,476	140,000
Garner Revitalization Association	75,000	75,000	75,000	85,000	85,000
Total Economic Development	552,472	656,454	377,140	684,425	681,827
<i>Planning</i>					
Administration	418,933	271,977	238,211	308,458	300,185
Land Use Permits and Enforcements	142,015	179,040	149,060	222,766	187,042
Community Planning and Appearance	120,134	170,071	107,551	145,884	97,308
Total Planning	681,082	621,088	494,822	677,108	584,535
<i>Building Inspections</i>	802,913	734,605	678,112	678,156	741,181
<i>Community Engineering</i>	558,623	643,950	608,093	584,842	943,023
<i>Information Technology</i>	750,278	838,810	646,974	872,667	641,488
<i>Police</i>					
Administration	1,714,097	1,728,542	1,110,891	964,449	856,442
Operations	4,920,204	5,002,344	5,746,856	5,964,465	6,298,049
Total Police	6,634,301	6,730,886	6,857,747	6,928,914	7,154,491

TOWN OF GARNER
GENERAL FUND EXPENDITURE BUDGET FY 2013-2014

(continued)

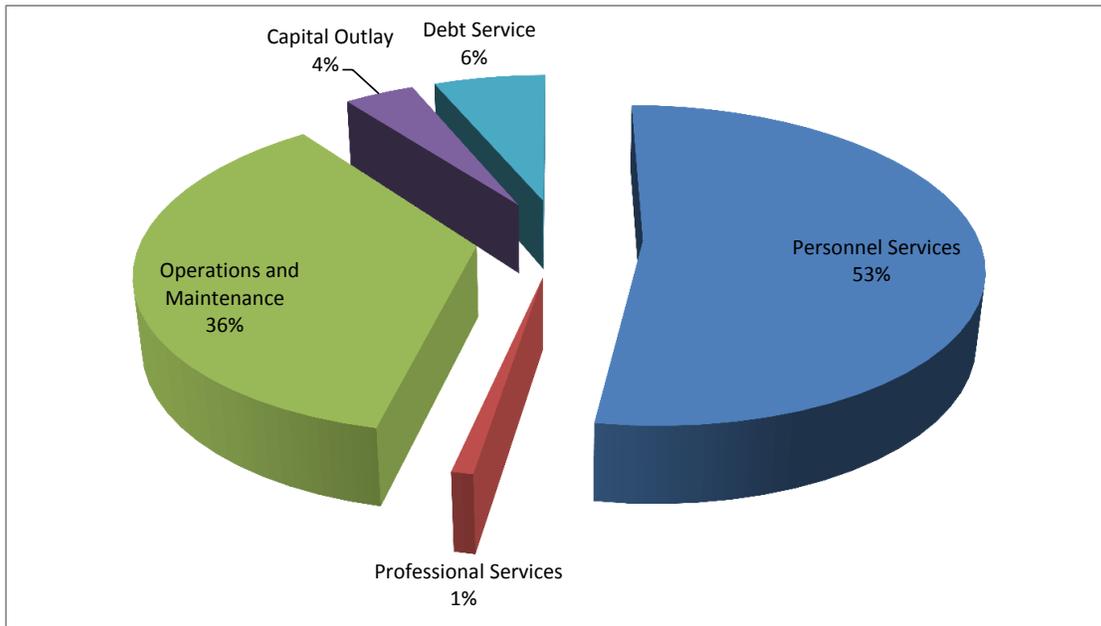
Expenditures by Program/Department	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Budget FY 2014
<i>Fire and Rescue</i>	\$ 1,978,163	\$ 1,844,069	\$ 2,018,420	\$ 2,145,725	\$ 2,251,284
<i>Public Works</i>					
Administration	299,444	392,199	406,206	411,945	432,104
Streets	1,096,254	930,193	1,298,619	1,274,817	1,133,969
Streets - Powell Bill	616,689	538,514	571,571	610,643	707,304
Public Grounds Management	806,654	866,415	879,863	941,380	958,543
Snow Removal	19,836	8,927	12,825	1,031	3,500
Solid Waste	1,916,298	1,661,240	1,742,909	1,788,993	1,772,878
Public Facilities Management	673,679	612,673	615,983	641,527	568,266
Fleet Management	323,392	287,657	258,964	268,441	311,711
Total Public Works	5,752,246	5,297,818	5,786,940	5,938,777	5,888,275
<i>Parks, Recreation and Cultural Resources</i>					
Administration	211,880	202,956	205,908	198,604	185,067
Arts & Cultural Resources	353,300	427,625	220,041	268,589	231,608
Marketing and Special Events	181,792	86,184	233,435	291,827	267,076
Sports and Fitness	525,104	680,003	635,566	656,659	661,228
Outdoor Adventure	170,988	153,793	134,868	187,805	158,788
Program Partners	146,763	150,965	161,799	151,050	165,299
Total Cultural and Recreational	1,589,827	1,701,526	1,591,617	1,754,534	1,669,066
<i>Debt Service</i>					
Principal	682,611	951,123	729,617	983,643	939,728
Interest	258,065	302,892	542,177	551,310	516,836
Total Debt Service	940,676	1,254,015	1,271,794	1,534,953	1,456,564
<i>Special Appropriations</i>					
Retirement	-	-	-	-	346,747
Town Insurance	-	-	-	-	543,550
Subsidized Programs	-	-	-	-	74,858
Office Administration	-	-	-	-	899,015
Total Special Appropriations	-	-	-	-	1,864,170
<i>Transfers</i>					
Transfers to Capital Reserves	193,479	-	-	-	-
Transfers to Capital Projects	-	203,800	541,284	430,774	-
Total Transfers	193,479	203,800	541,284	430,774	-
Total General Fund Expenditures	\$ 22,926,417	\$ 23,579,347	\$ 23,860,579	\$ 25,259,240	\$ 25,761,845

**TOWN OF GARNER
GENERAL FUND EXPENDITURE BUDGET FY 2013-2014**

(continued)

Expenditures by Category	Actual FY 2010	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Budget FY 2014
Personnel Services	\$ 12,187,893	\$ 12,955,670	\$ 12,729,167	\$ 13,183,167	\$ 13,543,126
Professional Services	493,850	269,208	307,538	224,880	227,140
Operations and Maintenance	7,830,632	8,165,908	8,313,239	9,471,763	9,319,320
Capital Outlay	1,279,887	730,746	734,201	413,703	1,030,890
Debt Service	940,676	1,254,015	1,271,794	1,534,953	1,641,369
Transfers to Other Funds	193,479	203,800	541,284	430,774	-
Total General Fund	\$ 22,926,417	\$ 23,579,347	\$ 23,897,223	\$ 25,259,240	\$ 25,761,845

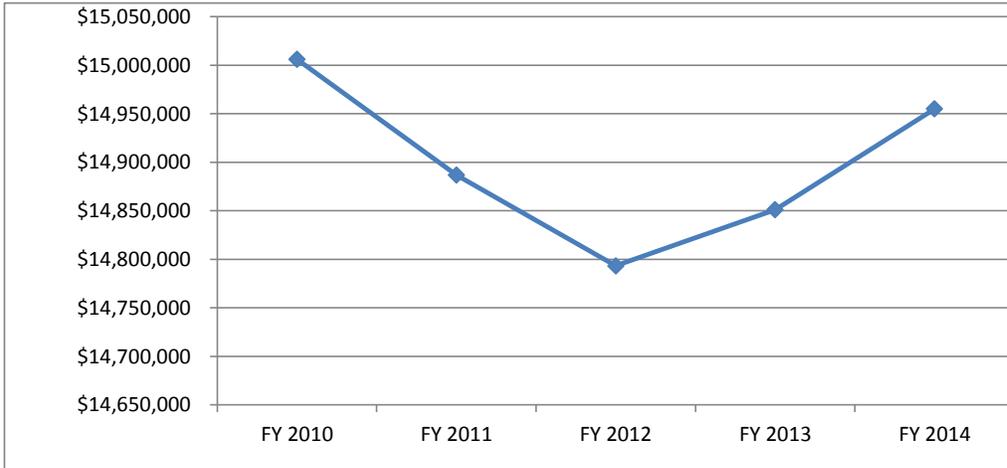
General Fund Expenditure History by Category



TOWN OF GARNER
DETAIL REVENUE SUMMARIES - GENERAL FUND

Descriptions of major revenue sources and their related trends follow. Graphs showing three years of actual data, estimated revenues for FY 2013 and budgeted revenues for FY 2014 appear for each revenue category.

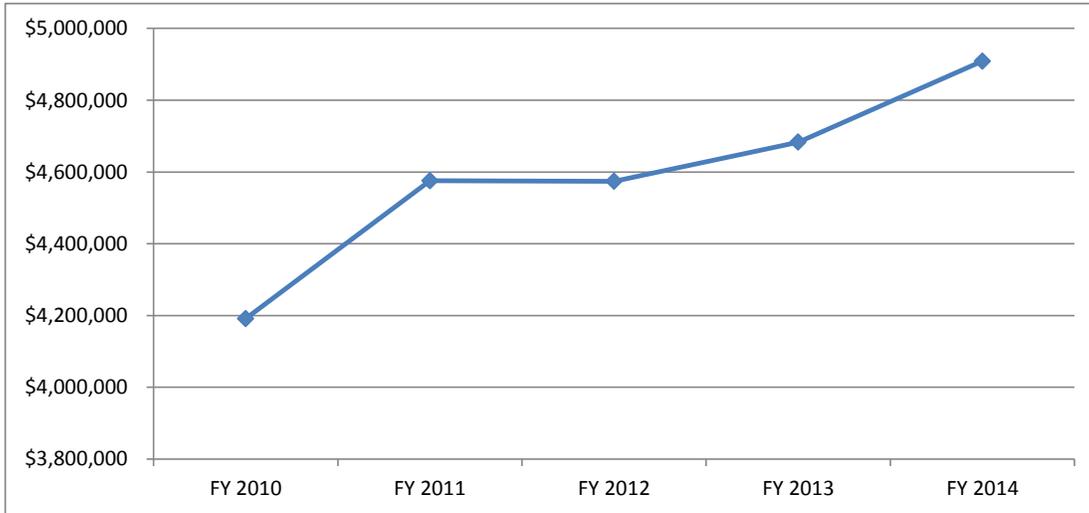
Property Taxes
Budget = \$14,955,030



Property Taxes Revenue Detail:

- Ad Valorem Taxes - Current Year = \$14,724,650
 The property tax is the Town's major revenue source, representing 60% of all General Fund revenues. Property taxes are assessed and collected by Wake County and remitted to the Town throughout the year. The property tax rate for Fiscal Year 2014 is \$.49 per \$100 of assessed value, the same rate that has been in place since the last revaluation of property in 2008. For FY 2014, property tax revenues reflect a one-time increase due to the overlap of valuation and billing as the State of North Carolina transitions from individual county billing and collection of vehicle property taxes to the "Tax and Tag Together" system.
- Ad Valorem Taxes - Prior Year = \$159,300
 This revenue consists of delinquent property tax payments from previous fiscal years received in the current fiscal year.
- Ad Valorem Taxes - Rental Vehicles = \$17,450
 In 2000, the North Carolina legislature revised certain laws which then allowed that a gross receipts tax be applied to and collected from the renting of vehicles within a locality. The Fiscal Year 2014 budget includes a 1% increase over FY 2013 projected revenues.
- Payment in Lieu of Taxes = \$1,000
 Housing authorities are exempt from paying property taxes, but must provide a payment in lieu of property taxes to the municipality in which they are located. The Fiscal Year 2014 budget is based on prior year payments from the Wake County Housing Authority.
- Tax Penalty and Interest = \$52,630
 This revenue represents fines and interest applied to overdue property taxes. Fiscal Year 2014 is budgeted based on the historical trend that penalties and interest equate to approximately .4% of current year tax revenue.

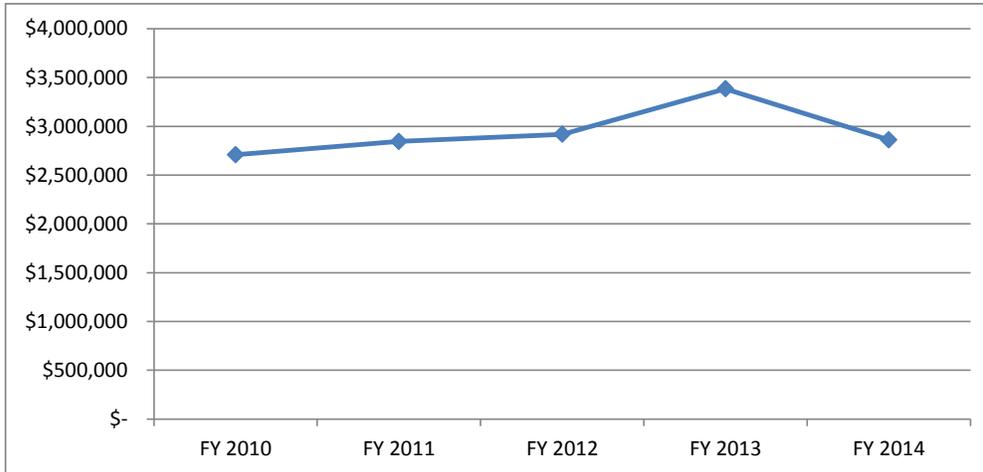
**Other Taxes and Licenses
Budget = \$14,955,030**



Other Taxes and Licenses Revenue Detail:

- **ABC Revenue = \$86,340**
ABC (Alcohol Beverage Control) taxes are distributed quarterly by the Wake County Alcohol Board based on the ad valorem levy from the previous year after expenses are deducted for law enforcement, education and rehabilitation. Fiscal Year 2014 is budgeted at 2% below FY 2013 projected revenues.
- **Local Option Sales Taxes = \$4,660,310**
All 100 counties in North Carolina levy two half-cent sales taxes and one full-cent sales tax on sales. These taxes are collected by the state monthly and remitted to counties on a per capita basis. Wake County then distributes these taxes to municipalities based on their portion of the total county assessed valuation. Each municipality also receives a share of their county's sales tax in lieu of the loss of a half-cent sales tax that was in effect from 2001-2007. Fiscal Year 2014 is estimated with a 6% increase based on projected growth in the general economy and especially the Triangle region of the state.
- **Solid Waste Disposal Tax = \$16,000**
In 2008, the North Carolina General Assembly enacted a \$2 per ton statewide "tipping fee" on municipal solid waste and construction debris deposited in a landfill or transfer station in the state. A portion of the funds raised are distributed back to local governments to fund solid waste programs.
- **Privilege License Taxes = \$67,720**
The Town levies a local tax on businesses, trades and professions within the corporate limits, as allowed by North Carolina General Statutes. The Fiscal Year 2014 budget is based on the rates fees adopted by the Town Council that will be applied to the various types of businesses.
- **Heavy Equipment Rental Taxes = \$78,340**
In 2009, the state legislature authorized the taxing of gross receipts on the rental of heavy equipment. The tax rate applied is equal to .8% of gross receipts.

Intergovernmental Revenues
Budget = \$2,861,004



Intergovernmental Revenue Detail:

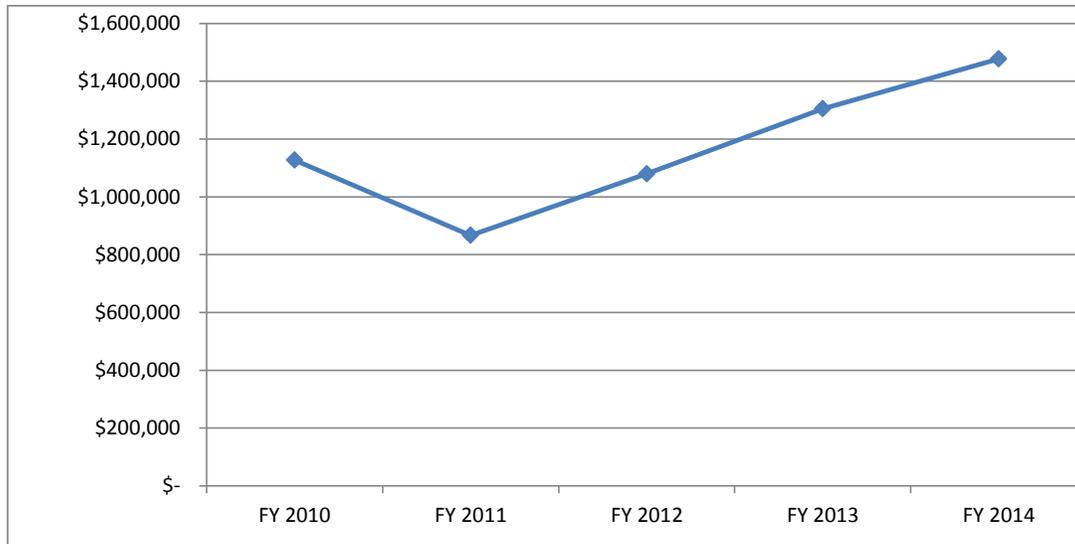
- Beer and Wine Tax = \$118,080
 The State of North Carolina levies this tax on alcoholic beverages and a municipality may share in the revenues if beer and/or wine is sold legally within its jurisdiction. The proceeds are distributed based on the Town's population as recorded by the NC Office of the State Demographer.
- Utility Franchise Tax = \$1,329,050
 The State levies this tax on utility companies (electricity and natural gas) based on either gross receipts or usage. The state shares a portion of these taxes with local governments based on usage within their jurisdiction. The State also levies a tax on telecommunications gross receipts, and then distributes a portion of these taxes per capita to each municipality.
- Video Programming Fees = \$232,520
 Formerly known as Cable Television Franchise Fees, municipalities now receive a portion of the state sales tax collected on video programming services, and is distributed based on a municipality's population. The Fiscal Year 2014 budget includes a decrease to these revenues as more customers move away from cable services.
- Build America Bonds = \$78,680
 Build America Bonds were authorized by the American Recovery and Reinvestment Act of 2009, and allows local governments to finance capital projects with the aid of a Federal subsidy. The US Department of the Treasury pays the issuer of taxable municipal bonds 35% of the interest paid on the bonds.
- PEG Channel Reimbursement = \$63,180
 The State appropriates \$4 million annually to be distributed to local governments that operate a public, educational or governmental television channel for the benefit of its citizens. The amount budgeted represents the Town's share, and is restricted by state law only for use of operating Garner TV.
- Powell Bill Distribution = \$686,740
 Annually, street aid allocations are made to eligible municipalities as provided by State law. These allocations come from a portion of the tax on motor fuels and State highway funds. Powell Bill funds are restricted in their use for maintaining and constructing local streets. The distribution of funds is based on a formula that accounts for a Town's population as well as the miles of local streets maintained.

Intergovernmental Revenues

Intergovernmental Revenue Detail (continued):

- Wake County Certified Site Funds = \$25,000
The Town is partnering with Wake County and the Wake County Economic Development Corporation to certify a potential development site within the corporate limits. To certify a site means that it is ready for industrial-type development, and the goal is to attract additional non-residential development to the Town. These funds represent a reimbursement of the County's share of the certified site preparation costs.
- USDOJ Vest Program = \$1,375
This source of revenue represents a reimbursement to the Town by the US Department of Justice for the purchase of bullet-proof vests for the Police Department.
- FBI Safe Streets Task Force = \$15,400
Coordinated through the Violent Gang Safe Streets Task Force, this program allows federal, state, and local agencies to join together to address violent crime in the community. This revenue reimburses the Town for overtime salaries paid associated with task force duties.
- GHSP DDACTS Grant = \$36,660
This funding is part of the National Highway Traffic Safety Administration initiative to support the Data Driven Approaches to Crime and Traffic Safety Program, which integrates location-based crime and traffic data to effectively deploy law enforcement resources. The grant is a reimbursement for salary and benefits for a staff person who is shared with the towns of Holly Springs and Knightdale to assist in statistical analysis.
- GHSP DWI Officer = \$99,024
This funding is part of the Governor's Highway Safety Program which distributes federal funds to municipalities to be used toward DWI prevention and enforcement programs. This grant pays for a staff person to devote responsibilities of increasing DWI enforcement as well as equipment to operate such a program.
- School Resource Officer = \$68,295
The NC General Assembly allocates funds to county school systems for ensuring a safe environment for students. Wake County Public School System helps agencies offset the cost of local school resource officers, which are placed at the local high school and two middle schools in town.
- City of Raleigh Debt Service = \$107,000
Responsibility for the operation of the Town's water and sewer systems were transferred to the City of Raleigh in 2002; however, the debt issued prior to this date remained an obligation of the Town. The City of Raleigh, per a merger agreement, provides reimbursement to the Town for debt service due on general obligation bonds issued in 1996.

Permits and Fees
Budget = \$1,477,077



Permits and Fees Revenue Detail:

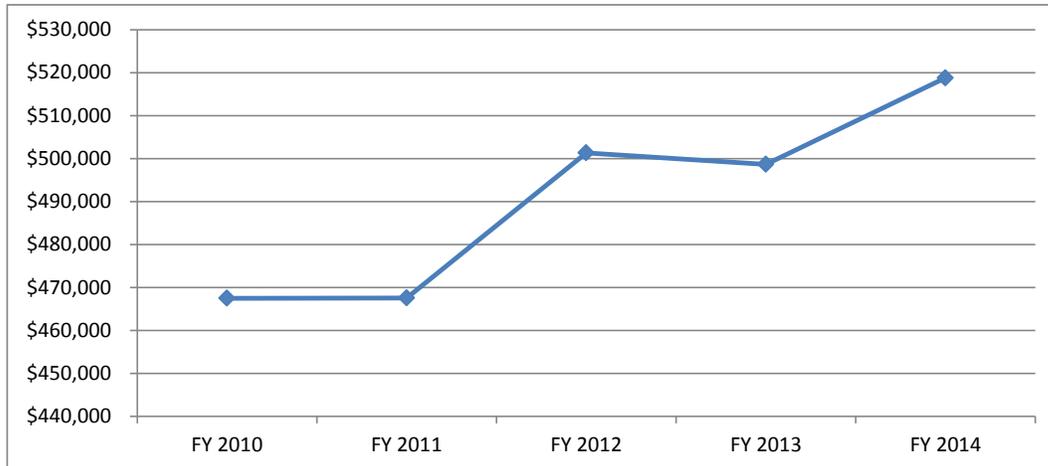
- Water and Sewer Capacity Fees = \$529,667
 Water and sewer capacity fees are used to help pay down debt associated with prior or reserved for future purchases of water and sewer capacity from the City of Raleigh. The fee is based upon the amount of capacity a project is estimated to use and is due at building permit submittal. We are anticipating development will increase as a result of several approved commercial and apartment developments within the corporate limits.
- Motor Vehicle Fees = \$407,770
 The Town collects an annual fee of \$15 for each motor vehicle registered within the Town as allowed by North Carolina General Statutes. Motor vehicle fees are anticipated to see a one-time increase due to the overlap in billing as a result of the new "Tax and Tag Together" system being implemented by the State.
- Dog Licenses = \$2,300
 The Town collects a one-time fee from pet owners for every dog and cat. The current fees are \$25 for non-neutered and \$10 for neutered pets.
- Special Event Permit Fees = \$1,000
 These fees are charged to applicants holding a community-wide event not sponsored by the Town. Fees vary based on event type, location, and Town services needed to assist with the event.
- Rental Property Owner Registration Fee = \$5,800
 The Town assesses an annual fee and requires all owners of rental property within the Town's corporate limits be registered annually with the Town's Inspection Department.
- DDACTS Partner Fees = \$14,060
 The partner fees paid by the towns of Knightdale and Holly Springs represent their share of non-grant-funded costs associated with the program, who each pay 20% of those net costs.
- Police Outside Employment = \$175,000
 The Police Department contracts with various businesses within the corporate limits to provide off-duty officers at businesses and events. The employees working are paid through the Town's payroll system, with reimbursement to the Town by the private businesses.
- False Alarm Charges = \$13,960
 These fees are charged to businesses for false alarm calls and when a police officer is dispatched.

Permits and Fees

Permits and Fees Revenue Detail (continued):

- Building and Sign Permit Fees = \$294,300
The Town charges these fees for providing construction and sign installation permits, plan reviews and inspection services to applicants. Applicants must pay these fees prior to permit issuance. Fiscal Year 2014 revenues from these fees are projected to be approximately the same amount as FY 2013.
- Special Inspection Fees = \$25,860
These fees represent charges for reinspection services and conducting inspection after regular business hours.
- Other Planning and Development Fees = \$7,360
These fees include site plan permits, subdivision review fees, Board of Adjustment applicant fees, and rezoning application fees.

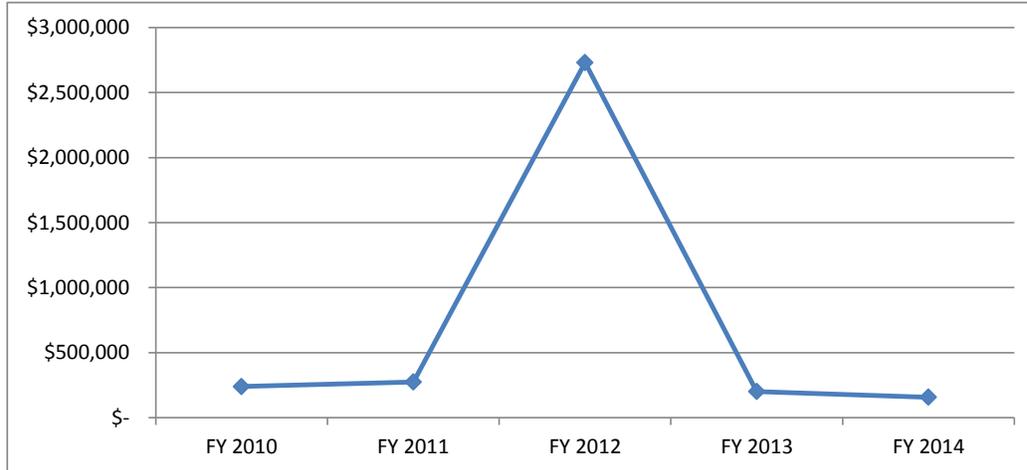
**Sales and Services
Budget = \$518,760**



Sales and Services Revenue Detail:

- Recreation Fees = \$246,970
These revenues are fees collected from participants in Town recreation activities such as classes, camps, athletics, workshops and event programs. A revised fee schedule was implemented throughout Fiscal Year 2013, and FY 2014 revenues are based on the projected revenues for that year.
- Facility Rental Fees = \$186,310
These revenues are fees collected by the Town for private rental of Town recreational facilities such as the the auditorium at the Garner Performing Arts Center (GPAC), Garner Senior Center, White Deer Nature Center, and various park fields and shelters. A revised fee schedule was implemented throughout Fiscal Year 2013, and FY 2014 revenues are based on the projected revenues for that year.
- Auditorium Concessions = \$2,500
The GPAC facility offers concessions to patrons of various performances.
- Special Refuse Collection Fees = \$1,000
This fee is charged to Garner residents who require pick up of special items not collected by the Town's contracted solid waste collection providers.
- Refuse Cart Fees = \$6,880
A fee is charged to Garner residents who require a replacement refuse cart due to damage or negligence.
- Contracted Collection Fees = \$8,140
The City of Raleigh contracts the Town to collect utility bills on their behalf, and Wake County contracts with the Town to collect property tax bills on their behalf. Each unit provides the Town a payment based on the number of bills paid at Garner town hall.
- NC DOT Mowing Agreement = \$19,300
North Carolina Department of Transportation contracts the Town to maintain certain median and rights-of-way on State-owned roads. The Department provides the Town a payment based on the number of miles maintained by Garner Public Works Department.
- Fuel Sales = \$13,660
The Town of Garner provides fuel to the City of Raleigh Public Utilities Department and the Garner Volunteer Fire & Rescue, Inc. at a rate discounted from retail providers since the Town is able to purchase and store fuel and bulk.
- City of Raleigh Street Repairs = \$34,000
The City of Raleigh contracts the Town to perform street repairs necessary as a result of utility repairs. The City provides the Town a payment based on the labor and materials necessary to make such repairs.

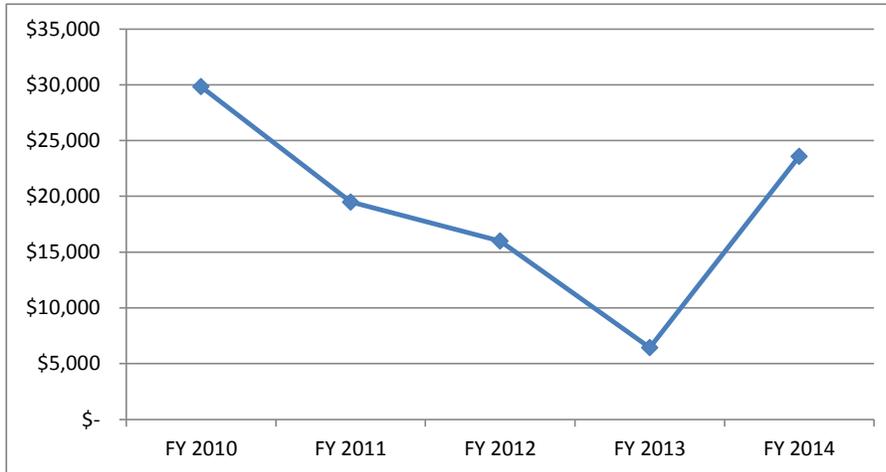
Other Revenues
Budget = \$158,250



Other Revenue Detail:

- Wake County Landfill Reimbursement = \$77,000
In 2006, Garner entered into a partnership with Wake County and other municipalities to establish a long-term solid waste disposal solution. As part of the agreement, the partners agree to direct municipal solid waste to the South Wake Landfill, and in return, share the economic benefits and responsibilities.
- Assessments = \$8,300
This revenue represents the outstanding balance due for the current year for assessments related to the installation of sewer lines, as well as the interest projected to accrue on outstanding balances.
- Code Enforcement Fines = \$14,800
This revenues is related to the fines charged and collected to abate nuisances that are in violation of Town code.
- Officer Fees = \$13,000
Officer fees are paid by county clerk's of court for officers appearing in court.
- Parking Violations = \$9,700
Fees charged to persons in violation of the Town parking or street ordinances or State handicap or fire lane statutes.
- Other Miscellaneous Revenues = \$35,450
Other miscellaneous revenues the Town collects includes rental income, fees for maintaining the grounds of the old high school, scrap metal sales, sponsorships of economic development promotions and materials, miscellaneous land use charges, and private contributions.

Investment Revenues
Budget = \$23,570



Investment Revenue Detail:

- Investment Revenues = \$23,570

Investment revenues are projected to increase as interest rates are projected to rise, and the Town is diversifying some of its investment portfolio as allowed by North Carolina General Statutes and the Town's Investment Policy. Investment earnings will be allocated between regular General Fund reserves and accumulated Powell Bill earnings accounted for in the General Fund.

Other Financing Sources

Budget = \$859,444

Other Financing Sources Detail:

- Transfers from Reserves = \$62,085
Transfers are projected to come from funds committed for regional retention pond maintenance and future capital projects, which will be specifically used toward the Town's planned street resurfacing project.
- Sale of Fixed Assets = \$13,500
Through the purchase of replacement vehicles and equipment, the Town intends to sell via approved Council surplus the equipment and vehicles that no longer will be used by the Town.
- Proceeds from Debt Issuance = \$712,295
The Town intends to issue debt in the above amount to purchase 19 replacement vehicles for the Police Department and one vehicle for the Parks and Recreation Department.
- Appropriated Fund Balance = \$71,564
The Town is intending to use accumulated Powell Bill funds in the amount of \$20,564 to purchase equipment and \$51,000 of previously unassigned fund balance to purchase other equipment, all for the Public Works Department.

**TOWN OF GARNER
GENERAL FUND STAFFING SUMMARY FY 2013-14**

Major Staffing Changes

Regular positions allocated in prior year:	156.00
Positions Eliminated:	(0.00)
Positions Added:	1.00
<hr/> Total regular positions:	157.00

The total number of positions recommended for FY 2013-2014 is 157, compared to 156 in FY 2012-2013. This represents 1 new position in the Engineering Department.

Positions Added in FY 2013-2014

Engineering Inspector – Engineering Department

As a direct result of 2013 Bond Referendum approval, there will be significant increased demand for both project management and construction inspection services. Presently the Assistant Town Engineer is providing all construction inspection services along with various other duties. With the additional bond program projects there will be sufficient demand to require a full time construction inspector position. With this position filled the Assistant Town Engineer would then be able to shift responsibilities to direct additional time to the increased project management workload.

Annual Position Review Summary in 2012

As part of the annual review, a consultant comes and reviews a third of the Town's positions. In FY 12-13 the review consisted of the Police Department, Economic Development, and Parks, Recreation and Cultural Resources.

In addition, the Town Manager can request additional reviews. This often occurs after a new position is added or when major job functions are altered. This year, the Town Manager requested the review of the Management Analyst/Internal Auditor position. Here are the changes recommended by the consultant to be implemented on July 1, 2013.

Title Changes:

Management Analyst/Internal Auditor will change to Budget and Special Projects Manager and the Recreation Center and Programs Supervisor - White Deer Park/Lake Benson Park position will change to Parks and Outdoor Education Program Manager

**TOWN OF GARNER
GENERAL FUND STAFFING SUMMARY FY 2013-14**

(continued)

Pay Grade Changes:

Deputy Police Chief from Grade 30 to Grade 31

Police Lieutenant from Grade 27 to Grade 28

Budget and Special Projects Manager from Grade 25 to Grade 27

Public Information Officer from Grade 26 to Grade 27

Parks and Outdoor Education Program Manager from Grade 23 to Grade 25

Police Sergeant from Grade 23 to Grade 24

Recreation Specialist from Grade 19 to Grade 20

Theatre Services Coordinator from Grade 19 to Grade 20

TOWN OF GARNER
AUTHORIZED POSITIONS FY 2013-14

DEPARTMENT/DIVISION	FY 2011-12 Full- time Equivalent	FY 2012-13 Full- time Equivalent	FY 2013-14 Full- time Equivalent
EXECUTIVE			
Town Manager	3.0	3.0	3.0
Clerk to the Board	2.0	2.0	2.0
EXECUTIVE TOTAL	5.0	5.0	5.0
HUMAN RESOURCES			
Human Resources	2.0	2.0	2.0
HUMAN RESOURCES TOTAL	2.0	2.0	2.0
FINANCE			
Finance Administration	5.0	5.0	5.0
Purchasing	1.0	1.0	1.0
FINANCE TOTAL	6.0	6.0	6.0
ECONOMIC DEVELOPMENT			
Economic Development	3.0	3.0	3.0
ECONOMIC DEVELOPMENT TOTAL	3.0	3.0	3.0
PLANNING			
Planning Administration	2.0	2.0	2.0
Land Use Permits and Enforcement	2.0	2.0	2.0
Community Planning and Appearance	1.0	1.0	1.0
PLANNING TOTAL	5.0	5.0	5.0
BUILDING INSPECTIONS			
Building Inspections	7.0	7.5	7.5
BUILDING INSPECTIONS TOTAL	7.0	7.5	7.5
ENGINEERING			
Engineering	4.0	4.5	5.5
ENGINEERING TOTAL	4.0	4.5	5.5
INFORMATION TECHNOLOGIES			
Information Technology	4.0	3.0	3.0
INFORMATION TECHNOLOGY TOTAL	4.0	3.0	3.0
POLICE			
Police Administration	9.0	9.0	9.0
Police Operations	61.0	61.0	61.0
POLICE TOTAL	70.0	70.0	70.0

**TOWN OF GARNER
AUTHORIZED POSITIONS FY 2013-14**

(continued)

DEPARTMENT/DIVISION	FY 2011-12 Full- time Equivalent	FY 2012-13 Full- time Equivalent	FY 2013-14 Full- time Equivalent
PUBLIC WORKS			
Public Works Administration	5.0	5.0	5.0
Streets/Powell Bill	12.0	12.0	13.0
Public Grounds Management	13.0	13.0	13.0
Building Maintenance	4.0	4.0	3.0
Fleet Maintenance	4.0	4.0	4.0
PUBLIC WORKS TOTAL	38.0	38.0	38.0
PARKS, RECREATION, & CULTURAL RESOURCES			
Parks, Recreation, & Cultural Resources Administration	2.0	2.0	2.0
Outdoor Adventure	1.0	1.0	1.0
Marketing and Special Events	2.0	2.0	2.0
Arts & Cultural Resources	2.0	2.0	2.0
Sports & Fitness	5.5	5.0	5.0
PARKS, RECREATION, & CULTURAL RESOURCES TOTAL	12.5	12.0	12.0
TOTAL - GENERAL FUND EMPLOYEES	156.5	156.0	157.0
FTE per 1,000 Population	6.02	6.00	6.04

TOWN OF GARNER
APPROVED CAPITAL OUTLAY ITEMS FY 2013-14 GENERAL FUND BUDGET

DEPARTMENT/PROGRAM	ITEM	REQUESTED	APPROVED
GOVERNING BODY			
Town Council		\$ -	\$ -
Town Attorney		-	-
<i>Total-Governing Body</i>		-	-
ADMINISTRATION			
Town Manager		-	-
Town Clerk		-	-
Safety		-	-
<i>Total-Executive</i>		-	-
HUMAN RESOURCES			
FINANCE			
Administration		-	-
Purchasing		-	-
<i>Total-Finance</i>		-	-
ECONOMIC DEVELOPMENT			
PLANNING			
Administration		-	-
Land Use Permits & Enforcement	Used Vehicle	7,500	10,000
Community Planning & Appearance		-	-
<i>Total-Planning</i>		7,500	10,000
BUILDING INSPECTIONS			
	Used Vehicle	10,000	10,000
ENGINEERING			
	Vehicle (requested new)	17,600	10,000
INFORMATION TECHNOLOGY			
	Town Wireless Installation	37,500	-
POLICE			
Administration		-	-
Operations	Replacement Patrol Vehicles (20) (added cameras)	766,000	691,925
	<i>Note: the above item will be financed</i>		
	Vehicle for new GHSP Program	53,500	53,500
	In-car camera system (controls and 12 cameras)	94,900	32,500
	800 MHz Radio Replacements	40,000	-
	Pen Link System and Server	12,695	-
<i>Total-Police</i>		967,095	777,925

TOWN OF GARNER
APPROVED CAPITAL OUTLAY ITEMS FY 2013-14 GENERAL FUND BUDGET

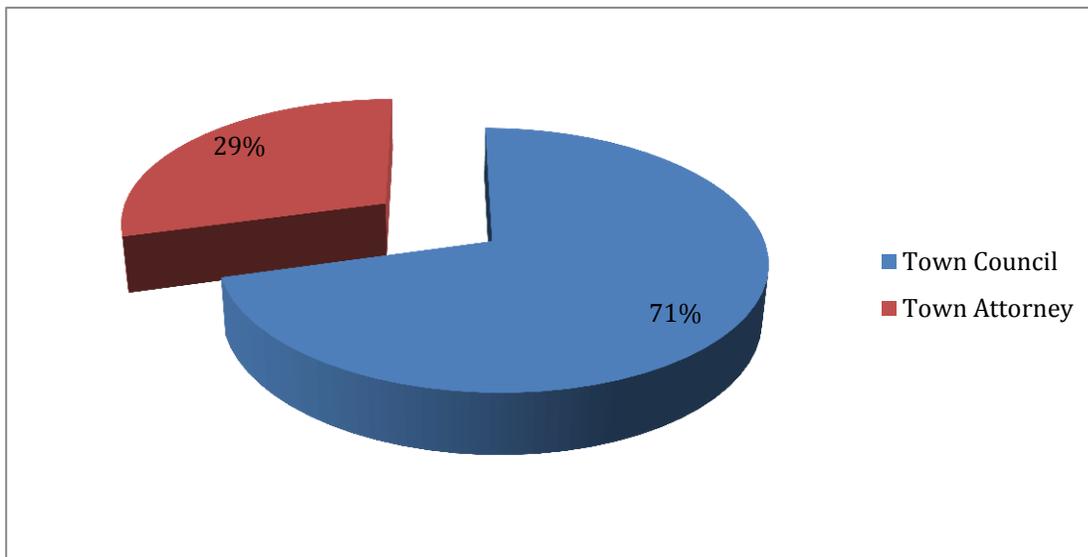
DEPARTMENT/PROGRAM	ITEM	REQUESTED	APPROVED
PUBLIC WORKS			
Public Works/Administration		\$ -	\$ -
Streets	Backhoe Replacement	95,000	95,000
Streets-Powell Bill	Replacement Truck	25,000	25,595
	Radio Repeater Replacement	10,000	10,000
	Mower Replacement	10,500	10,500
	Pull-Behind Mower/Tractor Replacement	30,000	-
Snow Removal		-	-
Public Grounds Management	Pull-Behind Mower/Tractor Replacement	31,000	31,000
	Mower Replacement	10,500	10,500
Public Facility Management	Various Minor Facility Improvements	19,625	-
Solid Waste		-	-
Fleet Maintenance	Truck Replacement	25,000	-
	Forklift (Used)	20,000	20,000
		<hr/>	<hr/>
<i>Total-Public Works</i>		276,625	202,595
PARKS, RECREATION AND CULTURAL RESOURCES			
Administration	Vehicle Replacement	15,000	-
Arts & Cultural Resources		-	-
Marketing and Special Events	Vehicle Replacement	15,000	20,370
Sports and Fitness		-	-
Outdoor Adventure		15,000	-
Program Partners		-	-
		<hr/>	<hr/>
<i>Total-Parks, Recreation and Cultural Resources</i>		45,000	20,370
TOTAL-GENERAL FUND		\$1,361,320	\$1,030,890

DEPARTMENTAL BUDGET DETAIL

GOVERNING BODY DEPARTMENT SUMMARY

<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Town Council</i>	\$222,290
<i>Town Attorney</i>	92,215
<i>Total Governing Body Department Budget FY 2014</i>	\$314,505

Governing Body Department FY 2014 Budget by Division



GOVERNING BODY DEPARTMENT

The Governing Body Department consists of the **Town Council** and **Legal Services**.

Governing Body Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 94,406	\$ 94,444	\$ -	\$ 94,444
Professional Services	102,709	84,000	-	84,000
Operations	242,941	136,061	-	136,061
Capital Outlay	305,050	-	-	-
Totals	\$ 745,106	\$ 314,505	\$ -	\$ 314,505

Did You Know?

-The Garner Town Council presented 44 proclamations and certificates of appreciation to employees, citizens, and community groups during Fiscal Year 2012-2013.

TOWN COUNCIL

The **Town Council** is elected by the voting residents of Garner. The Mayor and the five members of Town Council identify community needs and commit Town resources to meet those needs within the limits of federal and state law. Specific duties include adopting the annual budget, establishing the annual tax rate, calling bond referendums when necessary, enacting local ordinances and Town policies for the conduct of Town operations, making appointments to advisory boards and committees, and overseeing long range plans for the community.

Town Council Action Plan:

- A. Support and promote implementation of the many capital projects identified and approved in the March 2013 bond referendum. Projects include: streets and sidewalks, redevelopment in downtown Garner, parks and recreation needs, and new police station and town hall.
- B. Continue the Town's economic development program to promote Garner to residents, new businesses, local businesses, and to retain current businesses.
- C. Continue to focus attention on the North Garner Plan and the Historic Downtown Garner Plan, including plans for streetscape improvements, greenways and aesthetic improvements.
- D. Work to improve aesthetics along major corridors and thoroughfares.
- E. Improve external communication with citizens and the larger community to deliver professional information and education about Town government and the Garner community.
- F. Ensure that state and federal officials complete the Highway 540 studies as quickly and efficiently as possible.
- G. Seek cooperation and partnership with Wake County Commissioners for a new library in Downtown Garner.

Town Council Three Year Action Plan:

- A. Utilize capital investment decision criteria developed at the 2011 Council Retreat to guide future decision-making regarding major projects. Criteria are: a) return on investment; b) keeping young people in Garner; c) leveraging other resources & spurring economic growth; d) improve or maintain existing levels of service; and e) possible negative consequences of non-investment or delayed investment.
- B. Continue to support, encourage, and assist with economic development efforts.
- C. Encourage continued success in neighborhood improvement and stabilization.

TOWN COUNCIL

Town Council Three Year Action Plan (continued):

- D. Enhance connectedness and communication with Town residents, property owners, and business operators through traditional and new civic engagement opportunities.
- E. Continue, enhance, and strengthen external relationships with regional and state leaders.
- F. Stay vigilant monitoring Highway 540 planning process to minimize and prevent any negative impacts to the Garner community.
- G. Carry out the Revenue Savings Program as a tactic to ease the burden of repaying bonds.
- H. Assist with the development of a 50/50 action plan (commercial/residential tax value percentage) and support implementation.
- I. Encourage N.C. Legislature to support legislation and action that will enable municipalities to prosper, plan for the future, and continue to receive adequate revenues.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 94,406	\$ 94,444	\$ -	\$ 94,444
Professional Services	18,709	-	-	84,000
Operations	240,226	127,846	-	136,061
Capital Outlay	305,050	-	-	-
Totals	\$ 658,391	\$ 222,290	\$ -	\$ 314,505

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Council Member (part-time)	5	5	-	5
Mayor (part-time)	1	1	-	1
Totals	6	6	-	6

GOVERNING BODY DEPARTMENT
Town Council Division (4110)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 210	\$ 115	\$ 199	\$ -	\$ -	\$ -	n/a
510220	Salaries - Temporary	54,538	51,898	51,792	51,792	51,792	51,792	0%
510500	FICA	3,701	3,395	3,394	3,964	3,962	3,962	0%
510600	Group Insurance	33,726	36,641	36,639	38,650	36,379	38,690	0%
521150	Telephone	-	-	-	-	-	420	n/a
521000	Professional Services	-	-	43,041	18,709	-	-	n/a
521400	Travel and Training	13,295	6,181	12,036	6,620	8,880	8,880	34%
521411	All-America City Travel	-	-	-	75,234	-	-	-100%
521410	Special Events	10,146	8,386	13,503	14,420	10,300	12,400	-14%
521445	Town Wide Cleanup	169	45	1,762	800	800	200	-75%
521600	Equipment Maintenance & Repair	-	-	-	250	250	-	-100%
522100	Equipment Rental	645	664	684	860	910	910	6%
522510	Property Taxes	1,909	2,747	99	790	500	775	-2%
523300	Departmental Supplies	9,722	2,225	2,603	4,560	1,925	1,735	-62%
524300	Contract Services	27,582	21,319	40,895	33,664	20,200	8,000	-76%
524350	Election Charges	19,031	-	39,699	28,940	62,000	61,550	113%
524600	Subsidized Programs	-	-	-	42,983	-	-	n/a
525300	Dues and Subscriptions	24,867	26,355	30,260	31,105	32,532	32,976	6%
525700	Miscellaneous	-	-	-	-	100	-	n/a
525800	Contingency	-	-	-	-	-	-	n/a
537100	Land Acquisition	33,769	219,338	407,155	305,050	-	-	n/a
537400	Equipment	-	324,891	-	-	-	-	n/a
4110 Total		\$ 233,309	\$ 704,199	\$ 683,762	\$ 658,391	\$ 230,530	\$ 222,290	-66%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Subsidized Programs: Includes funding for non-profit agencies who provide services to citizens; budget moved to Special Appropriations department.

LEGAL SERVICES

The **Legal Services** division consists of the Town Attorney who is appointed by, and reports to, the Town Council on a contract basis. The Town Attorney provides legal advice and representation to the Town Council and other Town officials and employees on a broad range of issues. The Town Attorney represents the Town in litigation filed by or against it, and provides legal opinions to the Town Council. All ordinances are drafted or reviewed by the Town Attorney. The Town Attorney drafts or reviews contracts, leases, deeds, franchises, bonds, and other legal documents to which the Town is a party.

This division also includes contracted legal services with professionals with specialized knowledge and expertise that are utilized on an as-needed basis.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	84,000	84,000	-	84,000
Operations	2,715	8,215	-	8,215
Capital Outlay	-	-	-	-
Totals	\$ 86,715	\$ 92,215	\$ -	\$ 92,215

Authorized Positions

NONE.

GOVERNING BODY DEPARTMENT
Legal Services Division (4120)

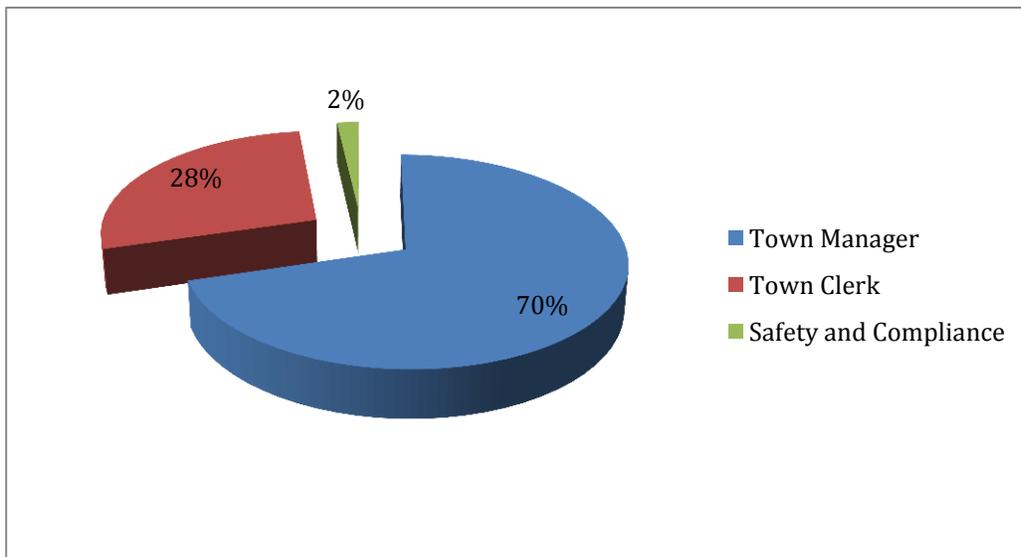
Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
521000	Professional Services	\$ 73,200	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	0%
521400	Travel and Training	673	1,317	1,102	1,310	1,510	1,510	15%
522520	Filing Fees	-	-	-	230	325	1,055	359%
522530	Recording Fees	3,856	792	545	400	500	-	-100%
522535	Pending Litigation Expense	315	70	-	505	1,375	-	-100%
523300	Departmental Supplies	995	595	575	220	600	600	173%
524300	Contract Services	2,675	1,620	233	-	-	5,000	n/a
525300	Dues and Subscriptions	103	187	40	50	50	50	0%
4120 Total		\$ 81,817	\$ 88,581	\$ 86,494	\$ 86,715	\$ 88,360	\$ 92,215	6%

Notes Contract Services: Added projected costs for legal services beyond contracted attorney fees.

ADMINISTRATION DEPARTMENT SUMMARY

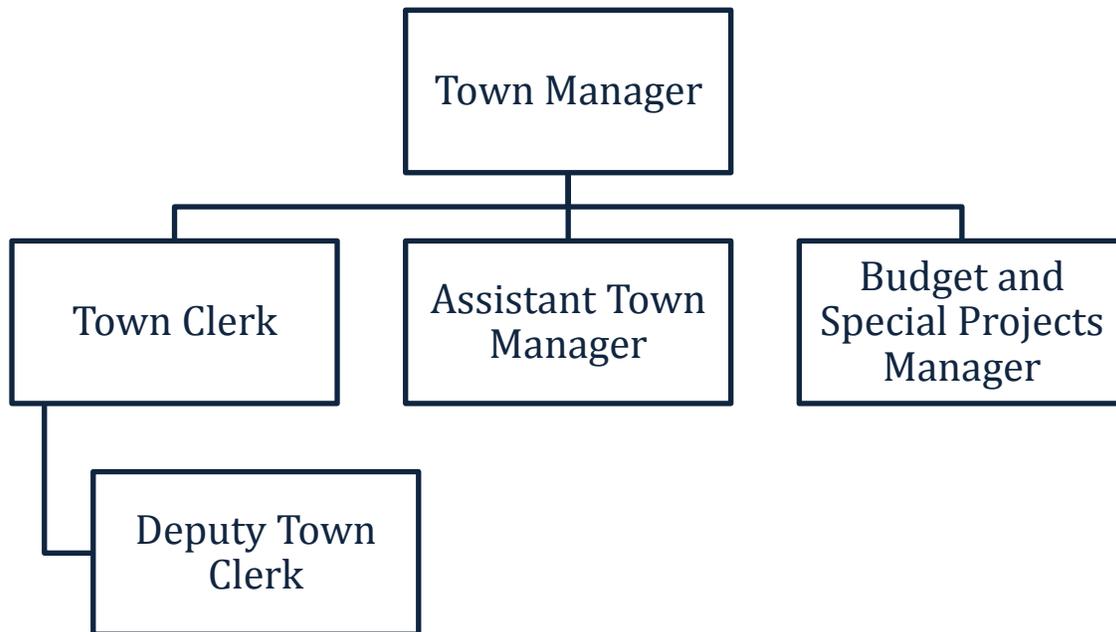
<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Town Manager</i>	\$441,668
<i>Town Clerk</i>	174,256
<i>Safety and Compliance</i>	11,384
<i>Total Administration Department Budget FY 2014</i>	\$627,308

Administration Department FY 2014 Budget by Division



ADMINISTRATION DEPARTMENT

The Administration Department consists of the **Town Manager**, Assistant Town Manager, Management Analyst, **Town Clerk**, and Deputy Town Clerk. This department is responsible for the day-to-day activities of the Town, including advising the Town Council on the financial position and future needs of the Town, ensuring the implementation of policies and activities in each Town department, and representing the Town Council and the Town in business with other agencies. In addition, the Department implements a **Safety** program, utilizing personnel from Human Resources and Public Works.



ADMINISTRATION DEPARTMENT

Administration Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 556,745	\$ 574,439	\$ -	\$ 574,439
Professional Services	500	-	5,000	5,000
Operations	272,744	47,869	-	47,869
Capital Outlay	-	-	-	-
Totals	\$ 829,989	\$ 622,308	\$ 5,000	\$ 627,308

TOWN MANAGER

The **Town Manager** is appointed by the Town Council and is responsible for the performance of all Town departments, as well as responding to Citizen’s requests and concerns. In addition, the Town Manager researches and proposes alternative approaches for achieving Council objectives and presents data to assist the Council in policy development and ordinance adoption.

Town Manager Action Plan:

A. To continue to search for potential savings in the way the Town operates its programs, by evaluating position vacancies and examining operating methods, with little to no impact on services.

B. To orchestrate cooperative efforts of Town staff and the Chamber of Commerce to promote Garner, attract desirable businesses, and to retain existing businesses in Garner.

C. To provide for the timely and accurate preparation, review, and adoption of the annual operating budget, meeting all applicable statutory requirements.

D. To position the Town to implement bond projects when tax base allows bond sales.

Town Manager Three Year Action Plan:

A. Continue developing employee potential at all levels.

B. Continue to build citizen pride in the community and the general public’s awareness of Garner as a desirable place to live.

C. Assist Town Council with completion of their goals and plans as outlined in annual Council Retreat.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 397,533	\$ 408,423	\$ -	\$ 408,423
Professional Services	500	-	5,000	5,000
Operations	251,600	28,245	-	28,245
Capital Outlay	-	-	-	-
Totals	\$ 649,633	\$ 436,668	\$ 5,000	\$ 441,668

TOWN MANAGER

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Town Manager	1	1	-	1
Assistant Town Manager	1	1	-	1
Budget & Special Projects Manager	1	1	-	1
Totals	3	3	-	3

**ADMINISTRATION DEPARTMENT
Town Manager Division (4210)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Budget Requested	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 291,074	\$ 261,300	\$ 266,805	\$ 316,346	\$ 321,860	\$ 321,860	2%
510220	Salaries - Temporary	13,361	8,284	2,688	-	-	-	n/a
510236	Longevity	-	-	-	-	5,070	5,070	n/a
510500	FICA	20,781	18,199	18,300	24,201	22,273	22,273	-8%
510600	Group Insurance	17,722	13,522	14,083	19,847	18,686	19,814	0%
510700	Retirement	28,952	28,963	30,674	37,139	39,406	39,406	6%
521000	Professional Services	999	-	500	500	45,500	5,000	900%
521100	Postage	17,647	10,386	13,068	20,250	20,250	-	-100%
521150	Telephone	-	-	-	-	-	1,272	n/a
521200	Printing	443	180	978	1,000	1,000	875	-13%
521400	Travel and Training	14,815	15,880	23,072	21,880	24,346	19,608	-10%
521460	Employee Recognition Program	-	254	-	-	-	-	n/a
521700	Auto Maintenance & Repair	4	-	-	-	-	-	n/a
522100	Equipment Rental	5,203	3,256	4,042	4,400	4,400	-	-100%
523100	Auto Operating Supplies	566	206	-	-	-	-	n/a
523300	Departmental Supplies	1,273	2,738	438	750	750	750	0%
523350	Supplies - United Way	413	-	34	-	-	-	n/a
524300	Contract Services	-	-	-	-	-	456	n/a
523500	Other Supplies	-	-	-	-	-	-	n/a
525300	Dues and Subscriptions	5,969	4,545	4,388	5,570	5,249	5,284	-5%
525400	Insurance and Bonds	181,528	193,492	184,319	197,750	-	-	-100%
537400	Equipment	-	-	14,099	-	-	-	n/a
4210 Total		\$ 600,750	\$ 561,204	\$ 577,488	\$ 649,633	\$ 508,790	\$ 441,668	-32%

Notes

Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Equipment Rental: Equipment rental moved to Special Appropriations department since expense is Town-wide.

Postage: Postage moved to Special Appropriations department since expense is Town-wide.

TOWN CLERK

The **Town Clerk** office is responsible for giving notice of Town Council meetings, preparing the Council meeting agenda, recording Council proceedings, serving as custodian of all permanent Town records, keeping the Town Seal, attesting all Town documents, updating the Town Code, keeping records of appointments and terms of the various Boards and Commissions.

Town Clerk Action Plan:

- A. Ongoing scanning and indexing of documents.
- B. Monitor and recognize citizen achievements.
- C. Orchestrate organization of all files in the new records storage facility.
- E. Continue providing current information on the Town website for the Administrative/Legislative Departments.
- F. Formulate a system to update Mayor and Council on combined events and activities.

Town Clerk Three Year Action Plan:

- A. Create indexing system of all permanent records for public access.
- B. Streamline electronic agenda and promote uniform support material.
- C. Continue review of current active files for archival value and provide storage accordingly.
- D. Begin review for update of the Town Code for accuracy and compliance with State legislative changes.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 159,212	\$ 166,016	-	\$ 166,016
Professional Services	-	-	-	-
Operations	10,593	8,240	-	8,240
Capital Outlay	-	-	-	-
Totals	\$ 169,805	\$ 174,256	-	\$ 174,256

TOWN CLERK

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Town Clerk	1	1	-	1
Deputy Town Clerk	1	1	-	1
Totals	2	2	-	2

Did You Know?

-The office of the Town Clerk prepared 60 resolutions and ordinances for the Garner Town Council during Fiscal Year 2012-2013.

ADMINISTRATION DEPARTMENT
Town Clerk Division (4220)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 114,467	\$ 114,949	\$ 116,624	\$ 119,817	\$ 119,110	\$ 119,110	-1%
510210	Salaries - Overtime	-	101	1,671	-	1,584	1,584	n/a
510220	Salaries - Temporary	-	-	-	3,046	3,046	3,046	0%
510236	Longevity	-	-	-	-	4,052	4,052	n/a
510500	FICA	8,680	8,641	8,388	9,218	8,991	8,991	-2%
510600	Group Insurance	10,897	11,405	13,449	13,064	13,386	14,212	9%
510700	Retirement	11,412	12,382	14,172	14,067	15,021	15,021	7%
521200	Printing	75	195	-	-	-	-	n/a
521400	Travel and Training	2,755	1,025	6,505	2,528	4,450	4,390	74%
522530	Recording Fees	603	485	97	600	500	350	-42%
522600	Advertising	4,486	4,849	7,380	2,500	1,500	1,350	-46%
523300	Departmental Supplies	876	1,889	1,630	4,450	1,750	1,600	-64%
524300	Contract Services	-	-	1,400	-	-	-	n/a
525300	Dues and Subscriptions	440	390	375	515	515	550	7%
4220 Total		\$ 154,691	\$ 156,312	\$ 171,691	\$ 169,805	\$ 173,905	\$ 174,256	3%

SAFETY

The **Safety program** reflects the Town's commitment to employee safety and its efforts to comply with the regulations of the federal and state Occupational Safety and Health Administration (OSHA). The Safety and Compliance program also includes training, which is necessary to maintain proper safety procedures among our employees.

The Safety and Compliance program will also strive to reduce the Town's insurance liability through effective risk management of Town activities, resources, and property.

Safety Action Plan:

- A. Continue efforts to comply with all other applicable safety regulations that have been or will be enacted by the state and federal Occupational Safety and Health Administration.
- B. Continue training programs to keep employees informed about proper safety procedures.
- C. Expand safety training options through use of online training modules.
- D. Update Safety Policy manual.

Safety Action Plan:

- A. Continue to search for ways to reduce workplace accidents, thereby boosting employee morale, lowering workers' compensation costs and minimizing property damage.
- B. Continue training program by providing periodic sessions on various safety related topics.
- C. Obtain assistance from NC OSHA's Consultative Services in performing in-house inspections to ensure total compliance with safe workplace practices.
- D. Effectively mitigate hazards associated with Town functions and property, thus reducing the number of public-related accidents and keeping liability costs down.

SAFETY

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	10,551	11,384	-	11,384
Capital Outlay	-	-	-	-
Totals	\$ 10,551	\$ 11,384	\$ -	\$ 11,384

Authorized Positions

NONE.

Did You Know?

-The safety committee conducted 5 meetings and trainings during Fiscal Year 2012-2013. As a result, the Town only had 23 reportable incidents during the Fiscal Year.

ADMINISTRATION DEPARTMENT
Safety Division (4240)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
521400	Travel and Training	\$ 25	\$ 220	\$ 1,582	\$ 1,490	\$ 1,640	\$ 1,640	10%
523300	Departmental Supplies	410	656	77	500	750	500	0%
524300	Contract Services	4,382	5,497	3,718	4,874	4,874	4,874	0%
525300	Dues and Subscriptions	503	447	447	527	655	575	9%
525650	Employee Safety Awards	2,618	1,358	3,661	3,160	3,830	3,795	20%
4240 Total		\$ 7,938	\$ 8,177	\$ 9,485	\$ 10,551	\$ 11,749	\$ 11,384	8%

HUMAN RESOURCES DEPARTMENT SUMMARY

<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Human Resources</i>	\$297,910
<i>Total Human Resources Department Budget FY 2014</i>	\$297,910

HUMAN RESOURCES

The **Human Resources** Department is responsible for recruitment and selection, staff support, employee relations, policy administration, competitive pay and benefit administration, employee recognition, training and staff development, wellness initiatives management, and workers' compensation administration.



Human Resources Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 408,197	\$ 179,446	\$ -	\$ 179,446
Professional Services	21,500	22,805	-	22,805
Operations	300,416	95,659	-	95,659
Capital Outlay	-	-	-	-
Totals	\$ 730,113	\$ 297,910	\$ -	\$ 297,910

HUMAN RESOURCES

Human Resources Action Plan:

- A. Implement the Town’s new performance management process and evaluation form to help develop and assess the performance of Town employees.
- B. Develop and implement a new hire orientation program.
- C. Research and implement ways to improve internal processes and customer service to employees through the use of the Town’s financial system, MUNIS.
- D. Complete the annual review of the Town's Personnel Policies Manual and make necessary updates.
- E. Pay and Classification - Continue the schedule of studying one third of the Town's positions per fiscal year to ensure correct and competitive job classifications and salaries.

Human Resources Three Year Action Plan:

- A. Assess the effectiveness of the new performance evaluation system.
- B. Monitor the success of the Town’s online application system and continue to seek ways to recruit high quality candidates for the Town.
- B. Continue to seek quality and cost-effective solutions and resources to address the rising costs of providing comprehensive health insurance and other benefits to employees. Ensure the quality, reliability, and affordability of our benefit plans.
- C. Seek cost effective ways to prepare and develop Town supervisors. Develop a training program for new supervisors and an annual supervisor training for existing supervisors.
- D. Plan accordingly for staffing changes, including the retirements of key personnel through employee development and succession planning.

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Human Resources Director	1	1	-	1
Human Resources Analyst	1	1	-	1
Totals	1	1	-	1

HUMAN RESOURCES DEPARTMENT
Human Resources Division (4230)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 139,279	\$ 145,779	\$ 111,395	\$ 137,921	\$ 140,024	\$ 140,024	2%
510500	FICA	9,997	10,764	8,280	10,322	10,153	10,153	-2%
510600	Group Insurance	91,471	111,784	118,384	13,095	11,695	12,404	-5%
510610	Retiree Health Insurance	-	-	-	129,820	-	-	-100%
510615	Health Reimbursement	-	61,305	70,773	100,800	-	-	-100%
510700	Retirement	13,841	16,729	13,314	16,239	16,865	16,865	4%
521000	Professional Services	7,204	16,227	20,124	21,500	21,500	22,805	6%
521150	Telephone	-	-	-	-	-	636	n/a
521200	Printing	255	288	237	400	-	-	-100%
521400	Travel and Training	6,395	3,872	9,908	9,200	15,850	4,500	-51%
521401	Organizational Training	-	-	-	-	-	10,750	n/a
522600	Advertising	-	-	-	3,800	-	-	-100%
522601	Recruitment	38	937	1,788	-	6,000	42,000	n/a
523300	Departmental Supplies	-	-	-	500	-	-	-100%
523340	Personnel Supplies	494	998	484	3,700	1,000	1,000	-73%
524300	Contract Services	17,735	6,795	28,113	59,646	36,010	21,010	-65%
525300	Dues and Subscriptions	773	764	995	1,250	898	933	-25%
525610	Workers Compensation	251,035	231,793	241,304	167,620	-	-	-100%
525620	Unemployment Insurance	22,278	8,877	541	43,300	-	-	-100%
525630	Wellness Program	1,443	1,962	8,037	7,000	8,000	7,130	2%
525660	Educational Assistance	1,910	3,222	7,115	4,000	13,200	7,700	93%
4230 Total		\$ 564,146	\$ 622,093	\$ 640,791	\$ 730,113	\$ 281,195	\$ 297,910	-59%

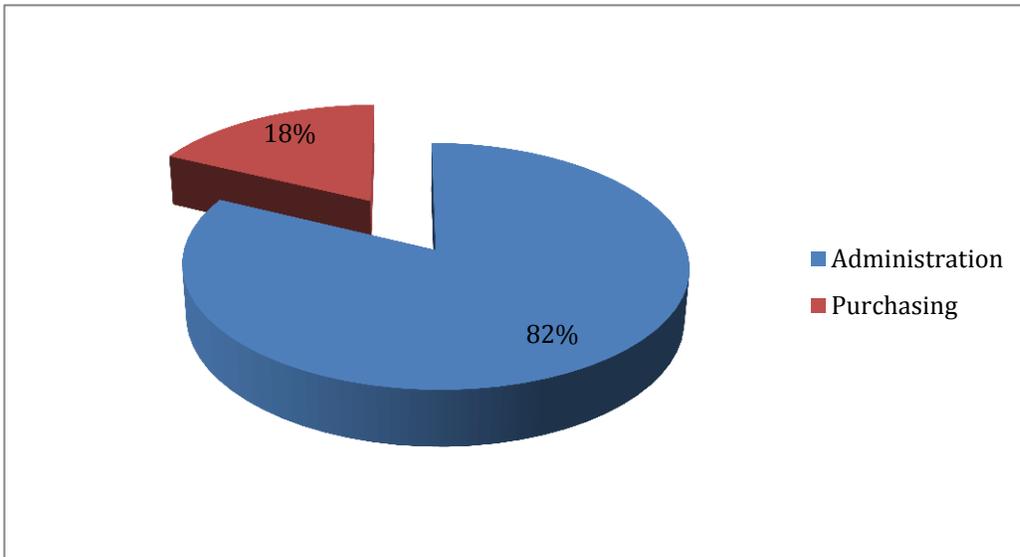
Notes

Health Reimbursement: Moved to Special Appropriations department to better track Human Resources functional costs.
Retiree Health Insurance: Moved to Special Appropriations department to better track all retirement-related costs.
Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.
Organizational Training: Created separate code to track Town-wide training provide by Human Resources department.
Worker's Compensation: Moved to Special Appropriations department to better track Human Resources functional costs.
Unemployment Insurance: Moved to Special Appropriations department to better track Human Resources functional costs.

FINANCE DEPARTMENT SUMMARY

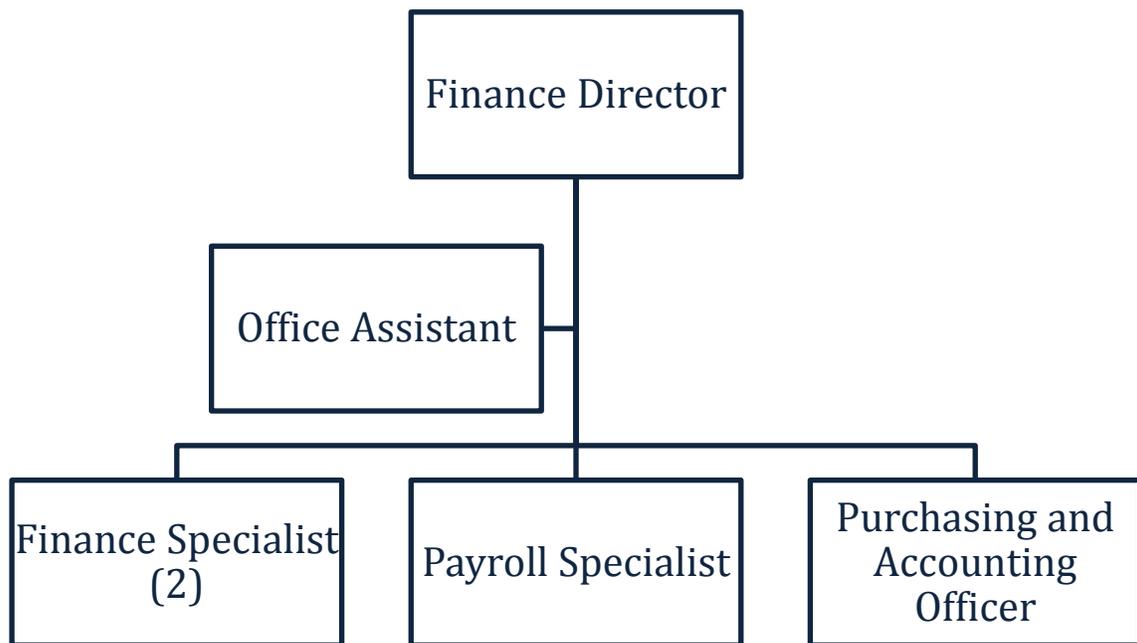
<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Administration</i>	\$531,219
<i>Purchasing</i>	114,999
<i>Total Finance Department Budget FY 2014</i>	\$646,218

Finance Department FY 2014 Budget by Division



FINANCE DEPARTMENT

The purpose of the Finance Department is to administer the financial affairs of the Town in accordance with generally accepted accounting principles as well as Federal, State and local guidelines. The Finance Department has two divisions, **Finance Administration** and **Purchasing** that are responsible for accounting, debt administration, cash management, payroll, business licensing, and purchasing. This includes but is not limited to cash management, debt management, grants management, maintaining accounting and financial records, invoicing, payroll, and accounts payable. The department recommends financial policies and guidelines, prepares the Comprehensive Annual Financial Report, and performs special financial analysis such as various statistical reporting, cash flow projections, and economic development analysis. The Finance Department also provides collections for the City of Raleigh Utilities and Wake County Revenue.



FINANCE DEPARTMENT

Finance Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 538,449	\$ 488,732	\$ -	\$ 488,732
Professional Services	77,745	79,635	-	79,635
Operations	204,265	77,851	-	77,851
Capital Outlay	-	-	-	-
Totals	\$ 820,459	\$ 646,218	\$ -	\$ 646,218

Did You Know?

-The Finance Department processed 13,375 invoices during Fiscal Year 2012-2013.

-The Finance Department assisted 18,223 citizens with utility bill payments during Fiscal Year 2012-2013.

FINANCE ADMINISTRATION

Finance Administration provides oversight and coordination of the entire finance function, which includes accounting, payroll, reporting and budget. Staff of this program retains ultimate responsibility for maintaining the accounts of the Town in accordance with generally accepted accounting principles as well as policies and guidelines established by the Town Board. The division processes all disbursements including accounts payable and payroll, and provides collection services for a variety of Town-generated revenues. This office serves as fiscal agent for both state and federal grant programs. In addition, the Finance Administration prepares statements of financial condition, supervises the investment of Town funds, and maintains records concerning bonded debt and other obligations of the Town.

Finance Administration Action Plan:

- A. Apply the existing cash management policy to maximize investment earnings while maintaining safety and liquidity of investments.
- B. Seek the "Certificate of Achievement for Excellence in Financial Reporting" by submitting the June 30, 2013, audit report to the Governmental Finance Officers Association award program.
- C. Seek the "Distinguished Budget Presentation Award" by submitting the June 30, 2014, budget document to the Government Finance Officers Association award program.

Finance Administration Three Year Action Plan:

- A. Continue to obtain the "Certificate of Achievement for Excellence in Financial Reporting" and the "Distinguished Budget Presentation Award" from the Government Finance Officers Association.
- B. Develop and/or revise existing Town-initiated fiscal policies and guidelines to ensure effective cash and debt management and financial reporting.
- C. Apply various accounting principles and Federal, state, and local regulations toward the management of general obligation debt approved by Garner citizens in March 2013.

FINANCE ADMINISTRATION

Program History

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 437,787	\$ 386,858	\$ -	\$ 386,858
Professional Services	77,475	79,635	-	79,635
Operations	56,535	64,726	-	64,726
Capital Outlay	-	-	-	-
Totals	\$ 571,797	\$ 531,219	\$ -	\$ 531,219

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Finance Director	1	1	-	1
Payroll Specialist	1	1	-	1
Finance Specialist	2	2	-	2
Office Assistant	1	1	-	1
Totals	5	5	-	5

**FINANCE DEPARTMENT
Administration Division (4410)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 316,634	\$ 320,484	\$ 317,770	\$ 340,329	\$ 289,948	\$ 289,948	-15%
510236	Longevity	-	-	-	-	8,094	8,094	n/a
510500	FICA	22,519	22,571	22,287	26,056	21,024	21,024	-19%
510600	Group Insurance	28,589	30,445	30,871	31,300	30,072	31,909	2%
510700	Retirement	31,544	36,851	38,103	40,102	35,883	35,883	-11%
521000	Professional Services	65,258	93,861	72,759	77,475	87,000	79,635	3%
521150	Telephone	810	2,124	1,035	-	-	636	n/a
521200	Printing	3,085	3,494	3,660	3,300	3,700	3,300	0%
521400	Travel and Training	1,873	1,861	1,279	2,800	4,370	4,370	56%
521600	Equipment Maintenance & Repair	610	-	-	500	500	-	-100%
523300	Departmental Supplies	7,498	4,611	1,969	1,800	1,900	1,900	6%
524300	Contract Services	14,799	14,179	15,923	15,280	14,635	12,445	-19%
524310	Contract Services-Tax Coll	29,568	29,776	29,609	32,000	32,000	41,725	30%
524800	Purchase for Resale	62	-	64	55	50	-	-100%
525300	Dues and Subscriptions	519	1,139	1,014	800	850	350	-56%
525710	Cash Over and Short	(1)	(3)	(41)	-	-	-	n/a
4410 Total		\$ 523,367	\$ 561,392	\$ 536,303	\$ 571,797	\$ 530,026	\$ 531,219	-7%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

PURCHASING

The **Purchasing** division is responsible for the efficient procurement of goods and services to meet the needs of Town functions in compliance with the North Carolina Administrative Code, generally accepted accounting principles, and Town purchasing policies. The Purchasing division administers the Town’s maintenance, service, and rental contracts. The Purchasing division maintains control over all property, inventory and equipment owned by the Town, maintains adequate asset records, and ensures the proper disposition of surplus property.

Purchasing Action Plan:

- A. Review procedures to ensure compliance with Records Retention Policy and yearly disposition of financial records to maintain adequate storage space.
- B. Implement a procurement card system to provide more control on small-value Town purchases.
- C. Implement new Purchasing Policies and Procedure Manual.

Purchasing Three Year Action Plan:

- A. Update current vendor system to include vendor requests for bidding opportunities.
- B. Update Munis software to include contract management and implement online requisition and purchase order processing Town wide. This will provide necessary insurance and licensing information as well as improve efficiency in the purchasing process.
- C. Develop internal service funds where appropriate for better tracking and maintenance of Town wide inventory and assets.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 100,662	\$ 101,874	-	\$ 101,874
Professional Services	-	-	-	-
Operations	148,000	13,125	-	13,125
Capital Outlay	-	-	-	-
Totals	\$ 248,662	\$ 114,999	-	\$ 114,999

PURCHASING

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Purchasing Manager	1	1	-	1
Totals	1	1	-	1

Did You Know?

-The Purchasing Division processed 475 purchase orders during Fiscal Year 2012-2013.

**FINANCE DEPARTMENT
Purchasing Division (4430)**

Object Code	Obj Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 98,709	\$ 97,158	\$ 79,096	\$ 78,812	\$ 76,596	\$ 76,596	-3%
510210	Salaries - Overtime	58	-	-	-	-	-	n/a
510236	Longevity	-	-	-	-	3,822	3,822	n/a
510500	FICA	7,364	7,246	5,919	6,029	5,554	5,554	-8%
510600	Group Insurance	8,305	8,927	5,904	6,568	5,859	6,214	-5%
510700	Retirement	9,819	29,844	9,510	9,253	9,688	9,688	5%
521150	Telephone	43,298	46,783	41,058	49,200	39,300	-	-100%
521200	Printing	-	317	-	500	500	-	-100%
521400	Travel and Training	-	431	548	1,575	975	1,790	14%
521600	Equipment Maintenance & Repair	67,295	70,024	90	-	-	-	n/a
521700	Auto Maintenance & Repair	1,032	781	-	-	-	-	n/a
522100	Equipment Rental	-	-	79,461	85,175	-	-	n/a
523100	Auto Operating Supplies	1,670	1,010	-	-	-	-	n/a
523300	Departmental Supplies	531	507	79	600	600	500	-17%
523310	Copier Supplies	8,754	10,432	10,072	9,900	10,900	10,500	6%
523600	Uniforms	385	100	-	-	-	-	n/a
524300	Contract Services	12,408	-	5	750	1,200	-	-100%
525300	Dues and Subscriptions	94	35	95	300	300	335	12%
4430 Total		\$ 259,720	\$ 273,596	\$ 231,836	\$ 248,662	\$ 155,294	\$ 114,999	-38%

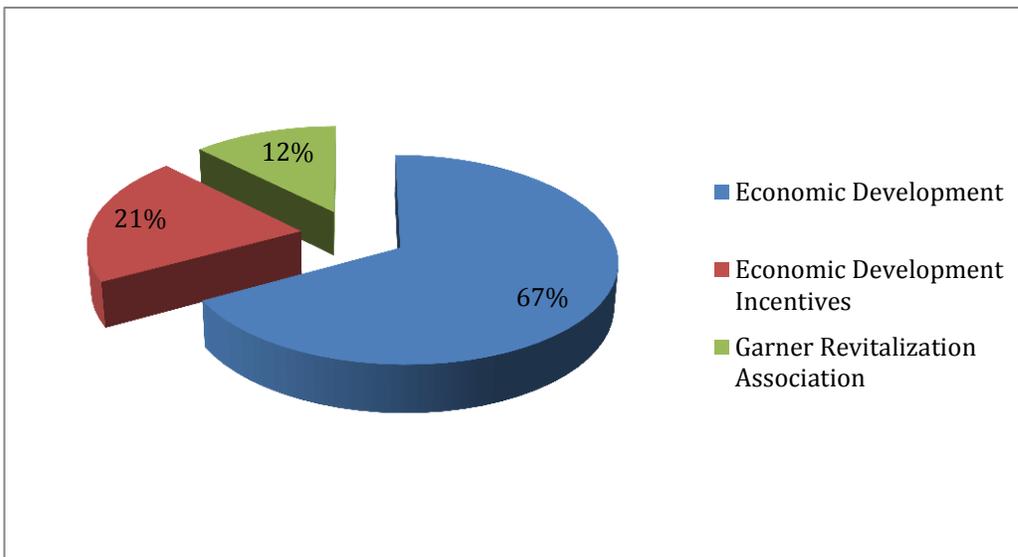
Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Equipment Rental: Costs for equipment rental moved from Purchasing as these costs cover multiple functions/departments.

ECONOMIC DEVELOPMENT DEPARTMENT SUMMARY

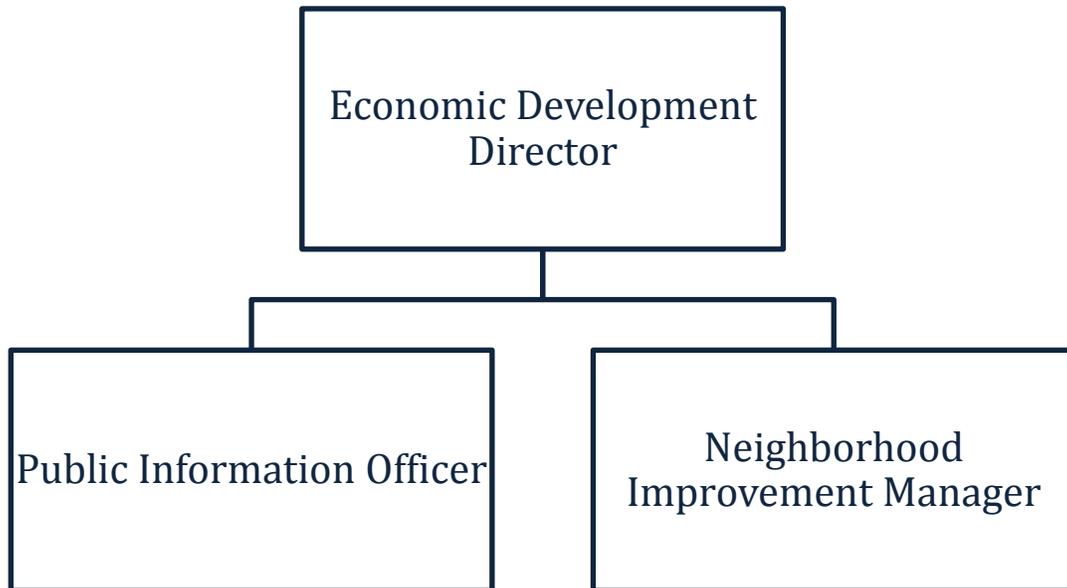
<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Economic Development</i>	\$456,827
<i>Economic Development Incentives</i>	140,000
<i>Garner Revitalization Association</i>	85,000
<i>Total Economic Development Budget FY 2014</i>	\$681,827

Economic Development FY 2014 Budget by Division



ECONOMIC DEVELOPMENT DEPARTMENT

The Economic Development Department consists of **Economic Development, Economic Incentives,** and the **Garner Revitalization Association.** The Economic Development Department is dedicated to improving the quality of life for the community by promoting Town of Garner assets, improving neighborhoods, and developing partnerships with citizens, other Town departments, boards and commissions, elected officials, State agencies, civic organizations, the Chamber of Commerce, and others. The Economic Development Department also serves as a liaison to the Garner Economic Development Corporation, which is redeveloping the former ConAgra site. It is the goal of the Economic Development department to foster a positive environment for existing and new businesses within Garner and those considering developing in, or relocating to the Garner community.



ECONOMIC DEVELOPMENT DEPARTMENT

Economic Development Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 231,913	\$ 255,941	\$ -	\$ 255,941
Professional Services	1,000	1,000	-	1,000
Operations	452,401	342,386	82,500	424,886
Capital Outlay	-	-	-	-
Totals	\$ 685,314	\$ 599,327	\$ 82,500	\$ 681,827

Did You Know?

-The Economic Development Department met with 43 neighborhood associations during Fiscal Year 2012-2013.

-That more than 300 jobs and \$20 million were invested in the last year.

ECONOMIC DEVELOPMENT

In cooperation with the Garner Chamber of Commerce, this department designs and conducts a visibly aggressive program of business and industry recruitment, retention and revitalization. Activities and funding of the Garner Revitalization Association and Garner Chamber will be under the umbrella of this department.

Economic Development Action Plan:

- A. Implement a renewed vision for business revitalization.
- B. Maintain updated recruitment materials on the Internet; complete prospect surveys; conduct site visits; provide technical assistance; represent Garner in economic development networks.
- C. Stimulate investment in buildings and equipment; following up retention visits using strategic planning, industrial recognition, business initiatives and financing.
- D. Continue to work with our economic development partners in Garner (Garner Economic Development Corporation, Garner Chamber of Commerce, and Garner Revitalization Association).
- E. Actively promote Town stories through all media outlets and utilize the government TV channel to increase awareness of Town activities and stories.
- F. Increase our involvement in regional partnerships for the purpose of promoting Garner.
- G. Increase involvement in helping fill empty store fronts.

Economic Development Three Year Action Plan:

- A. Clarify Garner's vision for the future, articulating the economy it wants to have in 10 years.
- B. Develop Garner's current niche in the Research Triangle area as an easily accessible location where research, development, and manufacturing functions of a firm can operate together.
- C. Continue Garner's established presence as an active player and leader in county, regional, and statewide economic development arenas.
- D. Public Information Officer to continue to implement ways to use social media for town events and to increase programming on the government TV channel and content on the Web.
- E. The Neighborhood Improvement Manager will continue to solicit support for neighborhood organization formation, implement programs to assist residents in need, and work to protect and promote the stabilization of the residential tax base.
- F. Maximize marketing opportunities arising from All-America City designation.

ECONOMIC DEVELOPMENT

Program History

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 231,913	\$ 255,941	\$ -	\$ 255,941
Professional Services	1,000	1,000	-	1,000
Operations	84,925	117,386	82,500	199,886
Capital Outlay	-	-	-	-
Totals	\$ 317,838	\$ 374,327	\$ 82,500	\$ 456,827

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Economic Development Director	1	1	-	1
Neighborhood Improvement Manager	1	1	-	1
Public Information Officer	1	1	-	1
Totals	3	3	-	3

ECONOMIC DEVELOPMENT DEPARTMENT
Economic Development Division (4500)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 167,504	\$ 164,934	\$ 175,626	\$ 178,117	\$ 192,835	\$ 192,835	8%
510210	Salaries - Overtime	-	-	-	-	1,000	-	n/a
510236	Longevity	-	-	-	-	3,058	3,058	n/a
510500	FICA	12,380	11,839	12,626	13,624	14,059	13,982	3%
510600	Group Insurance	15,806	18,444	19,943	19,226	21,167	22,476	17%
510700	Retirement	16,663	17,694	21,006	20,946	23,711	23,590	13%
521000	Professional Services	350	1,910	585	1,000	1,000	1,000	0%
521150	Telephone	-	-	-	-	-	1,908	n/a
521200	Printing	2,258	9,962	1,598	9,782	7,000	9,000	-8%
521400	Travel and Training	4,345	8,241	16,609	11,900	13,600	12,100	2%
521440	Business Recruitment	4,402	5,487	3,528	3,800	29,848	6,348	67%
521455	Development Assistance	28	2,525	3,783	5,175	13,800	3,800	-27%
521700	Auto Maintenance & Repair	-	-	448	400	400	450	13%
522600	Advertising	5,993	993	6,500	5,000	65,000	43,000	760%
523100	Auto Operating Supplies	-	-	267	800	800	800	0%
523300	Departmental Supplies	1,590	1,135	3,589	4,399	6,000	3,500	-20%
523540	Promotional Supplies	2,349	1,807	293	4,946	2,000	2,000	-60%
524300	Contract Services	4,113	2,028	525	2,700	107,000	115,680	4184%
524340	Chamber of Commerce	29,042	21,440	33,618	33,375	-	-	n/a
524345	Garner Revitalization Assn	75,000	75,000	75,000	-	-	-	n/a
525300	Dues and Subscriptions	1,354	665	1,597	2,648	1,300	1,300	-51%
4500 Total		\$ 343,177	\$ 344,103	\$ 377,141	\$ 317,838	\$ 503,578	\$ 456,827	44%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Chamber of Commerce: Budget moved to special appropriations department.

Contract Services: Includes funds to complete Certified Site Development Designation with Wake County.

ECONOMIC INCENTIVES

The **Economic Development Incentive** Policy's purpose is to enhance the Town of Garner's Economic Development program by authorizing the Town Council to make appropriations to aid and encourage new industrial, manufacturing, warehousing, distribution, flex space, office facility or park locations, mixed-use retail and expansions of existing industrial projects for Garner.

Economic Incentives Action Plan:

A. Plan and budget incentive payments to reduce the need to pull from fund balance.

Economic Incentives Three Year Action Plan:

A. Continue to use the incentive policy as a sound and proactive way to attract new business prospects to the Town of Garner.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	282,476	140,000	-	140,000
Capital Outlay	-	-	-	-
Totals	\$ 282,476	\$ 140,000	\$ -	\$ 140,000

Authorized Positions

NONE.

ECONOMIC DEVELOPMENT DEPARTMENT
Economic Incentives Division (4550)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
521450	Economic Incentives	\$ 209,295	\$ 312,351	\$ -	\$ 282,476	\$ 115,000	\$ 140,000	-50%
4550 Total		\$ 209,295	\$ 312,351	\$ -	\$ 282,476	\$ 115,000	\$ 140,000	-50%

GARNER REVITALIZATION ASSOCIATION

The mission of the **Garner Revitalization Association (GRA)** is to foster and support the development of the Downtown/North Garner area as a vibrant business, residential, entertainment and cultural center through appropriate revitalization, redevelopment and preservation activities in partnership with government and private organizations. Since being formed by the Town of Garner in 2005, GRA has achieved a number of accomplishment and milestones including development of the Historic Downtown Garner Plan, acceptance in the North Carolina Main Street Program and accreditation by the National Main Street Center in both 2011 and 2012.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	85,000	85,000	-	85,000
Capital Outlay	-	-	-	-
Totals	\$ 85,000	\$ 85,000	\$ -	\$ 85,000

Authorized Positions

NONE.

Did You Know?

-The Garner Revitalization Association received \$697,301 in public and private contributions for Downtown Garner.

-Volunteer's donated 197 hours to Downtown programs.

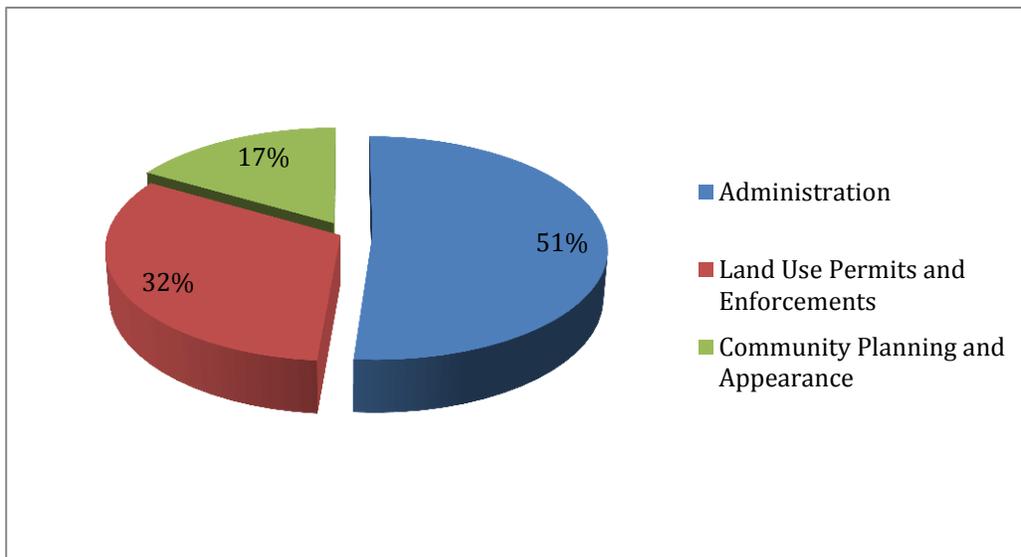
**ECONOMIC DEVELOPMENT DEPARTMENT
Garner Revitalization Association Division (4510)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
524345	Garner Revitalization Assn	\$ -	\$ -	\$ -	\$ 85,000	\$ 115,000	\$ 85,000	0%
4510 Total		\$ -	\$ -	\$ -	\$ 85,000	\$ 115,000	\$ 85,000	0%
<i>Notes</i>	Garner Revitalization Assn:	Budget for GRA was moved from Economic Development division to its own division to more accurately account for GRA-related expenditures.						

PLANNING DEPARTMENT SUMMARY

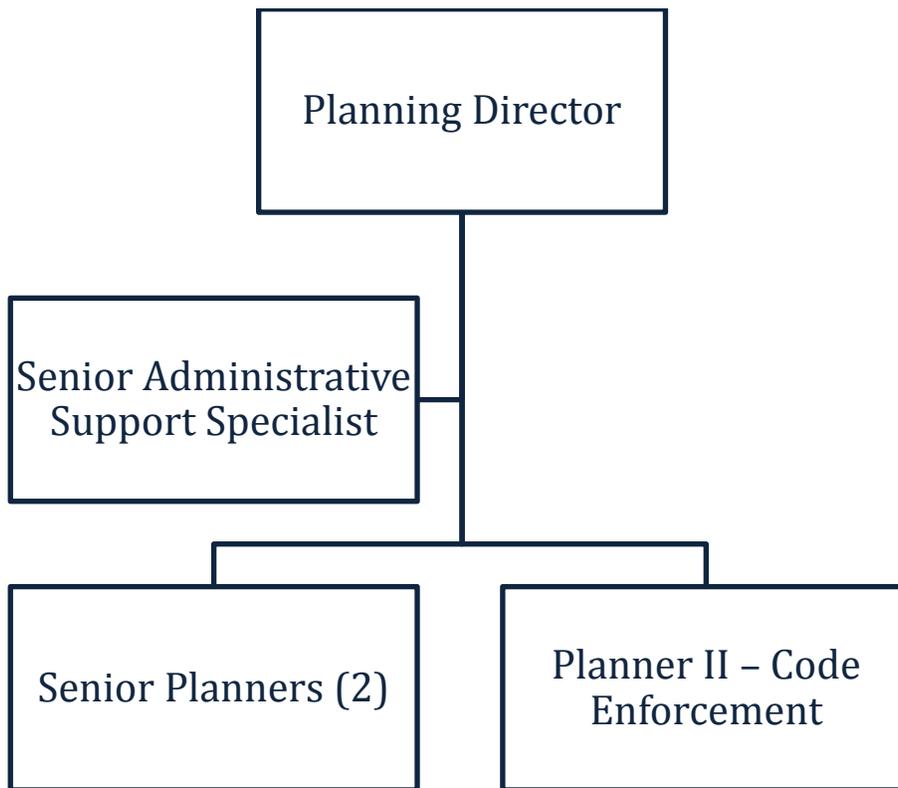
<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Administration</i>	\$300,185
<i>Land Use Permits and Enforcements</i>	187,042
<i>Community Planning and Appearance</i>	97,308
<i>Total Planning Department Budget FY 2014</i>	\$584,535

Planning Department FY 2014 Budget by Division



PLANNING DEPARTMENT

The Planning Department serves as technical advisor to the Town Manager and Town Council on growth and development matters. The Planning Department consists of **Administration**, **Land Use Permits and Enforcement**, and **Community Planning and Appearance**. The Planning Department prepares growth management policies, land use, transportation and housing plans, demographic analysis, and maintains GIS maps. It assists residents and developers with zoning, annexation, development plan reviews, sign permits, temporary use permits, and zoning compliance permits. The Planning Department provides staff support to the Garner Planning Commission and the Garner Board of Adjustment.



PLANNING DEPARTMENT

Planning Department Expenditures by Category

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 472,438	\$ 483,993	\$ -	\$ 483,993
Professional Services	60,635	3,000	25,000	28,000
Operations	112,950	62,542	-	62,542
Capital Outlay	-	1,000	-	10,000
Totals	\$ 646,023	\$ 550,535	\$ 25,000	\$ 584,535

PLANNING ADMINISTRATION

The **Planning Administration** Division manages the general operations of the department and consists of the Director and Senior Administrative Support Specialist. The Director is responsible for supervising personnel, developing goals, designing work programs and setting priorities regarding work tasks within the department. The Director also provides technical planning assistance to the Town Manager, Town Council and Planning Commission. Administration staff is also responsible for receiving permit applications assuring conformance with all applicable State Statutes and Garner Unified Development Ordinance requirements regarding public notification. Departmental budget preparation is generated within this division, with input from other planning divisions. The budget is administered by the Administration Division.

Planning Administration Action Plan:

- A. Complete Unified Development Ordinance (UDO) update regarding Design Guidelines.
- B. Continue implementation of the 2010 Transportation Plan.
- C. Continue implementation of the Streetscape Plan.
- D. Provide support to the North Garner Revitalization Program and Historic Downtown Garner Plan as needed.

Planning Administration Three Year Action Plan:

- A. Develop Neighborhood Area Plans as identified by the Council and Staff.
- B. Continue to work with Wake County through its Community Development Block Grant (CDBG) program.
- C. Continue implementation steps for Comprehensive Growth Plan where appropriate.
- D. Complete comprehensive update to the Unified Development Ordinance.

PLANNING ADMINISTRATION

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 216,589	\$ 221,933	\$ -	\$ 221,933
Professional Services	60,635	3,000	25,000	28,000
Operations	47,469	50,252	-	50,252
Capital Outlay	-	-	-	-
Totals	\$ 324,693	\$ 275,185	\$ 25,000	\$ 300,185

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Planning Director	1	1	-	1
Senior Administrative Support Specialist	1	1	-	1
Totals	2	2	-	2

Did You Know?

--The Planning Department worked with property owners to annex 1.54 acres of land into the Town's corporate limits during 2012.

**PLANNING DEPARTMENT
Administration Division (4610)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 159,450	\$ 160,030	\$ 160,922	\$ 167,740	\$ 167,499	\$ 167,499	0%
510210	Salaries - Overtime	-	-	-	600	600	-	-100%
510220	Salaries - Temporary	-	-	-	2,280	2,400	1,600	-30%
510236	Longevity	-	-	-	-	7,046	7,046	n/a
510500	FICA	10,886	10,918	11,202	13,053	12,410	12,303	-6%
510600	Group Insurance	10,971	11,864	11,766	13,154	11,744	12,454	-5%
510700	Retirement	15,886	18,403	19,290	19,762	21,104	21,031	6%
521150	Telephone	-	-	-	-	-	636	n/a
521000	Professional Services	64,062	45,503	3,247	60,635	28,000	28,000	-54%
521200	Printing	1,175	3,872	150	660	9,660	9,660	1364%
521400	Travel and Training	4,231	2,974	4,668	5,056	6,993	5,386	7%
521600	Equipment Maintenance & Repair	-	343	-	-	-	-	n/a
521700	Auto Maintenance & Repair	9	29	449	900	1,260	600	-33%
523100	Fuel	377	466	1,168	1,000	3,300	1,490	49%
523300	Departmental Supplies	742	470	433	1,200	1,260	1,200	0%
524205	Downtown Façade Grants	-	-	-	-	-	5,300	n/a
523525	Garner Road Grant Program	24,885	596	-	-	-	-	n/a
524300	Contract Services	123,183	15,781	11,385	36,043	29,013	23,366	-35%
525300	Dues and Subscriptions	3,075	729	1,051	2,610	2,741	2,614	0%
525700	Miscellaneous	-	-	-	-	-	-	n/a
4610 Total		\$ 418,933	\$ 271,977	\$ 225,731	\$ 324,693	\$ 305,030	\$ 300,185	-8%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.
Downtown Facade Grants: Provide funds to qualifying business owners to improve downtown properties.

LAND USE PERMITS AND ENFORCEMENT

Staff in **Land Use Permits and Enforcement** division review land-use development applications for compliance with the Comprehensive Growth Plan, Unified Development Ordinance (UDO) and other applicable laws and regulations. In this capacity, the staff provides support to the Planning Commission and Town Council. The Senior Planner is assigned to this program function. Enforcement Planning works directly with the public assisting with general information regarding the Unified Development Ordinance. In carrying out these duties, staff investigates complaints from the general public regarding violations of the Ordinance and monitors them for compliance. Staff conducts special projects to improve compliance and enforce penalty provisions of the UDO through cooperation with the Town Attorney. Staff also assist with the interpretation and review of the Ordinance, administer zoning compliance permits, building permits and provide support to the Board of Adjustment. The Enforcement Planner is assigned to this function.

Land Use Permits and Enforcement Action Plan:

- A. Administer all land-use development applications efficiently and effectively.
- B. Monitor new UDO for necessary text amendments and recommend appropriate changes.
- C. Provide training assistance to the Board of Adjustment.
- D. Assist with the UDO Design Guidelines Project as assigned.

Land Use Permits and Enforcement Three Year Action Plan:

- A. Improve service to the general public and developers by providing faster and more efficient land-use enforcement information through GIS, permit databases, and updated website information.

Program History

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 163,761	\$ 168,436	-	\$ 168,436
Professional Services	-	-	-	-
Operations	60,711	8,606	-	8,606
Capital Outlay	-	10,000	-	10,000
Totals	\$ 224,472	\$ 187,042	-	\$ 187,042

LAND USE PERMITS AND ENFORCEMENT

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Senior Planner	1	1	-	1
Planner II (Enforcement)	1	1	-	1
Totals	2	2	-	2

Did You Know?

-The Planning Department worked with Town officials to approve 6 new non-residential developments totaling 126,214 square feet in 2012.

PLANNING DEPARTMENT
Land Use Permits and Enforcement Division (4620)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 109,537	\$ 132,426	\$ 134,586	\$ 126,153	\$ 128,275	\$ 128,275	2%
510210	Salaries - Overtime	-	84	-	350	350	-	-100%
510236	Longevity	-	-	-	-	2,704	2,704	n/a
510500	FICA	8,319	10,042	10,002	9,678	9,328	9,301	-4%
510600	Group Insurance	8,878	11,786	11,690	13,079	11,674	12,383	-5%
510700	Retirement	10,916	15,218	16,112	14,851	15,815	15,773	6%
521150	Telephone	-	-	-	-	-	840	n/a
521200	Printing	75	-	-	460	160	160	-65%
521400	Travel and Training	525	975	995	2,290	2,973	2,865	25%
521700	Auto Maintenance & Repair	340	1,135	349	1,000	1,105	1,100	10%
522530	Recording Fees	20	91	52	182	191	189	4%
522600	Advertising	2,399	2,047	1,382	300	1,000	1,000	233%
523100	Fuel	399	864	933	962	2,571	975	1%
523300	Departmental Supplies	214	275	65	200	525	250	25%
524300	Contract Services	-	3,100	-	53,900	-	-	n/a
525300	Dues and Subscriptions	395	996	1,927	1,067	1,227	1,227	15%
537410	Vehicle	-	-	-	-	7,500	10,000	n/a
4620 Total		\$ 142,015	\$ 179,040	\$ 178,094	\$ 224,472	\$ 185,398	\$ 187,042	-17%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

COMMUNITY PLANNING AND APPEARANCE

Community Planning and Appearance staff provide support for decision-making on general planning issues. Staff assists with long-range comprehensive planning analysis, special studies and reports, annexation reports, ETJ studies, address assignments, and other special projects. Staff also reviews rezoning petitions for compliance with the Comprehensive Growth Plan and ensures maintenance of all GIS databases, including an accurate and updated GIS Future Growth Map and GIS Zoning Map. The Senior Planner is assigned to this program function. Community Appearance staff is responsible for assisting with decisions regarding the community's appearance. Staff submits grant proposals and oversees their administration, provides design assistance for special Town Projects, and reviews new development requests for compliance with community appearance regulations. The Planner II (Urban Design Specialist) position is assigned to this program function.

Community Planning and Appearance Action Plan:

- A. Continue participation in the Regional Imagine 2040 Planning Project.
- B. Assist with the UDO Design Guideline changes as needed.

Community Planning and Appearance Action Plan:

- A. Create a data base supporting the new Comprehensive Plan; propose revisions and supplements in response to new demographic data and the changing needs of the community.
- B. Reactivate the development and enhancement of the Community Appearance Improvement Program, particularly in North Garner, US 70 and Timber Drive when the Planner II position is filled.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 92,088	\$ 93,624	-	\$ 93,624
Professional Services	-	-	-	-
Operations	55,270	3,684	-	3,684
Capital Outlay	-	-	-	-
Totals	\$ 147,358	\$ 97,308	-	\$ 97,308

COMMUNITY PLANNING AND APPEARANCE

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Senior Planner	1	1	-	1
Totals	1	1	-	1

Did You Know?

-The Planning Department investigated 43 code enforcement violations during Fiscal Year 2012-2013.

PLANNING DEPARTMENT
Community Planning and Appearance Division (4630)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 13-14 Budget Requested	FY 13-14 Budget Recommended	% Change Budget vs Budget
510200	Salaries	\$ 93,320	\$ 68,077	\$ 69,460	\$ 71,292	\$ 70,952	\$ 70,952	0%
510210	Salaries - Overtime	-	-	-	350	350	-	-100%
510236	Longevity	-	-	-	-	2,478	2,478	n/a
510500	FICA	7,146	5,214	5,319	5,481	5,171	5,145	-6%
510600	Group Insurance	7,722	5,906	5,856	6,554	5,849	6,204	-5%
510700	Retirement	9,260	7,803	8,304	8,411	8,887	8,845	5%
521200	Printing	-	-	-	80	80	80	0%
521400	Travel and Training	1,509	278	484	1,000	1,033	1,033	3%
523300	Departmental Supplies	828	346	1,175	1,790	1,708	1,408	-21%
523520	Visual Image Program Supplies	-	105	-	600	630	600	0%
524300	Contract Services	-	81,947	5	51,375	-	-	-100%
525300	Dues and Subscriptions	350	395	395	425	563	563	32%
4630 Total		\$ 120,134	\$ 170,071	\$ 90,998	\$ 147,358	\$ 97,701	\$ 97,308	-34%

INSPECTIONS DEPARTMENT SUMMARY

<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Administration/Enforcement</i>	\$741,181
<i>Total Inspections Department Budget FY 2014</i>	\$741,181

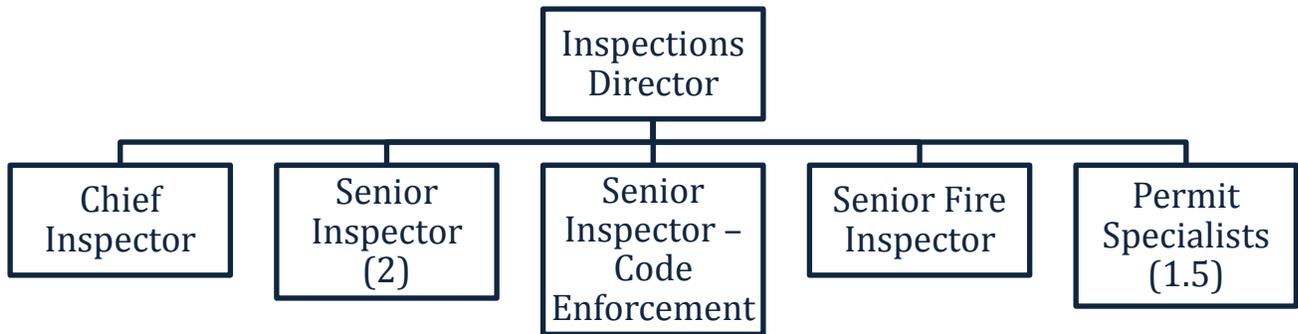
Did You Know?

- The Inspections Department conducted 3,856 Inspections/Re-Inspections during the Fiscal Year 2012-2013.

INSPECTIONS DEPARTMENT

The **Inspections Department** is responsible for the enforcement of State and local laws related to the construction of buildings and other structures; the installation of such facilities as plumbing systems, electrical systems, heating systems, refrigeration systems, and air conditioning systems; the maintenance of buildings and other structures in a safe, sanitary, and healthy condition; street addressing; and other related matters specified by the Town Council.

Under the direction of the Inspections Director, staff members receive permit applications, review building plans and specifications, issue or deny permits, make all necessary inspections, issue or deny Certificates of Compliance (COCs), issue orders to correct violations, keep records, and take other action as necessary to adequately enforce the building codes. In addition to inspecting new buildings and renovations, staff of this program also enforces the Minimum Housing Code and conduct periodic inspections of existing buildings. The Department enforces and maintains the Rental Registration Program.



Inspections Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 681,290	\$ 705,072	\$ -	\$ 705,072
Professional Services	-	-	-	-
Operations	19,717	26,107	-	26,107
Capital Outlay	-	10,000	-	10,000
Totals	\$ 701,007	\$ 741,179	\$ -	\$ 741,179

INSPECTIONS

Inspections Action Plan:

- A. Provide electrical continuing-education seminar to local contractors on 2011 NEC Code changes.
- B. Update and add new information to Town Website on changes by the State Legislature and associated impact on Contractors and Owners.
- C. Expand customer-service survey to include manual submission in addition to internet.
- D. Work on implementation of new "Garner Info" program.

Inspections Three Year Action Plan:

- A. Develop work program to phase in computer applications for field inspectors and on-line access to Inspection Department's database.
- B. Continue to provide opportunities for training and education for inspectors.
- C. Work with Town Departments, Architects and Contractor on Construction of Town projects approved under recent bond package.

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Inspections Director	1	1	-	1
Chief Inspector	1	1	-	1
Building & Plumbing Inspector	1	1	-	1
Building Inspector	1	1	-	1
Minimum Housing/Code Enforcement	1	1	-	1
Permits Specialist	1.5	1.5	-	1.5
Senior Fire Inspector	1	1	-	1
Totals	7.5	7.5	-	7.5

INSPECTIONS DEPARTMENT
Building Inspections Division (4700)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 590,960	\$ 540,947	\$ 490,008	\$ 494,258	\$ 497,510	\$ 497,510	1%
510210	Salaries - Overtime	3,086	1,496	421	2,310	2,310	2,310	0%
510220	Salaries - Temporary	24,684	26,058	22,981	33,880	38,400	30,695	-9%
510236	Longevity	-	-	-	-	18,001	18,001	n/a
510500	FICA	44,614	41,181	36,631	40,580	39,188	38,599	-5%
510600	Group Insurance	60,864	52,601	52,896	51,966	52,357	55,592	7%
510700	Retirement	59,165	59,213	58,778	58,296	62,365	62,365	7%
521150	Telephone	-	-	17	-	-	3,156	n/a
521200	Printing	140	140	295	500	500	500	0%
521400	Travel and Training	4,019	3,486	5,830	5,817	10,181	10,181	75%
521600	Equipment Maintenance & Repair	-	-	-	100	100	100	0%
521700	Auto Maintenance & Repair	1,390	2,445	660	2,000	2,750	2,000	0%
523100	Fuel	4,153	4,002	4,992	5,190	5,440	5,052	-3%
523300	Departmental Supplies	5,206	2,022	3,732	3,025	3,025	3,025	0%
523600	Uniforms	866	663	150	1,050	1,050	1,050	0%
524300	Contract Services	3,600	-	-	-	-	-	n/a
525300	Dues and Subscriptions	167	352	721	1,035	1,045	1,045	1%
537410	Vehicle	-	-	-	-	-	10,000	n/a
4700 Total		\$ 802,914	\$ 734,605	\$ 678,112	\$ 700,007	\$ 734,222	\$ 741,181	6%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

ENGINEERING DEPARTMENT SUMMARY

<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Community Engineering</i>	\$943,023
<i>Total Engineering Department Budget FY 2014</i>	\$943,023

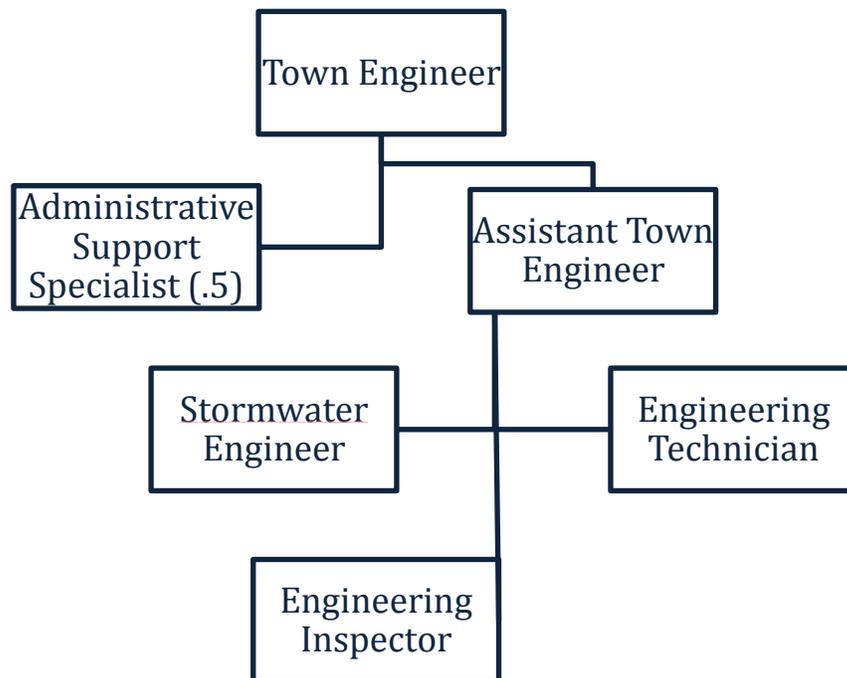
Did You Know?

-The Engineering Department inspected 175 Stormwater BMP's at 111 sites in Fiscal Year 2012-2013.

ENGINEERING DEPARTMENT

The **Engineering Department** is responsible for overseeing the development of public infrastructure which includes Town streets, sidewalks, and storm water drainage. Although the City of Raleigh is the owner and operator of the Town's public water and sewer utility system, the Engineering staff provides general information regarding the existing utility system layout, proposed system expansion plans, general design, and guidelines and standards.

The Community Engineering Program serves several functions. This Department provides technical assistance to the community at large. The Department includes addressing resident complaints, questions, and concerns; provides technical information to prospective developers; and provides technical assistance to other departments. Another function is to oversee and manage the growth and development of the Town's remaining utility systems (streets and storm drainage). This includes administration of the Water Supply Watershed Protection Program, the Neuse Basin Nutrient Watershed Strategy, and the recently approved EPA NPDES Phase II Program, all associated with storm water quality control.



ENGINEERING DEPARTMENT

Engineering Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 464,677	\$ 488,269	\$ 24,829	\$ 513,098
Professional Services	500	2,000	-	2,000
Operations	14,454	16,515	1,410	17,925
Capital Outlay	111,119	-	410,000	410,000
Totals	\$ 590,750	\$ 506,784	\$ 436,239	\$ 943,023

COMMUNITY ENGINEERING

Community Engineering Action Plan:

- A. Respond to community-wide requests for technical assistance in an adequate and timely fashion.
- B. Provide adequate site plan and construction plan review for new development.
- C. Continue the storm water Illegal Discharge Program.
- D. Successfully manage the construction of US 70/White Oak intersection improvements.

Community Engineering Three Year Action Plan:

- A. Continue implementation of the Storm water National Pollutant Discharge Elimination System (NPDES) Phase II requirements.
- B. Begin implementation of construction projects identified as part of the 2013 Bond Referendum program.
- C. Manage future Town construction programs.
- D. Integrate stormwater best management practices inspection program into GIS format.
- E. Begin to address Total Maximum Daily Load (TMDL) storm water requirements.

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Town Engineer	1	1	-	1
Assistant Town Engineer	1	1	-	1
Engineer Inspector	-	-	1	1
Engineer Technician	1	1	-	1
Stormwater Engineer	1	1	-	1
Administrative Support Specialist	.5	.5	-	.5
Totals	4.5	4.5	-	5.5

ENGINEERING DEPARTMENT
Community Engineering (4810)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 362,757	\$ 353,879	\$ 356,413	\$ 364,453	\$ 387,073	\$ 385,843	6%
510236	Longevity	-	-	-	-	14,475	14,475	n/a
510500	FICA	25,682	24,961	25,177	27,881	28,102	28,012	0%
510600	Group Insurance	29,431	30,878	30,206	29,556	34,419	36,531	24%
510700	Retirement	36,087	40,635	42,675	42,787	48,367	48,237	13%
521000	Professional Services	-	27,139	-	500	21,000	2,000	300%
521150	Telephone	-	-	-	-	690	2,106	n/a
521200	Printing	329	20	463	900	900	750	-17%
521400	Travel and Training	2,217	2,030	1,481	2,939	3,239	3,239	10%
521600	Equipment Maintenance & Repair	-	-	-	100	100	-	-100%
521700	Auto Maintenance & Repair	131	918	281	1,200	500	500	-58%
523100	Fuel	817	1,411	1,963	1,800	3,200	2,940	63%
523300	Departmental Supplies	415	539	597	800	1,000	800	0%
523580	Stormwater Education Program	3,308	3,100	3,108	3,100	3,700	3,700	19%
523600	Uniforms	-	-	-	100	200	200	100%
524300	Contract Services	39,921	87,518	1,059	2,200	2,200	2,200	0%
524386	Street Resurfacing	-	-	-	-	400,000	400,000	n/a
525300	Dues and Subscriptions	1,187	2,136	1,240	1,315	1,490	1,490	13%
537230	Retention Pond Retrofit	56,363	41,700	143,430	37,490	-	-	n/a
537400	Equipment	(21)	27,070	-	-	-	-	n/a
537410	Vehicle	-	-	-	-	17,600	10,000	n/a
537600	Construction	-	-	-	73,629	-	-	-100%
4810 Total		\$ 558,624	\$ 643,933	\$ 608,093	\$ 590,750	\$ 968,255	\$ 943,023	60%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Street Resurfacing: Funds to resurface approximately four miles of Town-maintained roadway.

INFORMATION TECHNOLOGY DEPARTMENT SUMMARY

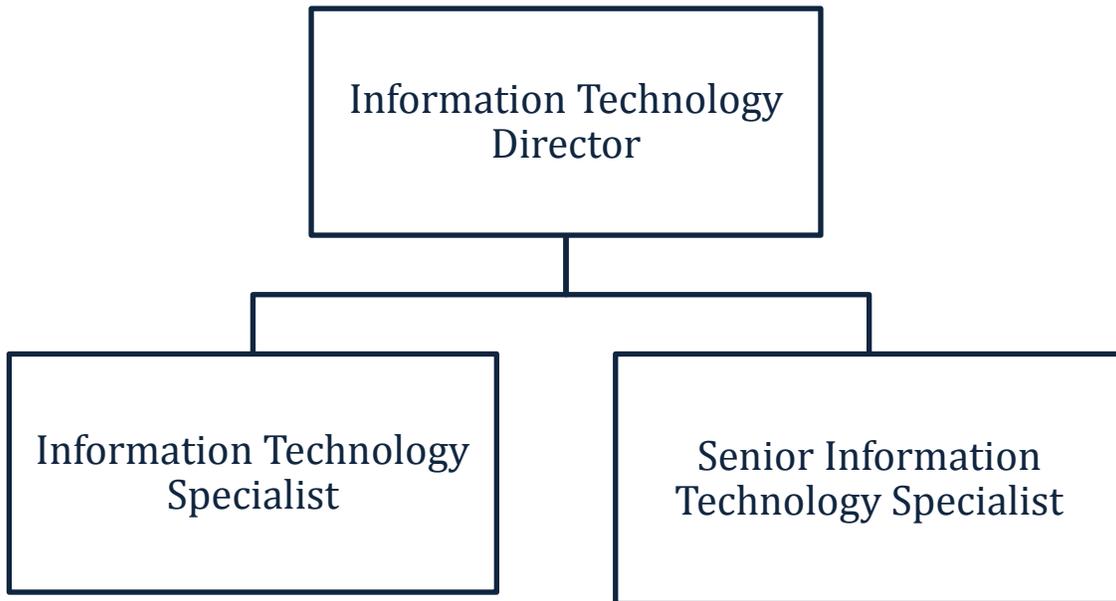
<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Information Technology</i>	\$616,488
<i>Total Information Technology Department Budget FY 2014</i>	\$616,488

Did You Know?

-The Information Technology Department processed 370 work orders for internal customer service in 2012.

INFORMATION TECHNOLOGY DEPARTMENT

The **Information Technology** Department serves as a consultant to the Town Council, Town Manager and other departments in the management and use of information technology. Responsibilities include data analysis, monitoring, development, maintenance, and training. Information Technology also develops strategic plans to ensure that current technology is provided to the Town Council, staff, and citizens. The Information Technology Department provides support for the functionality of the GIS system, the telephone system, the computer network, computer programs, voice mail, electronic mail, and the Town's Website: www.garnernc.gov.



Information Technology Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 266,194	\$ 257,622	\$ -	\$ 257,622
Professional Services	3,157	3,500	-	3,500
Operations	399,956	355,366	25,000	380,366
Capital Outlay	214,000	-	-	-
Totals	\$ 883,307	\$ 616,488	\$ 25,000	\$ 641,488

INFORMATION TECHNOLOGY

Information Technology Action Plan:

- A. Update software, network equipment and computers when necessary.
- B. Continue to deploy virtual desktop technology.
- C. Assess current network and locate problem areas.
- D. Prepare network for changes associated with the new Public Safety building.
- E. Create custom applications for departments in need of access to data.
- F. Continue to develop a disaster recovery site at Public Works facility.
- G. Upgrade Police Intranet website.
- H. Implement Town wireless and allow for mobile device connectivity.

Information Technology Three Year Action Plan:

- A. Provide and coordinate hardware, software, and data purchases throughout all departments.
- B. Create a fully functional, easy-to-use access system for use by all departments.
- C. Rewrite and enhance in-house programming.
- D. Provide more advanced-level training to users.
- E. Analyze staffing needs to build redundancy in the department.
- F. Update Laserfiche scanning software.

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
IT Director	1	1	-	1
Senior IT Specialist	1	1	-	1
IT Specialist	1	1	-	1
Totals	3	3	-	3

INFORMATION TECHNOLOGY DEPARTMENT
Information Technology Division (4910)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 304,963	\$ 316,262	\$ 158,434	\$ 190,681	\$ 200,373	\$ 200,373	5%
510210	Salaries - Overtime	-	3,229	-	924	924	-	-100%
510220	Salaries - Temporary	-	-	-	4,420	-	-	-100%
510500	FICA	22,293	22,821	12,054	15,043	14,600	14,529	-3%
510600	Group Insurance	24,194	27,594	14,983	32,687	17,525	18,589	-43%
510700	Retirement	30,307	36,629	17,521	22,439	24,242	24,131	8%
521000	Professional Services	8,067	450	386	3,157	5,000	3,500	11%
521150	Telephone	118,935	107,832	100,505	108,980	114,780	110,908	2%
521200	Printing	185	150	-	150	150	-	-100%
521400	Travel and Training	5,403	3,995	3,757	8,000	7,300	7,033	-12%
521600	Equipment Maintenance & Repair	790	360	1,495	3,300	3,300	-	-100%
521700	Auto Maintenance & Repair	14	10	131	250	250	250	0%
522100	Equipment Rental	-	51,861	1,105	5,375	-	-	-100%
523100	Fuel	151	277	359	828	828	455	-45%
523300	Departmental Supplies	14,819	17,925	4,631	28,418	16,304	19,604	-31%
523535	PEG Channel Expenses	-	9,342	81,665	65,020	-	-	n/a
523399	Non Capital Equipment	-	-	-	-	113,300	106,220	n/a
524300	Contract Services	215,315	239,669	165,334	165,627	214,183	135,671	-18%
525300	Dues and Subscriptions	1,330	405	81	225	225	225	0%
537400	Equipment	3,513	-	84,531	227,783	37,500	-	-100%
4910 Total		\$ 750,278	\$ 838,810	\$ 646,974	\$ 883,307	\$ 770,784	\$ 641,488	-27%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

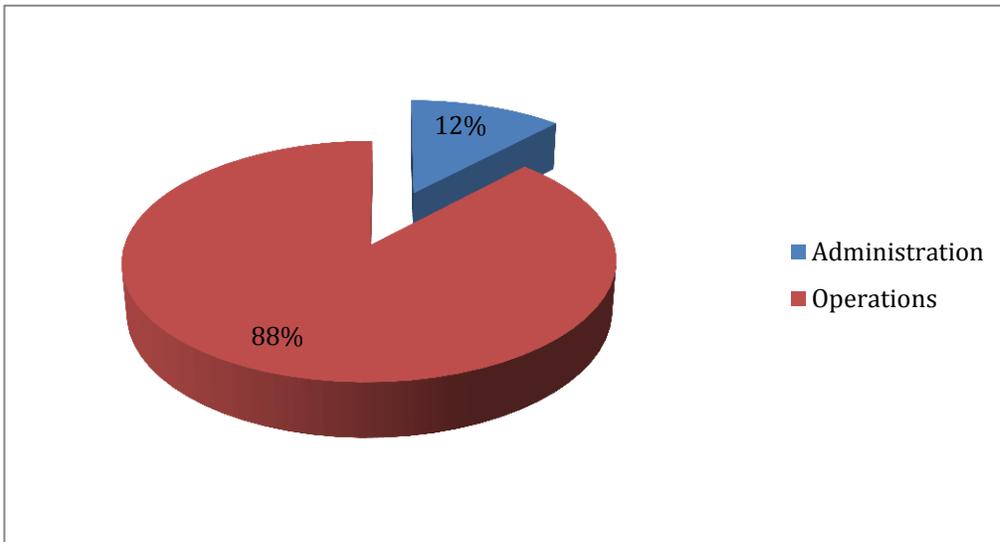
PEG Channel Expenses: Moved to Economic Development to coincide with duties assigned to Public Information Officer.

Non-Capital Equipment: Reflects purchases of large quantities of IT or computer equipment that, individually, do not meet the threshold to qualify as a capital asset.

POLICE DEPARTMENT SUMMARY

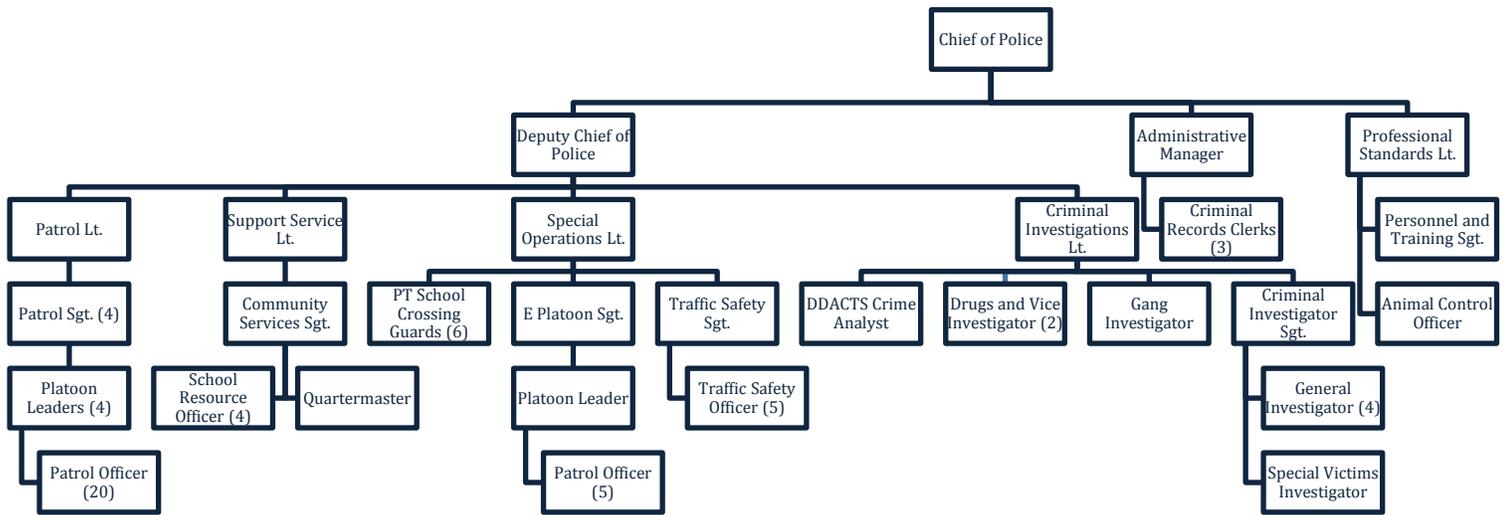
<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Administration</i>	\$856,442
<i>Operations</i>	6,271,963
<i>Total Police Department Budget FY 2014</i>	\$7,128,405

Police Department FY 2014 Budget by Division



POLICE DEPARTMENT

The Police Department is responsible for proactively providing a safe community for residents, visitors, and businesses. They combine enforcement and prevention in programs such as the Achievement Academy, the Citizens' Police Academy, Community Watch, and School Resource Officers. Major components of the Police Department include **Administration** and **Operations**. The Police Department is a nationally accredited and professional law enforcement agency that is committed to community policing as an organizational philosophy aimed at improving the overall quality of life in the Town.



POLICE DEPARTMENT

Police Department Expenditures by Category

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 6,099,770	\$ 6,036,349	\$ -	\$ 6,036,349
Professional Services	500	1,700	-	1,700
Operations	888,845	851,552	-	851,552
Capital Outlay	132,664	265,390	-	265,390
Totals	\$ 7,121,779	\$ 7,154,991	\$ -	\$ 7,154,991

Did You Know?

-The Police Department had 31,959 calls for service in 2012.

POLICE ADMINISTRATION

The **Administration** Program is comprised of the Office of the Chief of Police, Administrative Support Unit, and the Professional Standards Unit. The Administrative Support Unit includes the Administrative Manager and the Criminal Records Clerks. They are responsible for CALEA Accreditation, the records management system, payroll and evaluation systems, customer service and coordinating promotion and internal selection processes. The Professional Standards Unit is staffed by a lieutenant and a sergeant. The Professional Standards Lieutenant serves as the Department's Public Information Officer and is responsible for auditing, inspection and long range planning for the police department. The Professional Standards Lieutenant also manages the internal affairs function, including the investigation of complaints against officers as well as incidents involving the use of force by officers and vehicle pursuits. The Personnel and Training Sergeant is responsible for coordinating all department training & recruiting. The Animal Control Officer handles animal complaints and issues within the Town.

Police Administration Action Plan:

- A. Community Education - We will develop programs and materials to educate citizens about various components of and operations within the Department. We will publish an updated annual report and strategic plan.
- B. Selection of leadership training - We will work collaboratively with Garner Fire Rescue to implement a core curriculum that will provide the opportunity for participation in a comprehensive leadership training program for all interested personnel.
- C. Work collaboratively with the Town on a facilities plan - We will work with Town Administration and other Town departments to collaborate on a facilities plan that addresses the needs of the police department as well as the needs of other departments.

Police Administration Three Year Action Plan:

- A. Customer satisfaction surveys - We will solicit citizen and other customer feedback regarding the level and quality of services delivered. We will use the feedback provided to enhance our practices and procedures.
- B. Diversity of assignment and experience - We will continue to rotate all sworn staff through specialized assignments in order to expand individual and collective breadth and diversity of assignment and experience.
- C. We will continue to collaborate with Town Administration and the Finance Department to develop, implement and evaluate both operational and capital improvement project budgets and financial procedures to meet the needs of the Department while serving the needs of the community.

POLICE ADMINISTRATION

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 849,573	\$ 697,894	\$ -	\$ 697,894
Professional Services	500	-	-	-
Operations	141,318	158,548	-	158,548
Capital Outlay	23,964	-	-	-
Totals	\$ 1,015,355	\$ 856,442	\$ -	\$ 856,442

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Police Chief	1	1	-	1
Administrative Manager	1	1	-	1
Animal Control Officer	1	1	-	1
Criminal Records Clerk	3	3	1	3
Personnel & Training Sergeant	1	1	-	1
Professional Standards Lieutenant	1	1	-	1
Records Manager	-	-	1	-
Totals	8	8	2	8

Did You Know?

-The Police Department issued 5,980 traffic citations in 2012.

POLICE DEPARTMENT
Administration Division (5110)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 989,899	\$ 990,198	\$ 509,213	\$ 510,977	\$ 548,941	\$ 514,618	1%
510210	Salaries - Overtime	6,045	16,370	1,096	3,675	3,675	1,750	-52%
510220	Salaries - Temporary	9,211	6,946	-	-	-	-	n/a
510235	Outside Employment	159,498	150,957	-	-	-	-	n/a
510236	Longevity	-	-	-	-	13,019	13,019	n/a
510240	Separation Allowance	134,350	146,908	128,084	169,308	-	-	n/a
510500	FICA	91,925	95,443	46,683	52,324	53,369	50,733	-3%
510600	Group Insurance	87,555	100,754	52,554	52,326	49,555	53,434	2%
510700	Retirement	95,268	115,104	61,113	60,963	67,438	64,340	6%
521000	Professional Services	-	-	-	500	500	-	-100%
521150	Telephone	-	-	-	-	-	3,600	n/a
521200	Printing	198	1,569	112	1,000	1,000	1,000	0%
521400	Travel and Training	10,660	22,561	52,445	46,380	54,355	57,355	24%
521410	Special Events	10,428	6,111	304	1,500	1,500	1,500	0%
521430	Parking Fees	36	64	18	-	-	-	n/a
521600	Equipment Maintenance & Repair	-	-	395	1,500	1,000	500	-67%
521700	Auto Maintenance & Repair	946	2,731	414	1,500	3,000	3,000	100%
522200	Building Rental	25,483	4,277	-	-	-	-	n/a
523100	Fuel	4,491	8,087	17,036	10,865	8,125	8,125	-25%
523300	Departmental Supplies	11,337	14,364	5,935	10,710	10,635	8,135	-24%
523325	Departmental Supplies Software	-	-	34,980	-	-	-	n/a
523600	Uniforms	7,931	6,342	4,169	5,500	3,000	3,000	n/a
524300	Contract Services	36,761	35,987	70,409	54,338	63,238	62,038	14%
525300	Dues and Subscriptions	2,362	2,170	1,285	800	5,000	5,070	534%
525640	Phys/Poly/Psych Examinations	6,703	1,600	3,515	7,225	7,225	5,225	-28%
525700	Miscellaneous	25	-	-	-	250	-	n/a
537400	Equipment	22,971	-	23,747	23,964	-	-	-100%
5110 Total		\$ 1,714,085	\$ 1,728,542	\$ 1,013,507	\$ 1,015,355	\$ 894,825	\$ 856,442	-16%

Notes

Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Separation Allowance: Moved to Special Appropriations Department to better account for retirement costs compared to Police Department operational costs.

Travel & Training: This includes travel and training for both administrative and operational divisions of Police Department.

POLICE OPERATIONS

The **Operations** Bureau is commanded by the Deputy Chief and is comprised of four divisions: Criminal Investigations, Patrol, Special Operations and Support Services. Each division is commanded by a Lieutenant and one or more Sergeants. The Criminal Investigations Division includes eight detectives and one Crime Analyst who focus their investigative efforts on felony and violent crimes as well as drug, gang, and vice-related crimes and one crime analyst. The Patrol Division is made up of 28 officers divided into four platoons of five patrol officers, a platoon leader and a sergeant. Patrol Officers are the first persons to respond to all 911 calls and are responsible for taking a proactive approach to partnerships, and problem solving in the community. The Support Services Division includes the Community Services Sergeant, four School Resources Officers and a Quartermaster responsible for evidence and property. The Special Operations Division includes the “E” Platoon, the Traffic Safety Unit, the part-time Crisis Negotiations Team (CNT), and Special Response Team (SRT). The E Platoon is staffed by a sergeant, a platoon leader and five officers and is responsible for special enforcement projects. The Traffic Safety Unit includes a sergeant and five Traffic Safety Officers who are responsible for education and enforcement activities related to traffic. This division also coordinates the part-time School Crossing Guard Program.

Police Operations Action Plan:

- A. Community promotion - We will continue to promote PAAL within the community by advertising, using social media and conducting public information campaigns.
- B. Diversity of assignment and experience - We will continue to rotate all sworn staff through specialized assignments in order to expand individual and collective breadth and diversity of assignment and experience.
- C. Collaboration with the District Attorney and Chief Magistrate - We will continue our effort to collaborate with the District Attorney, the Magistrate’s Office and area loss prevention personnel to ensure the use of the system.
- D. Loss prevention coalition - The Community Services Sergeant will continue to develop the Town-wide loss prevention coalition through regular meetings and the exchange of information between retailers.

Police Operations Three Year Action Plan:

- A. Development of civilian community services positions—research the cost and benefits of implementing a non-sworn community services officer program that will blend the animal control program responsibilities and many of the internal services currently provided.
- B. Continued development, evaluation and expansion of the DDACTS (Data Driven Analysis of Crime and Traffic Safety) program – we will continue to gather and use statistical data to analyze the effectiveness of targeted enforcement and educational efforts aimed at increasing traffic safety and quality of life in Garner.

POLICE OPERATIONS

Police Operations Three Year Action Plan: (continued)

C. We will continue the implementation of the Department's mandatory fitness program for all sworn employees as a means of maintaining our Departmental focus on officer safety, professionalism and wellness.

Program History

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 5,250,197	\$ 5,338,455	\$ -	\$ 5,338,455
Professional Services	-	1,200	-	1,200
Operations	747,527	693,004	-	693,004
Capital Outlay	108,700	-	265,390	265,390
Totals	\$ 6,106,424	\$ 6,032,659	\$ 265,390	\$ 6,298,049

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Crime Analyst	1	1	-	1
Crime Prevention Officer	1	-	-	-
Deputy Chief of Police	1	1	-	1
Drug Investigator	2	2	-	2
DWI Enforcement Officer	-	-	1	-
Gang Investigator	1	1	-	1
General Investigator	4	4	-	4
Lieutenant	4	4	-	4
Police Officer	30	30	-	30
Quartermaster	1	1	1	1
School Resource Officer	4	4	-	4
Sergeant	8	8	-	8
Special Victims Investigator	1	1	-	1
Traffic Safety Officer	5	5	-	5
Totals	63	62	2	62

**POLICE DEPARTMENT
Operations Division (5140)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 2,502,451	\$ 2,540,992	\$ 3,694,758	\$ 3,769,057	\$ 3,837,583	\$ 3,767,464	0%
510210	Salaries - Overtime	73,199	56,957	49,020	79,350	62,500	62,500	-21%
510220	Salaries - Temporary	-	-	29,161	26,991	38,400	38,400	42%
510235	Outside Employment	-	-	188,688	196,255	175,000	175,000	-11%
510236	Longevity	-	-	-	-	101,414	101,414	n/a
510500	FICA	190,347	190,410	289,958	311,862	299,497	295,067	-5%
510600	Group Insurance	259,841	283,733	394,413	401,995	404,377	419,902	4%
510700	Retirement	252,764	297,329	455,490	464,687	468,616	478,708	3%
521000	Professional Services	-	-	-	-	1,200	1,200	n/a
521150	Telephone	-	-	-	-	-	14,076	n/a
521200	Printing	585	210	1,537	2,000	2,000	2,000	0%
521400	Travel and Training	10,749	22,452	11,664	-	-	-	n/a
521410	Special Events	-	-	7,855	9,500	9,500	6,500	-32%
521430	Parking Fees	233	227	238	700	700	700	0%
521600	Equipment Maintenance & Repair	7,036	5,222	9,976	13,180	8,800	8,800	-33%
521700	Auto Maintenance & Repair	45,573	54,484	80,198	84,725	76,000	71,000	-16%
522100	Equipment Rental	-	-	80	-	1,500	1,500	n/a
523100	Fuel	108,219	133,538	205,098	189,010	214,500	214,500	13%
523300	Departmental Supplies	55,106	50,772	58,071	129,695	57,790	48,865	-62%
523550	Vet Supplies & Food	4,048	9,357	5,804	8,000	9,550	9,550	19%
523560	Drug & Information Purchases	-	-	4,000	4,000	4,000	4,000	0%
523600	Uniforms	45,134	47,960	32,876	67,691	48,650	42,000	-38%
524300	Contract Services	309,611	260,320	238,079	236,826	243,165	269,513	14%
525300	Dues and Subscriptions	695	2,393	1,774	2,200	-	-	-100%
525700	Miscellaneous	-	-	50	-	650	-	n/a
526115	Principal-Installment Loan	-	-	-	-	-	172,932	n/a
526215	Interest-Installment Loan	-	-	-	-	-	6,458	n/a
537400	Equipment	181,993	98,194	85,453	108,700	147,595	32,500	-70%
537410	Vehicle	-	-	-	-	256,800	53,500	n/a
5140 Total		\$ 4,047,584	\$ 4,054,552	\$ 5,844,240	\$ 6,106,424	\$ 6,469,787	\$ 6,298,049	3%

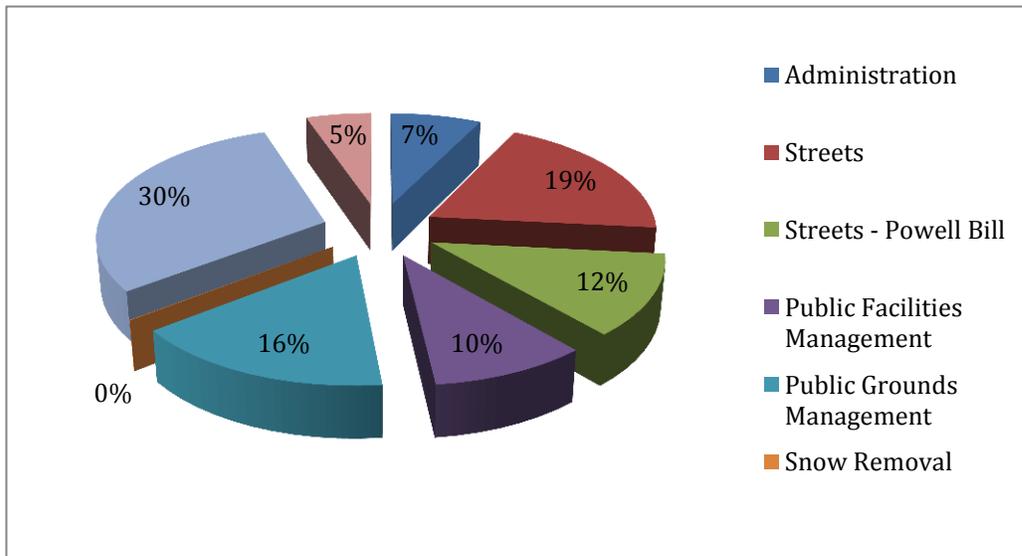
Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Installment Loan: Principal and interest for installment loans to be issued for Police vehicles budgeted within Police Department to reflect net costs on Police operations.

PUBLIC WORKS SUMMARY

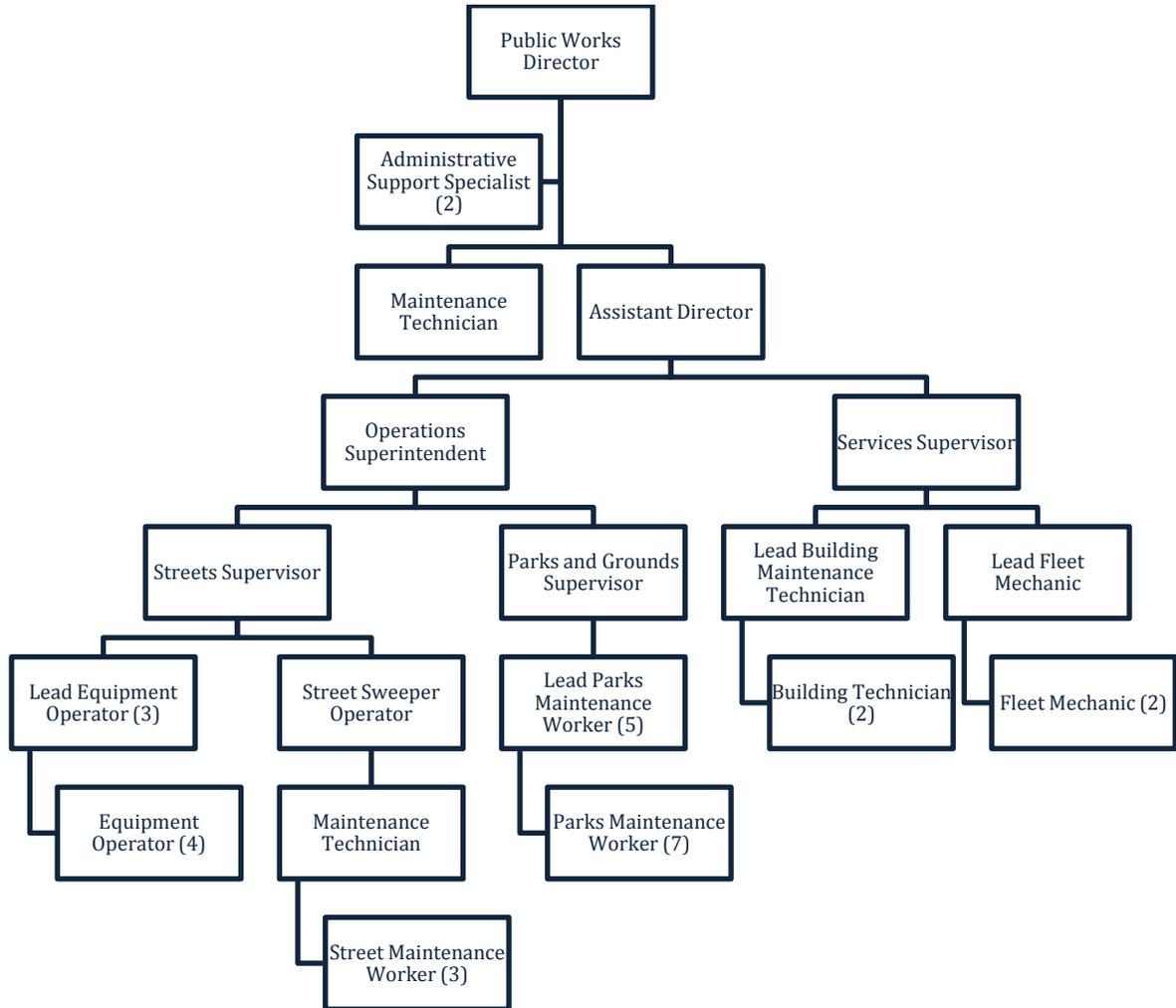
<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Administration</i>	\$432,104
<i>Streets</i>	1,133,969
<i>Streets - Powell Bill</i>	707,304
<i>Public Facilities Management</i>	568,266
<i>Public Grounds Management</i>	958,543
<i>Snow Removal</i>	3,500
<i>Solid Waste</i>	1,772,878
<i>Fleet Management</i>	311,711
Total Public Works Budget FY 2014	\$5,888,275

Public Works FY 2014 Budget by Division



PUBLIC WORKS DEPARTMENT

The Public Works Department is composed of eight divisions with responsibilities such as **Street Maintenance, Snow Removal, Public Facility Management, Park Maintenance, and Fleet Management.**



PUBLIC WORKS DEPARTMENT

Public Works Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 2,301,270	\$ 2,335,526	\$ -	\$ 2,335,526
Professional Services	-	-	-	-
Operations	3,402,824	3,275,154	75,000	3,350,154
Capital Outlay	423,165	202,595	-	202,595
Totals	\$ 6,127,259	\$ 5,813,275	\$ 75,000	\$ 5,888,275

PUBLIC WORKS ADMINISTRATION

The **Administration** division provides customer service information and administrative assistance for all departmental functions. This includes preparing work orders for customer needs that will be executed by operational staff. This division also coordinates budget preparation, expenditure control, supply procurement, record keeping, and personnel activities.

Public Works Administration Action Plan:

- A. Continue Accreditation process.
- B. Improve training options for staff by utilizing available in-house resources.
- C. Utilize man-hour data base for reporting.

Public Works Administration Three Year Action Plan:

- A. Complete Accreditation process.
- B. Utilize warehouse space to take advantage of bulk purchasing, minimizing increases in expenditures and providing timelier internal and external customer service.
- C. Increase utilization of computer technology in the field for increased efficiency.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 401,752	\$ 414,642	\$ -	\$ 414,642
Professional Services	-	-	-	-
Operations	11,958	17,462	-	17,462
Capital Outlay	-	-	-	-
Totals	\$ 413,710	\$ 432,104	\$ -	\$ 432,104

PUBLIC WORKS ADMINISTRATION

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Public Works Director	1	1	-	1
Assistant Public Works Director	1	1	-	1
Maintenance Tech	1	1	-	1
Administrative Support Specialist	2	2	-	2
Totals	5	5	-	5

**PUBLIC WORKS DEPARTMENT
Administration Division (5600)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 228,943	\$ 296,658	\$ 303,306	\$ 308,451	\$ 309,399	\$ 309,399	0%
510210	Salaries - Overtime	401	782	29	438	438	292	-33%
510220	Salaries - Temporary	-	-	-	263	263	-	-100%
510236	Longevity	-	-	-	-	11,084	11,084	n/a
510500	FICA	16,955	21,696	22,363	23,652	22,488	22,457	-5%
510600	Group Insurance	24,193	32,511	31,951	32,685	30,893	32,783	0%
510700	Retirement	22,858	34,192	36,367	36,263	38,645	38,627	7%
521150	Telephone	-	-	-	-	-	1,272	n/a
521200	Printing	75	281	-	-	75	-	n/a
521400	Travel and Training	3,012	2,590	3,504	3,783	6,183	6,183	63%
521700	Auto Maintenance & Repair	2	401	19	100	150	150	50%
523100	Fuel	292	213	457	400	650	510	28%
523300	Departmental Supplies	1,666	1,659	2,296	1,850	2,100	2,100	14%
523600	Uniforms	308	406	505	375	720	720	92%
524300	Contract Services	-	-	4,600	4,600	4,600	5,512	20%
525300	Dues and Subscriptions	738	810	809	850	980	1,015	19%
537410	Vehicle	-	-	-	-	25,000	-	n/a
5600 Total		\$ 299,444	\$ 392,198	\$ 406,206	\$ 413,710	\$ 453,668	\$ 432,104	4%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

STREET MAINTENANCE

The **Street Maintenance** division performs maintenance and construction on all Town-owned streets, sidewalks, and right-of-ways (ROW). Staff provides support to other divisions and departments for construction, special events, and response to police calls, code enforcement, and sanitation duties not under contract. The Street Maintenance division performs non-Powell Bill eligible work such as mowing support, street cleaning, street sign maintenance, litter pickup, and storm water regulatory compliance activities.

Street Maintenance Action Plan:

- A. Promptly complete street repairs and patching resulting from utility work.
- B. Continue a systematic street name sign maintenance program.
- C. Establish a maintenance routine for non-Powell Bill related tasks.
- D. Maintain retention ponds and best management practices in relations to storm water regulations.
- E. Establish written practices to comply with American Public Works Association Accreditation Standards.

Street Maintenance Three Year Action Plan:

- A. Assess training and staff development needs.
- B. Develop work crews to specialize in ROW mowing and beautification activities.
- C. Establish an emphasis on replacing aging and faded street signs to ensure compliance with the current Manual on Traffic Control Devices standards.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 310,290	\$ 359,571	\$ -	\$ 359,571
Professional Services	-	-	-	-
Operations	696,212	679,398	-	679,398
Capital Outlay	423,165	-	95,000	95,000
Totals	\$ 1,429,667	\$ 1,038,969	\$ 95,000	\$ 1,133,969

STREET MAINTENANCE

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Equipment Operator	1	2	-	2
Lead Equipment Operator	1	1	-	1
Maintenance Worker	2	2	-	2
Public Works Operations Superintendent	1	1	-	1
Totals	5	6	-	6

Did You Know?

-The Public Works Department completed 131 patching projects using 323 tons of asphalt in Fiscal Year 2012-2013.

PUBLIC WORKS DEPARTMENT
Street Maintenance Division (5610)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Adopted Budget	% Change Budget vs Budget
510200	Salaries	\$ 214,062	\$ 185,636	\$ 190,697	\$ 193,781	\$ 228,304	\$ 226,643	17%
510210	Salaries - Overtime	2,707	5,888	3,215	2,590	2,688	2,688	4%
510220	Salaries - Temporary	-	22,794	42,506	40,281	40,281	40,281	0%
510230	Salaries Temporary Overtime	-	333	2,106	-	-	350	n/a
510236	Longevity	-	-	-	-	4,008	4,802	n/a
510500	FICA	15,820	16,134	17,948	18,103	19,843	19,749	9%
510600	Group Insurance	32,482	23,696	23,704	32,480	29,448	36,865	14%
510700	Retirement	21,548	21,230	23,102	23,055	28,256	28,193	22%
521150	Telephone	-	-	-	-	-	636	n/a
521300	Utilities	550,776	554,627	537,098	588,412	593,412	575,000	-2%
521400	Travel and Training	4,078	3,085	4,349	4,500	4,842	4,542	1%
523300	Departmental Supplies	20,961	24,676	24,618	33,000	33,280	28,280	-14%
523302	Utility Patch Supplies	45,478	14,238	36,219	20,000	20,000	20,000	0%
523305	Dept Supplies - Utility Repair	37,860	-	1,910	-	-	-	n/a
523600	Uniforms	3,137	2,980	4,316	5,000	6,360	5,640	13%
524300	Contract Services	47,460	45,648	36,067	45,000	45,000	45,000	0%
524386	Street Resurfacing	-	-	353,658	-	-	-	n/a
525300	Dues and Subscriptions	120	300	300	300	300	300	0%
537220	Sidewalk Construction	99,765	-	37,504	414,890	-	-	n/a
537400	Equipment	-	-	-	-	-	95,000	n/a
537600	Construction	-	-	-	8,275	-	-	-100%
5610 Total		\$ 1,096,254	\$ 921,266	\$ 1,339,316	\$ 1,429,667	\$ 1,056,022	\$ 1,133,969	-21%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

STREETS-POWELL BILL

The **Streets-Powell Bill** division utilizes the Town’s share of State gas tax and Highway Trust funds to maintain all Town street right-of-ways and associated drainage networks. Activities include asphalt patching, curb and gutter repairs, right-of-way maintenance, storm debris cleanup, street sweeping, traffic signage, contract project support, and other traffic related maintenance on the Town’s 99-mile road system.

Streets-Powell Bill Action Plan:

- A. Improve stream maintenance at major stream crossing culverts.
- B. Continue pavement preservation projects as funding allows through operational and capital budgets.
- C. Repair areas of deteriorated pavement to reduce repetitive pothole patching.
- D. Perform proactive infrastructure maintenance routines for street and drainage maintenance utilizing in-house forces.
- E. Continue replacing substandard traffic control signs to ensure public safety.

Streets-Powell Bill 3 Year Action Plan:

- A. Develop an on-going sidewalk maintenance program utilizing in-house and contract forces.
- B. Establish a right-of-way crew focusing on vegetation maintenance on Town streets.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 374,533	\$ 375,279	\$ -	\$ 375,279
Professional Services	-	-	-	-
Operations	263,193	286,930	-	286,930
Capital Outlay	-	45,095	-	45,095
Totals	\$ 637,726	\$ 707,304	\$ -	\$ 707,304

STREETS-POWELL BILL

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Equipment Operator	1	2	-	2
Lead Equipment Operator	2	2	-	2
Maintenance Technician	1	1	-	1
Street Sweeper Operator	1	1	-	1
Street Maintenance Worker	1	1	-	1
Street Supervisor	1	1	-	1
Totals	7	8	-	8

Did You Know?

-The Public Works Department maintained 99 miles of roadway and 58.43 miles of sidewalks in Fiscal Year 2012-2013.

PUBLIC WORKS DEPARTMENT
Powell Bill Division (5615)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 286,701	\$ 265,382	\$ 244,761	\$ 256,759	\$ 260,108	\$ 260,108	1%
510210	Salaries - Overtime	3,454	6,891	3,640	2,590	2,688	3,500	35%
510220	Salaries - Temporary	10,154	11,922	9,111	12,100	13,427	13,427	11%
510230	Salaries Temporary Overtime	297	725	(171)	-	-	-	n/a
510236	Longevity	-	-	-	-	3,030	3,030	n/a
510500	FICA	22,785	21,211	19,409	20,767	20,095	20,157	-3%
510600	Group Insurance	36,393	42,551	39,433	51,869	40,518	43,001	-17%
510700	Retirement	28,868	31,214	28,670	30,448	31,958	32,056	5%
521150	Telephone	-	-	-	-	-	636	n/a
521600	Equipment Maintenance & Repair	19,237	20,540	13,508	15,000	15,000	15,000	0%
521700	Auto Maintenance & Repair	31,564	33,023	29,314	31,000	30,000	34,998	13%
522100	Equipment Rental	-	-	-	-	-	-	n/a
523100	Fuel	44,216	48,422	68,977	69,968	74,013	69,015	-1%
523300	Departmental Supplies	58,740	45,259	52,384	57,000	58,710	58,710	3%
523600	Uniforms	3,887	3,445	4,673	5,000	6,921	6,921	38%
524300	Contract Services	2,320	161	165	875	150	150	-83%
524380	Contract Services-Powell Bill	7,872	-	-	68,850	110,000	85,000	23%
524385	Street Resurfacing Powell Bill	350	-	-	-	-	-	n/a
524390	Contract Services-Culverts	1,660	-	-	-	-	-	n/a
524700	Landfill Charges	18,580	16,897	13,696	15,500	15,500	15,500	0%
537410	Vehicle	-	-	-	-	-	25,595	n/a
537400	Equipment	39,612	-	-	-	125,000	20,500	n/a
5615 Total		\$ 616,689	\$ 547,642	\$ 527,568	\$ 637,726	\$ 807,118	\$ 707,304	11%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

SNOW REMOVAL

In the event of severe weather, the Streets division staff is mobilized for **Snow Removal**. The Snow Removal division clears Town streets and controls the buildup of ice after winter storms.

Snow Removal Action Plan:

- A. Maintain sufficient numbers of equipment and raw materials to handle at least five snow and/or ice storms each winter.
- B. Have sanding crews on streets within one hour of receiving a night call.
- C. Following an ice event, have local bridges sanded within one hour after operations begin.
- D. Clear two lanes on major thoroughfares within 24 hours and one lane of other streets within 48 hours of a snowfall.
- E. Utilize a salt brine program and equipment to pretreat main thoroughfares prior to anticipated frozen precipitation.

Snow Removal Action Plan:

- A. Evaluate the need for additional equipment in order to maintain acceptable response times as the Town grows and work with the Administration Department to meet these needs.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	3,500	3,500	-	3,500
Capital Outlay	-	-	-	-
Totals	\$ 3,500	\$ 3,500	\$ -	\$ 3,500

Authorized Positions

None.

PUBLIC WORKS DEPARTMENT
Snow Removal Division (5620)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 5,707	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
510210	Salaries - Overtime	4,839	-	-	-	-	-	n/a
510500	FICA	789	-	-	-	-	-	n/a
510600	Group Insurance	1,500	-	-	-	-	-	n/a
510700	Retirement	1,042	-	-	-	-	-	n/a
523300	Departmental Supplies	5,959	8,927	6,205	3,500	3,500	3,500	0%
537400	Equipment	-	-	9,925	-	-	-	n/a
5620 Total		\$ 19,836	\$ 8,927	\$ 16,130	\$ 3,500	3,500	\$ 3,500	0%

PUBLIC FACILITIES MAINTENANCE

The **Public Facilities Maintenance** division provides building maintenance for all Town facilities. This staff provides basic building improvements and manages contracts for larger-scale site and building improvements, janitorial services, pest control, and utility services.

Public Facilities Maintenance Action Plan:

- A. Perform contract improvement projects as approved in the annual budget.
- B. Continue development of proactive maintenance routines and inspections to provide better coverage of facilities and reduce long-term maintenance costs.
- C. Complete improvements to the Public Works facility as approved by Town Council in 2010.

Public Facilities Maintenance Three Year Action Plan:

- A. Continue to utilize contracted services to manage work orders in a timely manner.
- B. Renovate interior finishes and upgrade to more energy efficient sources of lighting, heating and cooling where applicable.
- C. Plan and provide support for anticipated facility improvements and expansion.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 228,370	\$ 178,285	\$ -	\$ 178,285
Professional Services	-	-	-	-
Operations	424,688	389,981	-	389,981
Capital Outlay	-	-	-	-
Totals	\$ 653,058	\$ 568,266	\$ -	\$ 568,266

PUBLIC FACILITIES MAINTENANCE

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Lead Building Maintenance Technician	1	1	-	1
Public Facility Technicians	2	2	1	2
Services Equipment Operator	1	1	-	1
Totals	4	4	1	4

Did You Know?

-The Public Works Department completed 901 work orders in addition to scheduled maintenance activities for building maintenance in Fiscal Year 2012-2013.

PUBLIC WORKS DEPARTMENT
Public Facility Management Division (5640)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 226,647	\$ 157,495	\$ 164,093	\$ 166,633	\$ 198,965	\$ 128,391	-23%
510210	Salaries - Overtime	3,007	3,298	130	2,868	2,868	2,868	0%
510220	Salaries - Temporary	17,439	-	-	-	-	-	n/a
510230	Salaries Temporary Overtime	94	-	-	-	-	-	n/a
510236	Longevity	-	-	-	-	2,794	2,000	n/a
510500	FICA	18,097	11,882	12,178	12,967	11,844	9,530	-27%
510600	Group Insurance	33,367	23,912	24,214	26,003	24,117	19,466	-25%
510700	Retirement	22,847	18,439	19,640	19,899	19,959	16,030	-19%
521150	Telephone	-	-	-	-	480	1,056	n/a
521300	Utilities	152,948	142,134	128,715	143,000	166,000	166,000	16%
521310	Water & Sewer Charges	20,062	25,821	32,722	34,000	42,127	42,127	24%
521400	Travel and Training	1,368	1,952	1,460	2,090	2,440	2,140	2%
521500	Building and Grounds Maint	5,704	14,416	13,915	4,000	12,000	12,000	200%
521600	Equipment Maintenance & Repair	3,733	10,198	15,607	35,447	15,500	15,500	-56%
521700	Auto Maintenance & Repair	917	1,816	1,348	1,600	1,600	1,600	0%
522100	Equipment Rental	713	169	-	-	-	-	n/a
523100	Fuel	7,966	8,229	10,446	13,000	15,255	12,835	-1%
523300	Departmental Supplies	41,287	38,722	32,866	52,000	46,498	43,498	-16%
523345	Lighting Retrofit Supplies	-	450	22,486	-	-	-	n/a
523600	Uniforms	2,289	1,994	2,677	2,740	3,600	2,880	5%
524300	Contract Services	115,206	151,745	108,489	136,811	98,457	90,345	-34%
524550	Roof Improvements	-	-	-	-	8,060	-	n/a
537400	Equipment	-	-	24,997	-	-	-	n/a
537610	Unspecified Improvements	-	-	-	-	19,625	-	n/a
5640 Total		\$ 673,692	\$ 612,673	\$ 615,983	\$ 653,058	\$ 692,189	\$ 568,266	-13%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

PUBLIC GROUNDS MAINTENANCE

The **Public Grounds Maintenance** division is responsible for providing safe parks, grounds, and athletic facilities. This division maintains the Town’s building grounds, as well as, parks, athletic fields, and school fields used by the Parks, Recreation and Cultural Resources Department. Right-of-way (ROW) areas such as Main Street, Town welcome signs, highway median plant beds, and other properties are maintained as assigned. All Town landscaping and seasonal color programs are handled by this division as well as the maintenance of White Deer Park, Lake Benson Park, and Thompson Road Park.

Public Grounds Maintenance Action Plan:

- A. Continue maintenance of playground equipment to ensure compliance with safety standards.
- B. Continue to improve plant beds on US Highway 70 ROW and add Timber Drive East plantings to maintenance workload.
- C. Support development identified in the park enhancement initiative as directed.
- D. Continue to focus on improving quality of athletic turf through best practices.

Public Grounds Maintenance Three Year Action Plan:

- A. Renovate selected median plantings on US Highway 70 ROW for better suitability and maintenance.
- B. Continue development of Thompson Road Park athletic field turf to match quality of other athletic fields.
- C. Continue projects to provide accessibility to park facilities as assigned or directed by Council and senior management.
- D. Assess staff requirements to accommodate development and improvement of new park lands and expansion of facilities.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 746,289	\$ 758,827	\$ -	\$ 758,827
Professional Services	-	-	-	-
Operations	209,650	158,216	-	158,216
Capital Outlay	-	10,500	31,000	41,500
Totals	\$ 955,939	\$ 927,543	\$ 31,000	\$ 958,543

PUBLIC GROUNDS MAINTENANCE

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Lead Parks Maintenance Worker	5	5	-	5
Parks & Grounds Supervisor	1	1	-	1
Parks Maintenance Worker	7	7	1	7
Totals	13	13	1	13

Did You Know?

-The Public Works Department maintained 347 acres of Town Park Land during Fiscal Year 2012-2013.

PUBLIC WORKS DEPARTMENT
Public Grounds Management Division (5625)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 412,169	\$ 445,164	\$ 452,262	\$ 460,622	\$ 489,407	\$ 460,354	0%
510210	Salaries - Overtime	6,592	8,996	14,084	13,016	13,056	13,056	0%
510220	Salaries - Temporary	73,655	53,679	65,744	90,382	76,955	90,382	0%
510230	Salaries Temporary Overtime	1,393	2,164	1,235	-	-	1,400	n/a
510236	Longevity	-	-	-	-	12,808	12,808	n/a
510500	FICA	36,318	37,765	39,572	42,396	42,376	40,376	-5%
510600	Group Insurance	62,879	76,873	78,327	84,268	82,866	81,831	-3%
510700	Retirement	41,044	52,077	55,588	55,605	61,940	58,620	5%
521150	Telephone	-	-	-	-	-	840	n/a
521400	Travel and Training	1,876	1,139	2,569	2,600	3,245	2,945	13%
521520	Vandalism Repair	-	468	300	500	500	500	0%
521600	Equipment Maintenance & Repair	16,156	24,036	17,702	13,881	18,885	18,885	36%
521700	Auto Maintenance & Repair	3,615	3,751	2,204	7,119	4,700	4,700	-34%
522100	Equipment Rental	150	235	1,637	300	300	300	0%
523100	Fuel	21,174	22,973	27,694	29,000	27,749	24,860	-14%
523200	Agricultural Supplies	33,570	32,888	38,831	41,200	41,200	41,200	0%
523300	Departmental Supplies	41,519	36,385	31,575	35,349	36,220	31,220	-12%
523399	Non Capital Equipment	-	-	-	-	10,500	3,500	n/a
523600	Uniforms	8,608	11,177	9,796	11,600	13,005	12,726	10%
524300	Contract Services	16,887	37,091	13,132	67,861	12,300	12,300	-82%
524545	Parks Improvements	-	-	-	-	19,738	4,000	n/a
525300	Dues and Subscriptions	-	-	60	240	240	240	0%
537400	Equipment	29,045	19,553	27,552	-	78,000	41,500	n/a
5625 Total		\$ 806,652	\$ 866,413	\$ 879,862	\$ 955,939	\$ 1,045,990	\$ 958,543	0%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Non-Capital Equipment: Budgeted to distinguish between equipment that does not meet the threshold for capitalization.

SOLID WASTE

The **Solid Waste** division maintains the contract for the collection and disposal of refuse and recycling materials. Contracted collection service began in 1990 and has continued since that time. Services currently offered include weekly curbside collection of garbage, trash, and prepared yard waste; bi-weekly curbside collection of recyclables; periodic “unprepared” trash and yard waste collection; and collection of leaves.

Solid Waste Action Plan:

- A. Continue current weekly garbage, trash, and yard waste collection program, and bi-weekly recyclables collection program in the most efficient and effective manner possible.
- B. Continue offering the collection of “unprepared” trash by Town forces in the spring and fall and add curbside electronic recycling to the collection program.
- C. Continue weekly pickup of non-conforming trash piles by Town forces.
- D. Effectively continue with the ten-year Solid Waste Management Plan as required by the State of North Carolina.

Solid Waste Three Year Action Plan:

- A. Continue to improve solid waste management in the Town of Garner, as outlined in the ten-year Solid Waste Management Plan. This plan includes goals and objectives for waste reduction and recycling, as well as possibilities for improving the efficiency and effectiveness of solid waste collection.
- B. Investigate adding trash collection in addition to yard waste to the Fall unprepared collection schedule.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	1,756,955	1,772,878	-	1,772,878
Capital Outlay	-	-	-	-
Totals	\$ 1,756,955	\$ 1,772,878	\$ -	\$ 1,772,878

Authorized Positions

None.

PUBLIC WORKS DEPARTMENT
Solid Waste Division (5630)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
521100	Postage	\$ -	\$ -	\$ -	\$ 500	\$ 3,000	\$ 3,000	500%
521200	Printing	1,839	2,559	1,704	2,500	3,670	3,670	47%
521700	Auto Maintenance & Repair	88	1,513	1,161	5,700	700	1,000	-82%
523100	Fuel	659	1,347	1,838	2,540	2,540	2,540	0%
523300	Departmental Supplies	350,706	24,305	35,139	37,164	43,164	38,700	4%
524410	Commercial Collection Dumpster	26,788	27,750	32,300	26,400	18,000	18,000	-32%
524420	Residential Collection	1,333,700	1,396,527	1,451,828	1,456,819	1,480,472	1,480,472	2%
524430	Curbside Recycling Program	188,264	194,209	202,613	206,036	208,520	208,520	1%
524440	Office Paper Recycling Program	1,208	1,233	1,275	1,296	1,296	1,296	0%
524700	Landfill Charges	13,047	11,788	15,052	18,000	15,680	15,680	-13%
525300	Dues and Subscriptions	-	9	-	-	-	-	n/a
5630 Total		\$ 1,916,298	\$ 1,661,240	\$ 1,742,909	\$ 1,756,955	\$ 1,777,042	\$ 1,772,878	1%

FLEET MANAGEMENT

The **Fleet Management** division maintains Town vehicles and equipment, with the goal of minimizing repair costs and equipment down-time. The staff ensures that all Federal and State laws concerning vehicle weights, safety, and regulations are complied with. The staff also performs preventive maintenance and repair on all licensed motorized vehicles, trailers, heavy equipment, and specialized equipment.

Fleet Management Action Plan:

- A. Continue providing fuel and truck washing facilities to City of Raleigh Public Utilities Department based equipment and Garner Volunteer Fire and Rescue, Inc. and provide the Finance Department with billing data.
- B. Collect fleet information needed to support the Public Works Department accreditation process.
- C. Perform equipment installations for replacement police cars and other Town vehicles, as needed.
- D. Incorporate use of new technology and software into fleet activities to improve efficiencies.

Fleet Management Three Year Action Plan:

- A. Evaluate the need for additional staffing as the Town fleet expands.
- B. Provide detailed information to other Departments on a consistent basis to track operational costs, utilizing information from various software systems.
- C. Ensure the purchase of right size and fuel efficient vehicles and equipment, and utilize alternative fuel vehicles when possible.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 240,036	\$ 248,922	\$ -	\$ 248,922
Professional Services	-	-	-	-
Operations	36,668	42,789	-	42,789
Capital Outlay	-	20,000	-	20,000
Totals	\$ 276,704	\$ 311,711	\$ -	\$ 311,711

FLEET MANAGEMENT

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Fleet Mechanic	2	2	-	2
Services Supervisor	1	1	-	1
Lead Fleet Mechanic	1	1	-	1
Totals	4	4	-	4

Did You Know?

-The Public Works Department maintained and serviced 315 vehicles/equipment during Fiscal Year 2012-2013.

PUBLIC WORKS DEPARTMENT
Fleet Management Division (5650)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 235,223	\$ 199,080	\$ 173,955	\$ 177,699	\$ 181,289	\$ 181,289	2%
510210	Salaries - Overtime	2,422	1,148	379	1,556	1,569	942	-39%
510236	Longevity	-	-	-	-	2,694	2,694	n/a
510500	FICA	17,959	14,467	12,638	13,713	13,266	13,218	-4%
510600	Group Insurance	22,686	25,176	25,895	26,024	26,867	28,531	10%
510700	Retirement	22,936	22,528	19,811	21,044	22,324	22,248	6%
521150	Telephone	-	-	-	-	-	1,056	n/a
521200	Printing	100	648	-	650	-	-	-100%
521400	Travel and Training	2,462	887	1,727	1,860	2,269	2,269	22%
521600	Equipment Maintenance & Repair	2,050	6,756	6,107	7,000	7,000	7,000	0%
521700	Auto Maintenance & Repair	12	580	661	1,400	3,774	7,774	455%
523100	Fuel	1,300	1,414	2,076	2,560	2,592	2,112	-18%
523300	Departmental Supplies	7,517	7,513	6,144	13,348	21,848	8,348	-37%
523399	Non Capital Equipment	-	-	-	-	-	3,500	n/a
523600	Uniforms	1,834	1,869	1,895	2,000	2,880	2,880	44%
524300	Contract Services	5,685	4,264	6,737	6,800	6,800	6,800	0%
525300	Dues and Subscriptions	1,205	1,325	940	1,050	1,050	1,050	0%
526115	Principal-Installment Loan	-	-	-	-	20,000	-	n/a
537400	Equipment	-	-	-	-	-	20,000	n/a
537410	Vehicle	-	-	-	-	25,000	-	n/a
5650 Total		\$ 323,392	\$ 287,656	\$ 258,964	\$ 276,704	\$ 341,222	\$ 311,711	13%

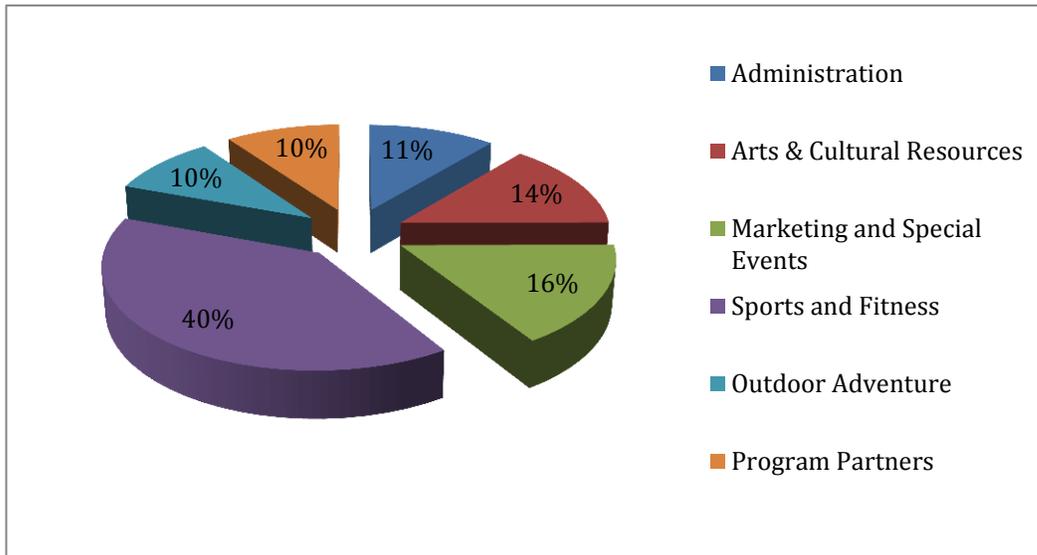
Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

Non-Capital Equipment: Budgeted to distinguish between equipment that does not meet the threshold for capitalization.

PARKS, RECREATION, AND CULTURAL RESOURCES SUMMARY

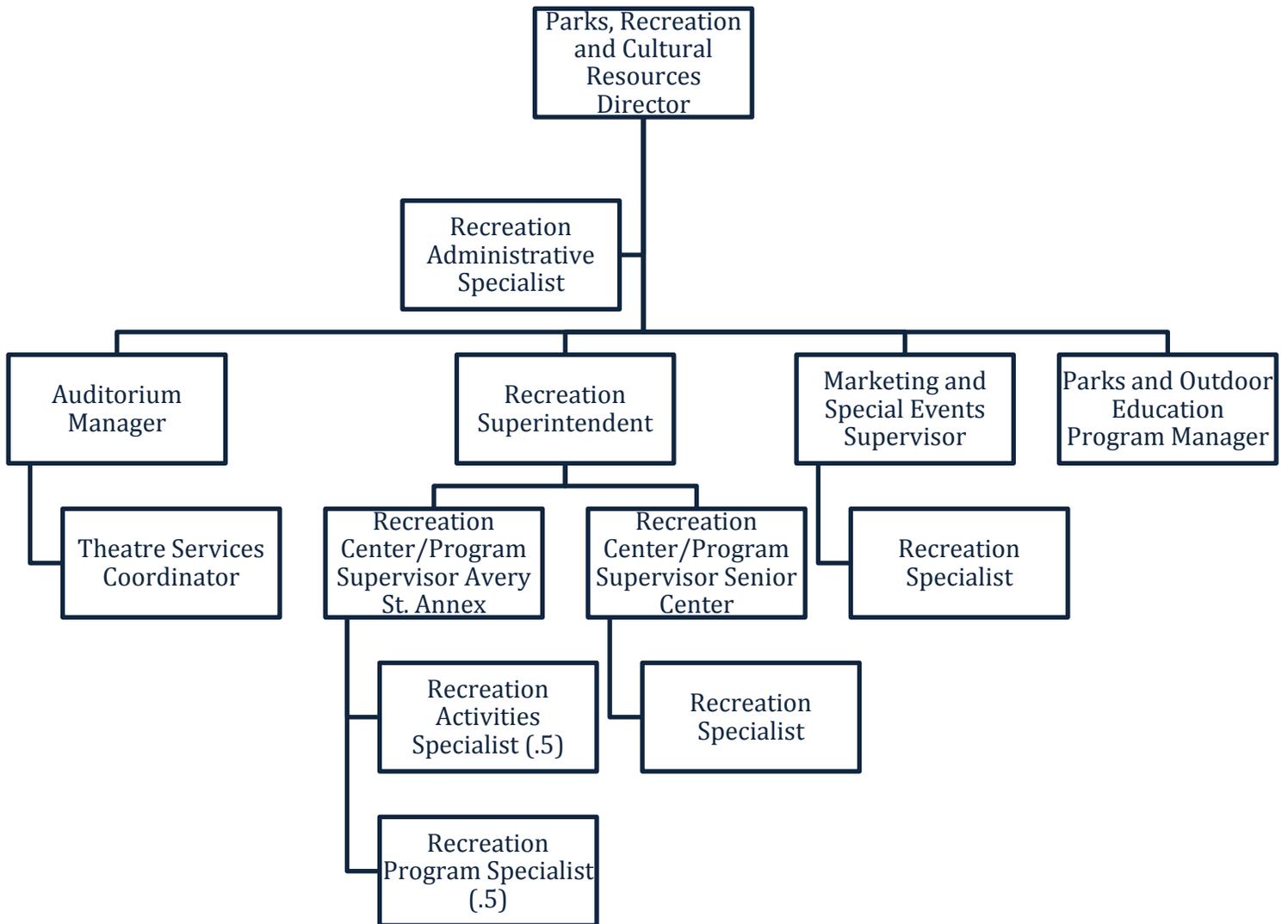
Division:	Total Budget FY 2014
<i>Administration</i>	\$185,067
<i>Arts & Cultural Resources</i>	231,608
<i>Marketing and Special Events</i>	267,076
<i>Sports and Fitness</i>	661,228
<i>Outdoor Adventure</i>	158,788
<i>Program Partners</i>	165,299
<i>Total Parks, Recreation, and Cultural Resources Budget FY 2014</i>	\$1,669,066

Parks, Recreation and Cultural Resources FY 2014 Budget by Division



PARKS, RECREATION, AND CULTURAL SERVICES DEPARTMENT

The Parks, Recreation, and Cultural Resources Department, which consists of six teams, **Administration, Arts and Cultural Resources, Marketing and Special Events, Sports and Fitness, Outdoor Adventure, and Program Partners**, provides a well-balanced offering of recreation, athletic, and environmental educational programs as well as community special events that enhance the lives of the citizens and participants.



PARKS, RECREATION, AND CULTURAL SERVICES DEPARTMENT

Parks & Recreation Department Expenditures by Category

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 1,128,103	\$ 1,117,362	\$ -	\$ 1,117,362
Professional Services	-	-	-	-
Operations	653,223	546,289	-	546,289
Capital Outlay	-	-	5,415	5,415
Totals	\$ 1,781,326	\$ 1,663,651	\$ 5,415	\$ 1,669,066

PARKS, RECREATION, AND CULTURAL RESOURCES ADMINISTRATION

The **Administration** team is responsible for public information, customer service, staff training, grant writing, volunteer development and recognition, coordination of citizen boards and committees, and other support functions. This program oversees five programming teams by providing operating policy, fiscal management, registrations, record keeping, training, and evaluation. The Administration staff maintains records of programs and participants, sets standards for facilities and grounds, develop plans, set priorities, and implements park improvements.

Parks, Recreation, and Cultural Resources Administration Action Plan:

- A. Assist patrons during office visits and telephone calls.
- B. Continuous review of online registration process for citizen satisfaction.
- C. Support and emphasize program-based budget philosophy, including monitoring revenues versus expenditures.

Parks, Recreation, and Cultural Resources Administration Three Year Action Plan:

- A. Continue implementation of updated Parks, Recreation, Open Space and Greenways Master Plan.
- B. Evaluate department staffing and programming.
- C. Expand program budgeting as a mechanism for informed decision making.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 186,065	\$ 169,196	-	\$ 169,196
Professional Services	-	-	-	-
Operations	14,870	15,871	-	15,871
Capital Outlay	-	-	-	-
Totals	\$ 200,935	\$ 185,067	-	\$ 185,067

**PARKS, RECREATION, AND CULTURAL RESOURCES
ADMINISTRATION**

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Parks & Recreation Director	1	1	-	1
Recreation Administrative Specialist	1	1	-	1
Totals	2	2	-	2

PARKS, RECREATION, AND CULTURAL RESOURCES DEPARTMENT
Administration Division (5710)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 139,921	\$ 142,027	\$ 142,945	\$ 144,322	\$ 131,447	\$ 131,447	-9%
510210	Salaries - Overtime	-	1,019	906	-	-	-	n/a
510220	Salaries - Temporary	683	-	-	600	600	-	-100%
510221	Salaries - Temporary Boathouse	372	-	-	-	-	-	n/a
510500	FICA	10,305	10,428	10,446	11,087	9,577	9,531	-14%
510600	Group Insurance	12,841	13,583	13,469	13,112	11,679	12,389	-6%
510700	Retirement	13,911	16,396	17,211	16,944	15,902	15,829	-7%
521100	Postage	4,955	-	-	-	-	-	n/a
521150	Telephone	-	-	-	-	-	636	n/a
521200	Printing	9,155	633	570	-	-	-	n/a
521400	Travel and Training	2,712	8,161	3,391	3,430	3,550	3,550	3%
521600	Equipment Maintenance & Repair	-	27	-	-	-	-	n/a
521700	Auto Maintenance & Repair	910	1,076	738	250	250	250	0%
522101	Equipment Rental - Boathouse	459	-	-	-	-	-	n/a
523100	Fuel	1,109	1,028	1,158	640	640	1,085	70%
523300	Departmental Supplies	7,340	1,800	7,703	9,500	4,500	4,500	-53%
523301	Departmental Supply Boathouse	1,517	-	-	-	-	-	n/a
524300	Contract Services	4,771	4,865	6,638	-	5,000	5,000	n/a
525300	Dues and Subscriptions	918	1,913	733	1,050	1,050	850	-19%
537410	Vehicle	-	-	-	-	15,000	-	n/a
5710 Total		\$ 211,880	\$ 202,957	\$ 205,908	\$ 200,935	\$ 199,195	\$ 185,067	-8%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.
Contract Services: Funds to assist staff with beginning process for accreditation.

ARTS AND CULTURAL RESOURCES

The **Arts and Cultural Resources** team is responsible for coordinating a variety of cultural arts programs for Garner Performing Arts Center (GPAC). These include performance series, rentals, and special events. Programming partners include Miss Garner pageant, Towne Players, Garner Chamber of Commerce, and Garner Revitalization Association.

Arts and Cultural Resources Action Plan:

- A. Oversee all operational aspects of the Garner Performing Arts Center.
- B. Continue to develop a progressive vision for increasing programming and rental of Garner Performing Arts Center.
- C. Increase public awareness and attendance at the GPAC performances.

Arts and Cultural Resources Three Year Action Plan:

- A. Research methods to increase revenue streams for the GPAC.
- B. Develop successful sponsorship program and establish a “Friends of the GPAC” through a 501c3 nonprofit process.
- C. Complete a vision for the GPAC to become a greater economic engine for the Town by attracting more current Garner citizens and citizens from the Triangle region.

Program History

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 156,507	\$ 160,406	\$ -	\$ 160,406
Professional Services	-	-	-	-
Operations	96,982	71,202	-	71,202
Capital Outlay	-	-	-	-
Totals	\$ 253,489	\$ 231,608	\$ -	\$ 231,608

ARTS AND CULTURAL RESOURCES

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Auditorium Manager	1	1	-	1
Theater Services Coordinator	1	1	-	1
Totals	2	2	-	2

Did You Know?

-The Parks, Recreation and Cultural Resources Department hosted or facilitated 301 performances and events with a total attendance of 40,436 at the Garner Performing Arts Center during Fiscal Year 2012-2013.

PARKS, RECREATION, AND CULTURAL RESOURCES DEPARTMENT
Arts and Cultural Resources Division (5720)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 119,401	\$ 99,093	\$ 81,952	\$ 89,207	\$ 93,136	\$ 93,136	4%
510210	Salaries - Overtime	1,028	4,393	267	500	500	500	0%
510220	Salaries - Temporary	68,213	81,772	26,691	33,806	33,806	33,806	0%
510236	Longevity	-	-	-	-	-	-	n/a
510500	FICA	14,246	14,114	8,242	9,450	9,378	9,378	-1%
510600	Group Insurance	10,903	6,389	10,444	13,012	11,610	12,320	-5%
510700	Retirement	14,113	14,001	9,854	10,532	11,266	11,266	7%
521150	Telephone	-	-	-	-	-	1,272	n/a
521200	Printing	3,322	13,637	3,240	-	-	-	n/a
521400	Travel and Training	1,174	1,336	2,560	2,400	2,400	2,400	0%
521500	Building and Grounds Maint	-	-	3,552	750	750	750	0%
521600	Equipment Maintenance & Repair	1,154	3,103	922	1,800	1,800	1,500	-17%
522100	Equipment Rental	4,767	29,221	10,716	8,653	6,000	6,000	-31%
523300	Departmental Supplies	10,082	22,921	19,655	31,400	25,600	25,000	-20%
523510	Independence Day Celebration	75,431	22,058	-	-	-	-	n/a
523600	Uniforms	1,305	5,329	758	500	-	-	-100%
524300	Contract Services	27,284	108,795	57,690	51,169	33,900	33,900	-34%
524370	Contract Services-Non Athletic	-	300	-	-	-	-	n/a
525300	Dues and Subscriptions	819	1,163	468	310	310	380	23%
525700	Miscellaneous	58	-	-	-	-	-	n/a
537400	Equipment	-	-	20,380	-	-	-	n/a
5720 Total		\$ 353,300	\$ 427,624	\$ 257,392	\$ 253,489	\$ 230,456	\$ 231,608	-9%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

MARKETING AND SPECIAL EVENTS

The **Marketing and Special Events** team responsibilities include planning and organizing all Town-wide special events and marketing all Department classes and programs utilizing brochures, website, and social media outlets. Additionally, staff implements the Special Event Policy of reserving and renting parks and other facilities for non-Town sponsored events. Programming partners include United Arts Council of Raleigh/Wake County, the Garner Chamber of Commerce, Garner Revitalization Association, local schools, churches, and civic clubs who provide a variety of opportunities for citizens to participate in leisure activities within the community.

Marketing and Special Events Action Plan:

- A. Rebrand Town events by combining small events to create larger, more attractive Town -wide festivals and celebrations.
- B. Work with the Town’s Public Information Officer to implement various marketing strategies to increase awareness and attendance of Town events.
- C. Develop new ways of publicizing Department programs, classes, and events.
- D. Work with Information Technologies Department to update the Department Website.

Marketing and Special Events Three Year Action Plan:

- A. Develop a three-year marketing plan for the Department.
- B. Use speaking engagements to promote the Department’s programs and activities and increase awareness of events.
- C. Use additional ways of marketing the Department including GTV11 TV channel, local calendars, a Departmental newsletter, the Website, and social media outlets.

Program History

	FY 2012-13	FY 2013-14 Base	Decision	
Category	Budget	Budget	Package	Adopted Budget
Personnel	\$ 124,642	\$ 119,654	\$ -	\$ 119,654
Professional Services	-	-	-	-
Operations	209,725	142,007	-	142,007
Capital Outlay	-	-	5,415	5,415
Totals	\$ 334,367	\$ 261,661	\$ 5,415	\$ 267,076

MARKETING AND SPECIAL EVENTS

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Marketing & Special Events Supervisor	1	1	-	1
Recreation Specialist-Marketing & Events	1	1	-	1
Totals	2	2	-	2

Did You Know?

-The Parks, Recreation and Cultural Resources Department hosted seven special events for citizens during Fiscal Year 2012-2013.

PARKS, RECREATION, AND CULTURAL RESOURCES DEPARTMENT
Marketing & Special Events Division (5730)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 84,456	\$ 25,571	\$ 86,947	\$ 92,209	\$ 88,345	\$ 88,345	-4%
510210	Salaries - Overtime	671	1,346	765	-	-	800	n/a
510220	Salaries - Temporary	24,167	15,526	-	-	-	-	n/a
510500	FICA	8,235	3,039	6,321	7,133	6,406	6,467	-10%
510600	Group Insurance	10,158	2,659	12,754	14,481	12,545	13,318	-13%
510700	Retirement	8,523	1,732	9,147	10,819	10,627	10,724	-2%
521150	Telephone	-	-	-	-	-	1,272	n/a
521200	Printing	7,277	19,170	18,099	22,200	22,200	22,200	0%
521300	Utilities	3,035	-	-	-	-	-	n/a
521400	Travel and Training	1,607	150	436	1,700	1,500	1,500	-12%
521600	Equipment Maintenance & Repair	998	-	-	-	-	-	n/a
521700	Auto Maintenance & Repair	90	-	-	-	-	-	n/a
522100	Equipment Rental	-	-	420	28,845	24,650	24,160	-15%
523100	Fuel	88	195	539	-	-	-	n/a
523300	Departmental Supplies	12,190	12,412	8,343	20,270	17,240	16,750	-15%
523600	Uniforms	1,407	99	-	1,250	1,200	1,200	-4%
524300	Contract Services	11,775	4,285	2,822	134,063	73,460	73,460	-45%
524365	School Access Fees	6,792	-	-	-	-	-	n/a
525300	Dues and Subscriptions	322	-	660	1,397	1,430	1,465	2%
526115	Principal-Installment Loan	-	-	-	-	5,093	5,093	n/a
526215	Interest-Installment Loan	-	-	-	-	322	322	n/a
537410	Vehicle	-	-	-	-	15,000	-	n/a
5730 Total		\$ 181,792	\$ 86,184	\$ 147,254	\$ 334,367	\$ 280,018	\$ 267,076	-16%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

SPORTS AND FITNESS

The **Sports and Fitness** team is responsible for planning, implementing and supervising diverse team and individual sports for youth, adults, and seniors at Town-owned and rented facilities; managing the Avery Street Recreation facility, which provides year-round recreational and camp program offerings; and managing the Garner Senior Center and Fitness Annex, which offers opportunities for older adults to stay physically and socially active. The team plans, implements, and supervises programs for citizens of all ages and provides support to partner youth sports and senior citizen agencies to meet the needs of the community.

Sports and Fitness Action Plan:

- A. Continue to increase athletic programs for youth, such as basketball, skill development, sportsmanship and fun.
- B. Continue to increase athletic programs for adults, such as basketball, softball, open gym, and fitness classes.
- C. Continue to offer diverse programs at the Avery Street Recreation Center.
- D. Continue senior, adult, and special populations programming at the Garner Senior Center.
- E. Continue and expand preschool and youth programs that provide social interaction and learning opportunities and are fun for the participants.
- F. Strengthen relationship with the Garner PAAL (Police Athletic and Activities League) to increase afterschool activities for youth.

Sports and Fitness Three Year Action Plan:

- A. Develop plans to upgrade existing facilities and identify future facility needs.
- B. Evaluate program offerings to ensure needs of the community and target populations are being met.
- C. Evaluate facility schedules and use patterns to ensure efficient and effective delivery of services.

SPORTS AND FITNESS

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 528,835	\$ 541,999	\$ -	\$ 541,999
Professional Services	-	-	-	-
Operations	131,302	119,229	-	119,229
Capital Outlay	-	-	-	-
Totals	\$ 660,137	\$ 661,228	\$ -	\$ 661,228

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Recreation Activities Specialist	.5	.5	-	.5
Recreation Center & Program Supervisor	2	2	-	2
Recreation Specialist – Seniors & Adults	1	1	-	1
Recreation Superintendent	1	1	-	1
Recreation Program Specialist	.5	.5	-	.5
Totals	4	4	-	4

Did You Know?

-The Parks, Recreation and Cultural Resources Department provided fitness programs to 32,394 youth, adult, and senior participants during Fiscal Year 2012-2013.

PARKS, RECREATION, AND CULTURAL RESOURCES DEPARTMENT
Sports and Fitness Division (5740)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 222,311	\$ 254,082	\$ 234,926	\$ 236,155	\$ 275,398	\$ 275,398	17%
510210	Salaries - Overtime	1,616	3,968	827	350	-	-	n/a
510220	Salaries - Temporary	143,601	212,328	219,324	202,822	164,287	164,287	-19%
510236	Longevity	-	-	-	-	7,934	7,934	n/a
510500	FICA	26,841	34,702	33,714	32,521	32,538	32,538	0%
510600	Group Insurance	26,002	32,023	26,257	26,329	26,145	27,753	5%
510700	Retirement	23,823	32,725	30,940	30,658	34,089	34,089	11%
521150	Telephone	-	-	-	-	-	1,260	n/a
521200	Printing	476	1,376	-	-	-	-	n/a
521300	Utilities	712	3,600	4,456	5,025	3,800	3,800	-24%
521400	Travel and Training	2,275	2,645	2,458	5,800	6,260	6,260	8%
521405	Travel - Senior Citizens	7,512	2,360	4,682	4,000	4,520	4,000	0%
521500	Building and Grounds Maint	390	2,160	4,897	2,700	5,500	5,500	104%
521600	Equipment Maintenance & Repair	4,726	9,054	6,909	8,300	8,300	8,300	0%
521700	Auto Maintenance & Repair	191	-	-	3,700	550	550	-85%
522100	Equipment Rental	709	1,319	3,606	4,270	3,420	3,420	-20%
523100	Fuel	489	459	1,078	950	700	700	-26%
523300	Departmental Supplies	25,978	28,358	39,568	37,018	25,105	24,635	-33%
523600	Uniforms	1,064	531	1,179	3,253	3,010	3,010	-7%
524300	Contract Services	29,224	37,316	31,687	43,436	38,964	38,964	-10%
524365	School Access Fees	5,252	18,250	14,300	11,000	17,000	17,000	55%
524370	Contract Services-Non Athletic	1,336	1,520	12,244	-	-	-	n/a
525300	Dues and Subscriptions	576	1,226	1,394	1,850	1,760	1,830	-1%
5740 Total		\$ 525,104	\$ 680,003	\$ 674,447	\$ 660,137	\$ 659,280	\$ 661,228	0%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

OUTDOOR ADVENTURE

The **Outdoor Adventure** team operates White Deer Park, which includes a nature center, shelters, restrooms, trail, and greenway. This team also manages Lake Benson Park and the Boathouse. Program offerings include Groundhog Day, Earth Day, Arbor Day, and the Nature Festival. The team offers camps and programs for adults, children, and families that center around ecology, environmental stewardship, preservation, and nature appreciation.

Outdoor Adventure Action Plan:

- A. Continue and expand programming of White Deer Park.
- B. Market White Deer Park as a destination for environmental education.
- C. Expand programming opportunities at Lake Benson Park and Boathouse.
- D. Develop partnerships with environmental agencies and groups.

Outdoor Adventure Three Year Action Plan:

- A. Promote White Deer Park to attract local and regional users.
- B. Develop "Friends of White Deer/Lake Benson Park" group to supplement park programming and improvements.
- C. Apply for grants to supplement programming costs.
- D. Develop plans to upgrade existing parks and identify future facility needs.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Package	Adopted Budget
Personnel	\$ 132,054	\$ 126,107	-	\$ 126,107
Professional Services	-	-	-	-
Operations	38,295	32,681	-	32,681
Capital Outlay	-	-	-	-
Totals	\$ 170,349	\$ 158,788	-	\$ 158,788

OUTDOOR ADVENTURE

Authorized Positions

Position	FY 2011-12	FY 2012-13	Changes Requested	Approved
Parks & Outdoor Education Program Manager	1	1	-	1
Totals	1	1	-	1

Did You Know?

-The Parks, Recreation and Cultural Resources Department hosted 88 Group Educational programs, 67 of which involved Public School Programs at White Deer Park during Fiscal Year 2012-2013.

PARKS, RECREATION, AND CULTURAL SERVICES DEPARTMENT
Outdoor Adventure Division (5742)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510200	Salaries	\$ 89,200	\$ 56,138	\$ 48,443	\$ 50,117	\$ 51,223	\$ 51,223	2%
510210	Salaries - Overtime	935	390	34	800	800	150	-81%
510220	Salaries - Temporary	9,461	31,222	55,254	50,576	53,448	53,448	6%
510221	Salaries - Temporary Boathouse	10,113	12,451	9,057	9,950	-	-	n/a
510236	Longevity	-	-	-	-	1,000	1,000	n/a
510500	FICA	8,069	7,580	8,572	8,717	7,864	7,815	-10%
510600	Group Insurance	11,276	6,987	5,824	5,916	5,814	6,168	4%
510700	Retirement	8,958	6,476	5,795	5,978	6,382	6,303	5%
521150	Telephone	-	-	-	-	-	1,056	n/a
521200	Printing	1,532	2,063	2,190	1,100	1,450	1,450	32%
521400	Travel and Training	1,634	446	1,556	1,600	1,200	1,200	-25%
521600	Equipment Maintenance & Repair	559	3,249	1,139	1,400	1,000	1,000	-29%
521700	Auto Maintenance & Repair	-	-	-	-	-	-	n/a
522100	Equipment Rental	1,075	125	-	900	2,330	1,840	104%
523100	Fuel	-	-	-	-	-	-	n/a
523300	Departmental Supplies	13,920	13,680	13,883	18,345	13,225	12,735	-31%
523600	Uniforms	447	584	1,061	800	800	800	0%
524300	Contract Services	-	-	800	13,800	12,300	12,300	-11%
524370	Contract Services-Non Athletic	12,298	11,934	-	-	-	-	n/a
525300	Dues and Subscriptions	140	468	216	350	300	300	-14%
537400	Equipment	1,371	-	-	-	15,000	-	n/a
5742 Total		\$ 170,988	\$ 153,793	\$ 153,824	\$ 170,349	\$ 174,136	\$ 158,788	-7%

Notes Telephone: Costs for cell phone service for certain employees moved from Purchasing Division to departments based on use.

PROGRAM PARTNERS

Funding in the **Program Partners** division seeks to enhance the recreational and cultural arts opportunities in Garner through various partnerships with external organizations. The goal is not to overlap or duplicate services but to provide the residents with quality choices for leisure activities that are delivered in a cost-effective manner.

Program Partners Action Plan:

A. Partner with community agencies to find ways to provide quality and cost-effective recreational and cultural arts events for the citizens of the greater Garner area.

Program Partners Three Year Action Plan:

A. Develop strategies to keep costs down.

B. Explore partnerships with organizations to bring high-quality events to Garner.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	162,049	165,299	-	165,299
Capital Outlay	-	-	-	-
Totals	\$ 162,049	\$ 165,299	\$ -	\$ 165,299

Authorized Positions

None.

PARKS, RECREATION, AND CULTURAL RESOURCES DEPARTMENT
Program Partners (5744)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
524210	Garner Baseball Inc	\$ 60,050	\$ 66,104	\$ 64,474	\$ 64,900	\$ 64,900	\$ 64,900	0%
524215	Garner Civitan	21,958	16,884	14,892	21,381	21,381	21,381	0%
524220	Miss Garner Pageant	1,500	1,500	1,500	1,500	1,500	1,500	0%
524225	Garner Towne Players	24,650	23,650	22,010	23,650	23,650	23,650	0%
524230	Capital Area Soccer Assn	9,113	15,104	18,595	17,950	17,950	17,950	0%
524235	GAYSL	10,875	12,854	11,722	11,418	11,418	11,418	0%
524240	Optimist Basketball	17,403	12,270	17,081	19,250	22,500	22,500	17%
524245	American Legion	1,215	2,600	2,000	2,000	2,000	2,000	0%
5744 Total		\$ 146,763	\$ 150,967	\$ 152,272	\$ 162,049	\$ 165,299	\$ 165,299	2%

GARNER VOLUNTEER FIRE/RESCUE, INC. SUMMARY

<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>GVFR, Inc.</i>	\$2,251,284
<i>Total GVFR, Inc. Budget FY 2014</i>	\$2,251,284

GARNER VOLUNTEER FIRE-RESCUE, INC.

The Town of Garner contracts out its fire and rescue services to **Garner Volunteer Fire-Rescue, Inc. (GVFR)**. GVFR is a combination department serving over 50,000 people in the Town of Garner and Wake County area totaling 60 square miles of district. GVFR operates four stations; each staffed 24 hours a day. Services include: fire suppression; first responder medical service as EMT-B; technical rescue; and fire prevention and education.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	2,145,729	2,229,284	22,000	2,251,284
Capital Outlay	-	-	-	-
Totals	\$ 2,145,729	\$ 2,229,284	\$ 22,000	\$ 2,251,284

Authorized Positions

NONE.

Did You Know?

-The GVFR responded to 1,911 fire calls and 2,936 first responder calls within their fire district in 2012.

GVFR, INC. (5310)

Object Code	Obj Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
523399	Non Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,366	n/a
523600	Uniforms	-	-	-	-	-	37,634	n/a
524300	Contract Services	1,707,878	1,776,426	2,018,420	2,145,729	2,145,729	78,087	-96%
524343	Contract Services - GVFR, Inc	-	-	-	-	-	2,130,197	n/a
5310 Total		\$ 1,707,878	\$ 1,776,426	\$ 2,018,420	\$ 2,145,729	\$ 2,145,729	\$ 2,251,284	5%

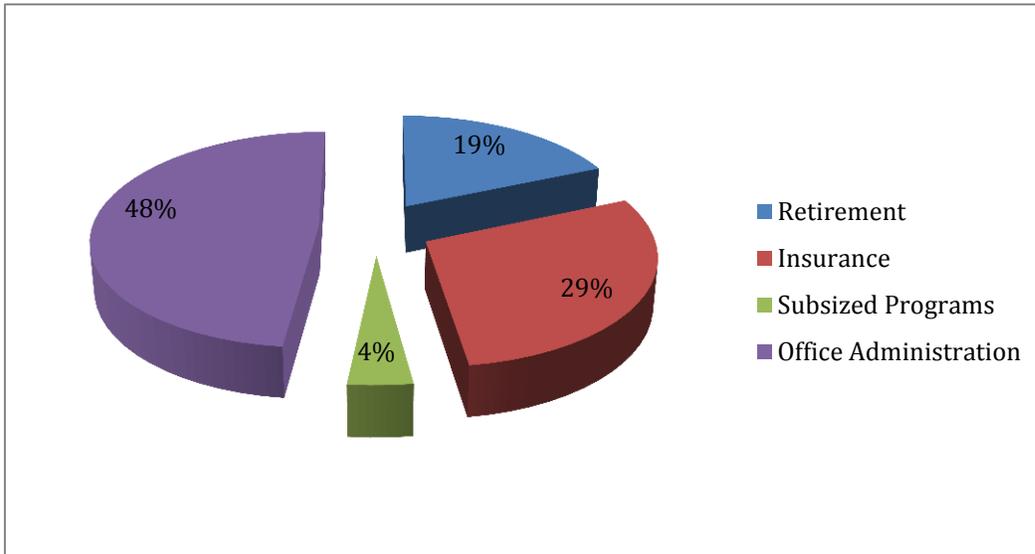
Notes Contract Services/GVFR, Inc.: Expenditures have been separated to better account between payments made directly to GVFR, Inc. compared to payments made to other agencies on behalf of GVFR, Inc.

Non-Capital Equipment: In prior years, payments to GVFR, Inc. for non-capital equipment were rolled into the monthly distribution to GVFR, Inc. Future payments for such items will be made via reimbursements.

Uniforms: In prior years, payments to GVFR, Inc. for uniform purchases were rolled into the monthly distribution to GVFR, Inc. Future payments for such items will be made via reimbursements.

SPECIAL APPROPRIATIONS SUMMARY

<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Retirement</i>	\$346,747
<i>Insurance</i>	543,550
<i>Subsized Programs</i>	74,858
<i>Office Administration</i>	899,015
<i>Total Special Appropriations Budget FY 2014</i>	\$1,864,170



SPECIAL APPROPRIATIONS

The Special Appropriations accounts of the budget contain several miscellaneous expenditure line items that the Town allocates as part of each fund, rather than directly to a specific department or division, mostly due to their Town-wide nature. Special appropriations are divided into four categories: **Retirement, Insurance, Subsidized Programs, and Office Administration.**

This is a newly-created department in the Fiscal Year 13-14 budget, and moves expenditures previously accounted for in other departments or not previously budgeted.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 169,308	\$ 447,547	\$ -	\$ 447,547
Professional Services	-	-	-	-
Operations	154,885	704,328	-	704,328
Capital Outlay	-	712,295	-	712,295
Totals	\$ 324,193	\$ 1,864,170	\$ -	\$ 1,864,170

RETIREMENT

The Retirement Division accounts for expenditures associated with benefits paid to retirees, including payout of accrued vacation time (up to 288 hours), all or a portion of health insurance benefits to eligible retirees, and separation allowance payments to eligible retired law enforcement officers as required by NC General Statutes. Administration of retirement benefits is a coordinated effort by the Human Resources and Finance Departments.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ 169,308	\$ 346,747	\$ -	\$ 346,747
Professional Services	-	-	-	-
Operations	-	-	-	-
Capital Outlay	-	-	-	-
Totals	\$ 169,308	\$ 346,747	\$ -	\$ 346,747

Authorized Positions

None.

SPECIAL APPROPRIATIONS DEPARTMENT
Retirement Division (6010)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510205	Retiree Payout	\$ -	\$ -	\$ -	\$ -	\$ 32,093	\$ 32,095	n/a
510240	Separation Allowance	134,350	146,908	128,084	169,308	173,652	173,652	3%
510610	Retiree Health Insurance	-	-	-	-	150,000	141,000	n/a
6010 Total		\$ 134,350	\$ 146,908	\$ 128,084	\$ 169,308	\$ 355,745	\$ 346,747	105%

INSURANCE

The Insurance Division accounts for Town-wide property, liability, and worker’s compensation insurance premiums and payouts. Unemployment insurance for municipalities in North Carolina is paid in a lump sum to the NC Department of Commerce based on actual claims made during the year. The health reimbursement program funds the Town’s health savings account for employees needing funds to pay their deductible.

The Town’s insurance programs are administered by the office of the Town Manager and the Human Resources and Finance Departments.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ 100,800	\$ -	\$ 100,800
Professional Services	-	-	-	-
Operations	-	442,750	-	442,750
Capital Outlay	-	-	-	-
Totals	\$ -	\$ 543,550	\$ -	\$ 543,550

Authorized Positions

None.

**SPECIAL APPROPRIATIONS DEPARTMENT
Insurance Division (6020)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
510615	Health Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 100,800	\$ 100,800	n/a
525400	Insurance and Bonds	-	-	-	-	197,750	197,750	n/a
525610	Workers Compensation	-	-	-	-	200,000	190,000	n/a
525620	Unemployment Insurance	-	-	-	-	40,000	55,000	n/a
6020 Total		\$ -	\$ -	\$ -	\$ -	\$ 538,550	\$ 543,550	n/a

SUBSIDIZED PROGRAMS

The Town offers support to various local non-profit agencies through Subsidized Program funds. These agencies provide programs the Town could not otherwise afford to provide, or they supplement existing Town programs and services.

The Town of Garner support the Chamber of Commerce annually, and the decision to fund other agencies is made by the Town Council during the budget process..

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	76,985	74,858	-	74,858
Capital Outlay	-	-	-	-
Totals	\$ 76,985	\$ 74,858	\$ -	\$ 74,858

Authorized Positions

None.

Did You Know?

-The Town of Garner provides funding assistance to 11 agencies who provide services to Town residents.

**SPECIAL APPROPRIATIONS DEPARTMENT
Subsidized Programs Division (6030)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
524340	Chamber of Commerce	\$ 29,042	\$ 21,440	\$ 33,618	\$ 33,375	\$ 33,375	\$ 33,375	0%
524600	Subsidized Programs	66,620	61,925	49,786	43,610	43,610	41,483	-5%
6030 Total		\$ 95,662	\$ 83,365	\$ 83,404	\$ 76,985	\$ 76,985	\$ 74,858	-3%

OFFICE ADMINISTRATION

The Office Administration division accounts for expenses that are related to Town-wide services or overhead costs. The ultimate goal for many items accounted for in this division is to determine their costs by program and allocate such costs to the department or division in future budget years.

This division also currently accounts for the planned purchase of vehicles through an installment financing agreement in Fiscal Year 13-14.

Finally, this division contains a “contingency fund,” which can be used at the discretion of the Town Council or Town Manager during the year for unplanned expenditures.

Program History

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	77,900	186,920	-	186,920
Capital Outlay	-	712,295	-	712,295
Totals	\$ 77,900	\$ 899,215	\$ -	\$ 899,215

Authorized Positions

None.

**SPECIAL APPROPRIATIONS DEPARTMENT
Office Administration Division (6040)**

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
521100	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	17,150	n/a
522100	Equipment Rental	-	-	79,461	77,900	81,076	94,213	21%
524391	Wake County Hazmat	-	-	-	-	-	11,232	n/a
525800	Contingency	-	-	-	-	24,807	64,125	n/a
537400	Equipment	-	-	-	-	145,000	-	n/a
537410	Vehicle	-	-	-	-	597,095	712,295	n/a
6040 Total		\$ -	\$ -	\$ 79,461	\$ 77,900	\$ 847,978	\$ 899,015	1054%

DEBT SUMMARY

<u>Division:</u>	<u>Total Budget FY 2014</u>
<i>Debt</i>	\$1,456,564
<i>Total Debt Budget FY 2014</i>	\$1,456,564

DEBT SERVICE

The Town has several outstanding debt expenditures that it is obligated to pay. The responsibility to make sure debt payments are made annually rests with the Finance Department.

Debt Service Department Expenditures by Category

Category	FY 2012-13 Budget	FY 2013-14 Base Budget	Decision Packages	Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Operations	1,540,417	1,456,564	-	1,456,564
Capital Outlay	-	-	-	-
Totals	\$ 1,540,417	\$ 1,456,564	\$ -	\$ 1,456,564

Authorized Positions

None.

DEBT SERVICE DEPARTMENT
Debt Service Division (5800)

Object Code	Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Amended Budget	FY 13-14 Requested Budget	FY 13-14 Approved Budget	% Change Budget vs Budget
526200	Interest - Bonds	\$ -	\$ 65,696	\$ 248,955	\$ 247,748	\$ 246,248	\$ 246,248	-1%
526210	Interest - Leases	228,665	213,396	275,022	292,082	263,588	263,588	-10%
526205	Interest Bonds - Utility Debt	29,400	23,800	18,200	12,600	7,000	7,000	-44%
526100	Principal - Bonds	-	-	115,000	120,000	120,000	120,000	0%
526110	Principal - Leases	582,611	851,123	514,617	767,987	719,728	719,728	-6%
526105	Principal Bonds - Utility Debt	100,000	100,000	100,000	100,000	100,000	100,000	0%
5800 Total		\$ 940,676	\$ 1,254,015	\$ 1,271,794	\$ 1,540,417	\$ 1,456,564	\$ 1,456,564	-5%

CAPITAL IMPROVEMENTS PROGRAM

A long term plan for acquisition
and construction of
major capital expenditures

CAPITAL PROJECTS FUND

A fund used to account for
financial resources to be used for
the acquisition or construction of
major capital facilities

TOWN OF GARNER CAPITAL IMPROVEMENT PROGRAM

Traditionally, the Town of Garner maintains a Capital Improvement Program that staff updates annually following the Council Retreat. The initial year of the Capital Improvement Program, which is also the next fiscal year for the Town, is adopted and approved by the Town Council as a component of the annual budget.

The six-year outlook was developed to outline projects approved in the 2013 Bond Referendum. The following pages provide details of the projects contained in the FY 2014-2019 Capital Improvement Program. Town Council reviewed these projects and appropriated the funds when they approved the FY 13-14 Budget. The Program represents the intent of the Council and Town staff to plan prudently for necessary capital improvements.

Capital expenditures are items that are over \$10,000 in value and that are not a part of daily operational activities. These expenditures on Capital Improvements can impact the budget by increasing or decreasing revenues and expenditures. Revenues could be increased if the improvement attracted new business (i.e., building permits, sales tax, and ad valorem tax).

Expenditures could be increased if these businesses require new employees, additional maintenance services, or increased utility costs. For Example, construction of a new street may require additional costs for police patrol services, snow and ice removal, or streetlight utility costs.

Capital projects can also result in a decrease in expenditures. New technology could potentially make financial, planning, and inspections more efficient, resulting in a reduction in personnel costs, such as salaries or overtime. Significant examples of the relationship between the operating and capital budgets can be seen on the explanation of capital project funds on the operating cost page.

Developing Criteria to Guide Capital Investment Decisions

At the 2011 Council Retreat, each council-staff working group discussed and proposed three to five criteria to be used in evaluating and ranking capital projects. The purpose of developing decision criteria is to help council members address the question of *whether* to invest, not how to invest. More technical criteria that staff might use during implementation to address “how” questions was addressed later in the retreat.

Each working group posted their proposed criteria and reviewed them with the other working group. Both groups offered suggestions regarding how to combine or consolidate similar criteria. The proposed list of criteria included:

- Broadest possible benefits
- Consequences of delay
- Create a place where young people will stay
- Feasibility of implementation
- Further our vision and goals and strategic plan
- Help keep Garner “Garner” and establish unique identity
- Impacting quality of life
- Improve/maintain existing level of service
- Leverage other resources - capacity to spur economic growth and investment
- Potential negative consequences of not investing
- Public support
- Return on investment; increase tax base and create jobs
- Revenue generator

Based on council member priorities, the following five criteria were selected to be used to identify priority capital investments:

- Return on Investment – increase tax base, create jobs, promote a balanced tax base, and/or generate revenue
- Leverage other resources, spur economic growth and investment
- Keep people in Garner, create a place where young people will live, work, learn and play, contribute positively to the overall quality of life
- Improve or maintain existing levels of service
- Weigh against the possible negative consequences of not investing or delaying investment

Review and Refine Criteria to Guide Capital Investment Decisions

In March of 2013, Garner residents approved a \$35,716,000 bond program, the largest in Town history. Following this approval, Council met to discuss the projects included in the bond and prioritized projects based on the above criteria. These projects now create the backbone of the capital improvement program for the next several years. These projects are outlined both in the CIP document, and for those that have already started some phase or planning, design, or land acquisition, a separate capital project fund has been established.

The current proposed structure of the bonded debt is as follows:

- Borrow \$6,875,000 in FY 2013-14 to help fund \$9,875,000 in projects, with the difference to be funded using General Fund dollars to be reimbursed at the next bond sale
- Borrow \$17,000,000 in FY 2015-16 to help fund \$17,900,000 in projects. Of the \$17,000,000, \$3,000,000 will be reimbursed to the General Fund. The rest of the project funds will come from funds designated for specific projects in the bond program and grants.
- Borrow \$4,766,000 in FY 2016-17 to fund the same dollar amount in projects.
- Borrow \$7,075,000 in FY 2018-19 to fund the same dollar amount in projects.

As a result of the amount of projects to be administered from the bond programs, Town Council approved the hiring of a Project Administrator, to be hired mid-year of Fiscal Year 2013-14. This will be an ongoing cost for the Town for several years.

Town of Garner Bond Improvements Schedule
Multi-Departmental (all Bond Projects will go into Capital Project Funds)

Project Description	Bond Fund	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Notes
Park Enhancements	Parks/Rec			\$ 500,000	\$ 250,000		\$ 250,000	Projects to be determined
Greenways	Parks/Rec	\$ 100,000		\$ 650,000				
GPAC	Parks/Rec			\$ 750,000			\$ 750,000	
Indoor Recreation Center	Parks/Rec			\$ 7,800,000				
US 70 Widening/Lighting Landscaping	Street/Sidewalk						\$ 4,100,000	
Montague Land & Sidewalks	Street/Sidewalk	\$ 2,300,000						
Purvis/New Rand Improvements	Street/Sidewalk				\$ 2,616,000			
Sidewalks-Jessup Drive	Street/Sidewalk	\$ 375,000						
Benson/Garner Intersection	Street/Sidewalk						\$ 500,000	
Sidewalks-General	Street/Sidewalk	\$ 1,000,000			\$ 1,000,000		\$ 700,000	As determined by Board
Sidewalks-Benson/Main	Street/Sidewalk	\$ 500,000						
Neighborhood Improvements	Street/Sidewalk	\$ 200,000		\$ 200,000	\$ 200,000		\$ 150,000	
Main Street Streetscape	Street/Sidewalk						\$ 325,000	
Underground Power	Street/Sidewalk	\$ 100,000					\$ 300,000	
Land Acquisition-Downtown	Redevelopment	\$ 500,000		\$ 500,000	\$ 400,000			
Stormwater Facilities	Redevelopment	\$ 300,000			\$ 300,000			
Police Station	Facilities	\$ 4,500,000						
Town Hall	Facilities			\$ 7,500,000				
Totals		\$ 9,875,000	\$ -	\$ 17,900,000	\$ 4,766,000	\$ -	\$ 7,075,000	

Town of Garner Bond Improvements Schedule
Multi-Departmental (all Bond Projects will go into Capital Project Funds)

Street & Sidewalk Bond Improvements

General Set 1	\$1,000,000
Jessup Drive	\$375,000
Benson/Main	\$500,000
Underground Power Set 1	\$100,000
Neighborhood Improvements Set 1	\$200,000
Montague Street	\$1,900,000
Montague Street Land	\$400,000
Neighborhood Improvements Set 2	\$200,000
Purvis/New Rand	\$1,900,000
Purvis/New Rand Land	\$716,000
General Set 2	\$1,000,000
Neighborhood Improvements Set 3	\$200,000
US 70 Widening	\$3,200,000
US 70 Lighting/Landscaping	\$900,000
Underground Power Set 2	\$300,000
General Set 3	\$500,000
Sidewalk Contingency	\$200,000
Benson/Garner Rd.	\$500,000
Neighborhood Improvements Set 4	\$150,000
Main Street Streetscape	\$325,000
	<hr/>
	\$14,566,000

Public Service Facilities

Police Station	\$4,500,000
Town Hall	\$7,500,000
	<hr/>
	\$12,000,000

Redevelopment Bonds

Land Acquisition Set 1	\$500,000
Stormwater Facilities Set 1	\$300,000
Land Acquisition Set 2	\$500,000
Stormwater Facilities Set 2	\$300,000
Land Acquisition Set 3	\$400,000
	<hr/>
	\$2,000,000

Park Enhancements

Greenways Design	\$100,000
Recreation Center	\$3,900,000
Park Enhancements Set 1	\$250,000
Park Enhancements Set 2	\$250,000
Greenways	\$650,000
GPAC (Garner Rd Lot & Sidewalks)	\$750,000
Park Enhancements Set 3	\$250,000
Park Enhancements Set 4	\$250,000
GPAC Land	\$750,000
	<hr/>
	\$7,150,000

(Total project estimated at \$7,800,000)

Project Title: Parks and Recreational Improvement Bonds

Project Description:

\$3.9 million for an indoor recreation center- A new Indoor Recreation Center would be built at the corner of Montague Street and Main Street that would include three gymnasiums, programming space, locker rooms and an indoor walking track. The facility would provide expanded space for sports and recreation, and track-out and after school programming currently housed in the Avery Street Recreation Center, Avery Street Annex and rented spaces at several area schools. The total cost for the facility is estimated at \$7.8 million. The Town has already secured half of the cost through a donation made by ConAgra, Parks and Recreation capital reserve funds, and anticipated grant money.

\$1.0 million for park enhancements- The current capital improvement plan calls for over \$9 million in improvements to the current park and greenway facilities. The \$1.0 million will be used on the highest priority needs identified in the Town of Garner Parks and Recreation, Open Space and Greenways Master Plan. This list will be revisited and reprioritized to determine which park improvements will be funded.

\$750,000 for greenway projects- There is high demand for greenways and other pedestrian-related infrastructure in Garner. These funds would be used to construct greenways that would link to parks, schools and key community features as identified in the Town of Garner Parks and Recreation, Open Space and Greenways Master Plan .

\$1.5 million for Garner Performing Arts Center (GPAC) improvements- This money would provide funding to build a paved parking lot beside the GPAC to provide much needed additional parking, install a lighted and covered sidewalk from the parking lot to the GPAC, and possible land acquisition to expand the GPAC campus.

Relationship With Other Plans: Parks, Recreation and Greenways Master Plan, Comprehensive Plan

Potential Sources of Funding for the Project:

Bond Proceeds, Capital Reserve Funds, and Grant Funding

Project Description:

PARKS & RECREATION IMPROVEMENT BONDS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Park Enhancements	\$ -	\$ -	\$ 500,000	\$ 250,000	\$ -	\$ 250,000	\$ 1,000,000
Greenways	100,000	-	650,000	-	-	-	750,000
GPAC	-	-	750,000	-	-	750,000	1,500,000
Indoor Recreation Center	-	-	7,800,000	-	-	-	7,800,000
Total	\$ 100,000	\$ -	\$ 9,700,000	\$ 250,000	\$ -	\$ 1,000,000	\$ 11,050,000
Revenues							
Grant Funding	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Con Agra Donation	2,500,000	-	-	-	-	-	2,500,000
Capital Reserve Fund	900,000	-	-	-	-	-	900,000
Bond Proceeds	4,000,000	-	9,700,000	250,000	-	1,000,000	14,950,000
Total	\$ 7,900,000	\$ -	\$ 9,700,000	\$ 250,000	\$ -	\$ 1,000,000	\$ 18,850,000
Operating Expenditures	Undetermined						

Project Title: Street and Sidewalk Improvement Bonds

Project Description:

\$4.475 million for U.S. 70 improvements - The money would widen U.S. 70 at various locations from Morris Drive to New Rand Road to increase accessibility to the surrounding businesses as well as ease traffic flow and install lighting and landscaping along those areas. In addition, improvements to Jessup Drive at U.S. 70 will be made to improve traffic flow and safety.

\$4.916 million to improve access to downtown Garner -This project would occur in conjunction with the development of the Indoor Recreation Center and would allow for easier access to this facility. In accordance with the Historic Downtown Garner Plan, land acquisition and road improvements to Montague, New Rand, and Purvis street will be made to allow for future public and private development.

\$3.2 million for sidewalks - Residents have expressed need for additional sidewalks throughout the community to improve safety and accessibility. The 2010 Garner Transportation Plan prioritizes the various sidewalk needs based on access to parks, schools, downtown Garner and connectivity to existing sidewalks. This list will be revisited and reprioritized to determine which sidewalks will be funded.

\$750,000 for neighborhood improvement projects - Since January 2010, the Town of Garner’s Neighborhood Improvement Program Initiative has tackled five areas for concentrated enforcement and support using Town resources. While the Town has been successful in completing high-priority projects that were identified in this process, there are outstanding issues that will need to be addressed including:

- Woodland North street lighting project
- New Rand Road street lighting project
- Bainbridge Subdivision street lighting project
- Van Story Hills/Malibu Valley street lighting project
- Woodland North sidewalk project

\$1.625 million for various other projects including improvements to the Benson Road and Garner Road intersection, Main Street streetscape improvements and underground power conversion.

Relationship With Other Plans: Transportation Plan, Comprehensive Plan

Potential Sources of Funding for the Project:

Bond Proceeds

Project Description:

STREET & SIDEWALK IMPROVEMENT BONDS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
US 70 Widening/Lighting Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100,000	\$ 4,100,000
Montague Land & Sidewalks	2,300,000	-	-	-	-	-	2,300,000
Purvis/New Rand Improvements	-	-	-	2,616,000	-	-	2,616,000
Sidewalks-Jessup Drive	375,000	-	-	-	-	-	375,000
Benson/Garner Intersection	-	-	-	-	-	500,000	500,000
Sidewalks-General	1,000,000	-	-	1,000,000	-	700,000	2,700,000
Sidewalks-Benson/Main	500,000	-	-	-	-	-	500,000
Neighborhood Improvements	200,000	-	200,000	200,000	-	150,000	750,000
Main Street Streetscape	-	-	-	-	-	325,000	325,000
Underground Power	100,000	-	-	-	-	300,000	400,000
Total	\$ 4,475,000	\$ -	\$ 200,000	\$ 3,816,000	\$ -	\$ 6,075,000	\$ 14,566,000
Revenues							
Bond Proceeds	\$ 4,475,000	\$ -	\$ 200,000	\$ 3,816,000	\$ -	\$ 6,075,000	\$ 14,566,000
Total	\$ 4,475,000	\$ -	\$ 200,000	\$ 3,816,000	\$ -	\$ 6,075,000	\$ 14,566,000
Operating Expenditures	Undetermined						

Project Title: Redevelopment Bonds

Project Description:

Redevelopment Bonds would be used to continue implementation of the Historic Downtown Garner Plan which was approved by the Garner Town Council in 2010.

The plan identifies over \$35 million in retail, restaurant, office and residential opportunities that could be developed if adequate transportation and utility infrastructure are available.

Funds would be used to acquire land for anchor projects such as a proposed Indoor Recreation Center and possible relocated regional library and to prepare for future transit-oriented development.

Funds would also be used for the development of storm water facilities and other utilities to support new public and private development.

Relationship With Other Plans: Historic Downtown Garner Plan, Comprehensive Plan

Potential Sources of Funding for the Project:

Bond Proceeds

Project Description:

REDEVELOPMENT BONDS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Land Acquisition-Downtown	\$ 500,000	\$ -	\$ 500,000	\$ 400,000	\$ -	\$ -	\$ 1,400,000
Stormwater Facilities	300,000	-	-	300,000	-	-	600,000
Total	\$ 800,000	\$ -	\$ 500,000	\$ 700,000	\$ -	\$ -	\$ 2,000,000
Revenues							
Bond Proceeds	\$ 800,000	\$ -	\$ 500,000	\$ 700,000	\$ -	\$ -	\$ 2,000,000
Total	\$ 800,000	\$ -	\$ 500,000	\$ 700,000	\$ -	\$ -	\$ 2,000,000
Operating Expenditures	None						

Project Title: Public Safety and Services Facilities Bonds

Project Description:

Garner Town Hall, located at 900 Seventh Avenue, is currently 40 years old (constructed in 1973). According to the most recent space study conducted, the aforementioned Town staff currently occupies 23,810 square feet of office space spread over five buildings. According to BJAC, the architectural firm contracted to conduct the study, the Town has maximized its use of available space and currently has needs for additional and more efficient meeting, office and storage space.

The current Town Hall would either be renovated or replaced (on its current site) and would be designed to have approximately 20,000 square feet of space to meet current needs and allow for future expansion. Between Town Hall, the Police Station, and the Library there is 160 parking spaces currently available. The next two renderings would increase parking to 270 spaces.

The Town is proposing to relocate the Police Department from three separate buildings to a single facility located at 912 Seventh Avenue, immediately adjacent to the current Town Hall campus. In July 2012, the Town purchased properties at 912 and 914 Seventh Avenue (formerly the Rex building and Fidelity Bank building) for a total price of \$891,292. At the time, the combined value of the properties was \$3.5 million.

The total estimated cost for the renovation of the current Town Hall structure would be approximately \$11.0 million; the estimated cost to tear down and replace the existing Town Hall structure with a new building would be approximately \$12.0 million. The cost of renovating the proposed Police Department building is included in both of these estimates.

Relationship With Other Plans: Town of Garner Comprehensive Plan

Potential Sources of Funding for the Project:

Bond Proceeds

Project Description:

PUBLIC SAFETY & SERVICE FACILITIES BONDS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Police Station	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Town Hall	-	-	7,500,000	-	-	-	7,500,000
Total	\$ 4,500,000	\$ -	\$ 7,500,000	\$ -	\$ -	\$ -	\$ 12,000,000
Revenues							
Bond Proceeds	\$ 4,500,000	\$ -	\$ 7,500,000	\$ -	\$ -	\$ -	\$ 12,000,000
Total	\$ 4,500,000	\$ -	\$ 7,500,000	\$ -	\$ -	\$ -	\$ 12,000,000
Operating Expenditures	Undetermined						

**Town of Garner Non-Bond Improvements Schedule
Multi-Departmental**

Project Description	Department	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Senior Center Folding Wall	PW-Facility Maint.	\$ -	\$ 14,830	\$ -	\$ -	\$ -	\$ -	\$ 14,830
Storm Drainage - Coachman	Engineering	-	75,000	-	-	-	-	75,000
Storm Drain - Meadowbrook	Engineering	-	-	58,500	-	-	-	58,500
Street Resurfacing	Engineering	400,000	-	495,000	-	519,750	-	1,414,750
Avery Street Annex	Parks & Rec	1,462,157	-	-	-	-	-	1,462,157
Totals		\$ 1,862,157	\$ 89,830	\$ 553,500	\$ -	\$ 519,750	\$ -	\$ 3,025,237

Project Title: Street Resurfacing

Project Description: Ongoing street resurfacing program based on Street Condition Survey

Project Justification: As a part of routine maintenance, streets need to be resurfaced every 10-20 years. This resurfacing restores the surface of the street pavement, improving driving conditions and eliminating large-scale deterioration.

Amounts listed below assume a full resumption of the program by Fiscal Year 2016, where 5% of all streets in Town (estimated at 99 miles) will be resurfaced, and then assumes a 5% increase every other fiscal year to provide for inflationary increases and additional lane miles of streets. Please note that this does not include funding for patching, which would be considered an ongoing operational cost for minor repairs of safety hazards.

Relationship With Other Plans: Town's Transportation Plan and Town's Comprehensive Plan make assumptions about streets being maintained in reasonable condition.

Potential Sources of Funding for the Project: General Fund

Project Description:	STREET RESURFACING PROGRAM						
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	400,000	-	495,000	-	519,750	-	1,414,750
Equipment/Furnishings	-	-	-	-	-	-	-
Total	\$ 400,000	\$ -	\$ 495,000	\$ -	\$ 519,750	\$ -	\$ 1,414,750
Revenues							
General Fund	\$ 400,000	\$ -	\$ 495,000	\$ -	\$ 519,750	\$ -	\$ 1,414,750
Total	\$ 400,000	\$ -	\$ 495,000	\$ -	\$ 519,750	\$ -	\$ 1,414,750
Operating Expenditures	<i>None anticipated.</i>						

Project Title: Avery Street Annex Improvements

Project Description:

- Code improvements to the Avery Street Annex
- Code improvements to the Cannery
- Modular bathroom set up
- Road improvements
- Paved parking lot

Project Justification: As part of the proposed agreement with the future Longleaf Charter School, various renovations need to be made to the facilities, as noted above, for the facilities to be used as a functioning school.

Relationship With Other Plans: Compatible to pending agreement with Longleaf Charter School for property lease.

Potential Sources of Funding for the Project: General Fund resources will front initial costs. Total costs of renovations to be repaid by Longleaf Charter School through lease agreement (currently projected at nine years). Funding captured below in the lease does not include the annual payments through rental fees (approx. \$104,000).

Project Description:

AVERY STREET ANNEX IMPROVEMENTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	1,462,157	-	-	-	-	-	1,462,157
Equipment/Furnishings	-	-	-	-	-	-	-
Total	\$ 1,462,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,462,157
Revenues							
Loan	\$ 1,462,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,462,157
Longleaf Charter School Lease	-	203,077	203,077	203,077	203,077	203,077	1,015,387
Total	\$ 1,462,157	\$ 203,077	\$ 203,077	\$ 203,077	\$ 203,077	\$ 203,077	\$ 2,477,544
Operating Expenditures	None anticipated.						

Project Title: Senior Center Folding Wall Replacement

Project Description:

Replace the folding wall that is used in the Senior Center to divide up program areas for more effective use.

Project Justification:

Since Summer 2012, maintenance staff has experienced issues with the wall. Upon investigation with the original manufacturer, the wall is "obsolete" and replacement parts are not available. Public Works has kept the wall as functional as possible with in-house repairs; however, the wall will need to be replaced in order to continue the space's functionality.

Relationship With Other Plans: None

Potential Sources of Funding for the Project:

General Fund (if needed) or grants (if available).

Project Description:

SENIOR CENTER FOLDING WALL REPLACEMENT

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	-	14,830	-	-	-	-	14,830
Total	\$ -	\$ 14,830	\$ -	\$ -	\$ -	\$ -	\$ 14,830
Revenues							
General Fund	\$ -	\$ 14,830	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 14,830	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	<i>None anticipated.</i>						

Project Title: Storm Drain Replacement – 305 Coachman Drive

Project Description:

Replace and upsize the storm drain that drains two curb inlets and install a yard drain at 305 Coachman Drive. The project consists of the replacement of approximately 700' of existing 15" pipe with properly sized 24", 30" and 36" pipes to prevent structural flooding at 305 Coachman Drive and nuisance flooding in the yards upstream of the street culvert at Coachman Drive. The drainage system would be upsized from the Blanton Street/Halstead Circle area through side and rear yards to Coachman Drive. Replacement of the pipe under Coachman Drive is also included to decrease area street flooding.

Project Justification:

The underground storm drainage system that drains the roadway on Coachman Drive is currently undersized. As such during heavy rains the drainage system cannot handle the amount of runoff and causing the street to flood. This project is eligible for construction as provided for in section 4.4 of the Storm Drain Policy. As a side benefit this project would also alleviate garage flooding of the residence at 305 Coachman Drive.

Relationship With Other Plans: Stormwater Program

Potential Sources of Funding for the Project:

Stormwater Reserve Funds and General Fund (if needed).

Project Description:

STORM DRAIN REPLACEMENT - 305 COACHMAN DRIVE

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	60,000	-	-	-	-	60,000
Equipment/Furnishings	-	-	-	-	-	-	-
Total	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Reserve- Stormwater	-	75,000	-	-	-	-	75,000
Total	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Operating Expenditures	<i>None anticipated.</i>						

Project Title: Storm Drain Replacement – Meadowbrook Road at Cason Street

Project Description:

Replace and upsize the storm drain that drains the intersection of Meadowbrook Road and Cason Street.

Project Justification:

The underground storm drainage system that drains the roadway on Meadowbrook Road at the intersection with Cason Street is currently undersized. As such during heavy rains the drainage system cannot handle the amount of runoff and the street floods. This project is eligible for consideration as provided for in section 4.4 of the Storm Drain Policy.

Relationship With Other Plans: Stormwater Program

Potential Sources of Funding for the Project:

Stormwater Reserve Funds and General Fund (if needed).

Project Description:

STORM DRAIN REPLACEMENT - MEADOWBROOK AT CASON

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Land/Right-of-Way	-	-	3,500	-	-	-	3,500
Construction	-	-	45,000	-	-	-	45,000
Equipment/Furnishings	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ 58,500	\$ -	\$ -	\$ -	\$ 58,500
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Reserve- Stormwater	-	-	58,500	-	-	-	58,500
Total	\$ -	\$ -	\$ 58,500	\$ -	\$ -	\$ -	\$ 58,500
Operating Expenditures	<i>None anticipated.</i>						

Project Title: Economic Development Department Vehicle Replacement

Project Description:

Replace vehicle used by the Economic Development Department to transport potential development partners and conduct operations in accordance with duties of neighborhood development and public information/outreach.

Project Justification: Current vehicle will be 15 years old by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining vehicle value. Having reliable transportation in good condition to meet with potential developers and the public provides a good impression of the Town's condition.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund or Installment Financing.

Project Description:

ECONOMIC DEVELOPMENT DEPARTMENT VEHICLE REPLACEMENT

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	-	-	28,010	-	-	-	28,010
Total	\$ -	\$ -	\$ 28,010	\$ -	\$ -	\$ -	28,010
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Installment Loan	-	-	28,010	-	-	-	28,010
Total	\$ -	\$ -	\$ 28,010	\$ -	\$ -	\$ -	28,010
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

Project Title: Planning Department Vehicle Replacement

Project Description:

Replace vehicles used by the Planning Department to continue to provide timely code enforcement, meet with developers, and continue general planning duties that require staff to be in the field.

Replacements are scheduled as follows:

- 1 Vehicle in FY 2014
- 1 Vehicle in FY 2018

Project Justification: Current vehicles will be 15 to 20 years old by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining vehicle value. Vehicles are driven to development sites and/or need to remain on while idle to provide for electronic devices to be used, increasing the number of hours placed on the engine over normal driving conditions.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund. Where applicable and feasible, staff will look to purchase a used vehicle in good condition to reduce costs.

Project Description:

PLANNING DEPARTMENT VEHICLE REPLACEMENTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	10,000	-	-	-	19,675	-	29,675
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ 19,675	\$ -	\$ 29,675
Revenues							
General Fund	\$ 10,000	\$ -	\$ -	\$ -	\$ 19,675	\$ -	29,675
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ 19,675	\$ -	29,675
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

Project Title: Inspections Department Vehicle Replacement

Project Description:

Replace vehicles used by the Inspections Department to allow staff to continue to perform timely inspections of developments within the Town of Garner.

Replacements are scheduled as follows:

- 1 Vehicle in FY 2014
- 1 Vehicle in FY 2015
- 1 Vehicle in FY 2016
- 2 Vehicles in FY 2018

Project Justification: Current vehicles will be 12 to 20 years old by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining vehicle value. Vehicles are driven to inspection and construction sites and /or need to remain on while idle to provide for electronic devices to be used, increasing the number of hours placed on the engine over normal driving conditions.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund. Where applicable and feasible, staff will look to purchase a used vehicle in good condition to reduce costs.

Project Description:

INSPECTIONS DEPARTMENT VEHICLE REPLACEMENTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	10,000	16,631	17,045	-	35,810	-	79,486
Total	\$ 10,000	\$ 16,631	\$ 17,045	\$ -	\$ 35,810	\$ -	\$ 79,486
Revenues							
General Fund	\$ 10,000	\$ 16,631	\$ 17,045	\$ -	\$ 35,810	\$ -	\$ 79,486
Total	\$ 10,000	\$ 16,631	\$ 17,045	\$ -	\$ 35,810	\$ -	\$ 79,486
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

Project Title: Engineering Department Vehicle Replacement

Project Description:

Replace vehicles used by the Engineering Department to allow staff to monitor and review stormwater sites per the Town's stormwater permit, inspect and administer projects conducted by the Town, and continue general engineering duties that require staff to be in the field.

Replacements are scheduled as follows:

- 1 Vehicle in FY 2014
- 2 Vehicles in FY 2015

Project Justification: Current vehicles will be 15 years old by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining vehicle value. Vehicles are driven to stormwater and construction sites or need to remain on while idle to provide for electronic devices to be used, increasing the number of hours placed on the engine over normal driving conditions.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund. Where applicable and feasible, staff will look to purchase a used vehicle in good condition to reduce costs.

Project Description:

ENGINEERING DEPARTMENT VEHICLE REPLACEMENTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	10,000	33,260	-	-	-	-	43,260
Total	\$ 10,000	\$ 33,260	\$ -	\$ -	\$ -	\$ -	43,260
Revenues							
General Fund	\$ 10,000	\$ 33,260	\$ -	\$ -	\$ -	\$ -	43,260
Total	\$ 10,000	\$ 33,260	\$ -	\$ -	\$ -	\$ -	43,260
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

Project Title: Information Technology Department Vehicle Replacement

Project Description:

Replace vehicle used by the Information Technology Department to provide technical assistance to other departments/locations as needed as well as install, repair or replace equipment used by other departments.

Project Justification: Current vehicle will be 15 years old by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining vehicle value. This department needs a vehicle that can transport equipment in a controlled space.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund or Installment Financing.

Project Description:

INFORMATION TECHNOLOGIES VEHICLE REPLACEMENT

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	-	-	28,010	-	-	-	28,010
Total	\$ -	\$ -	\$ 28,010	\$ -	\$ -	\$ -	28,010
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Installment Loan	-	-	28,010	-	-	-	28,010
Total	\$ -	\$ -	\$ 28,010	\$ -	\$ -	\$ -	28,010
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

Project Title: Information Technology Department-Town Wireless System

Project Description:

Purchase of a wireless system for the Town with the following equipment: two wireless controllers, 13 access points, and appropriate software licensing.

Project Justification: A wireless controller will allow IT staff to better manage and secure all wireless access points from one location. Currently nine locations have wireless at their particular facility, making IT operations less efficient in the management of these systems. In the future access points can be added to provide additional wireless capabilities for staff and the public at all locations. The need for public wireless access continues to increase as more citizens use various wireless devices.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund.

Project Description:

TOWN WIRELESS SYSTEM PROJECT

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	-	37,500	-	-	-	-	37,500
Total	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ -	37,500
Revenues							
General Fund	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ -	37,500
Installment Loan	-	-	-	-	-	-	-
Total	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ -	37,500
Operating Expenditures							
Operations/Maintenance	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000
Total	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000

Project Title: Police Department Vehicle Replacement

Project Description:

Replace vehicles used by the Police Department for patrol operations; drug, gang and general investigations; animal control; school resource officers; traffic control and safety, and various administrative duties.

Replacements are scheduled as follows:

-- 20 Vehicles in FY 2014 (including one vehicle funded via grant)

-- 9 Vehicles in FY 2016

-- 8 Vehicles each in FY 2017 through 2019

Each vehicle replacement (Dodge Chargers estimated at \$23,300 for FY 2014) includes tax and tag fees, replacement of the in-car camera system, lights, sirens and striping, and installation fees for all equipment (\$10,000). Future year's vehicle replacements (FY 2016 through FY 2019) may include different models than what is scheduled for FY 2014, based on needs of Police Department for replacement K-9 or Special Enforcement vehicles.

Project Justification: Current vehicles will be over 10 years old by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining vehicle value. Because a large portion of the hours used in these vehicles is for idling, the engines and other expensive components wear faster than normal vehicle use. These vehicles are more prone to body damage because of high-speed pursuits and possible rough terrain. Vehicles used to transport K9 units are more prone to faster wear and tear on the inside than a normal use vehicle.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund, Installment Financing, or Grants (if available).

Project Description:

POLICE DEPARTMENT VEHICLE REPLACEMENTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	745,425	-	373,425	337,660	342,145	358,790	2,157,445
Total	\$ 745,425	\$ -	\$ 373,425	\$ 337,660	\$ 342,145	\$ 358,790	\$ 2,157,445
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GHSP Grant	53,500	-	-	-	-	-	53,500
Installment Loan	691,925	-	373,425	337,660	342,145	358,790	2,103,945
Total	\$ 745,425	\$ -	\$ 373,425	\$ 337,660	\$ 342,145	\$ 358,790	\$ 2,157,445

Operating Expenditures

No additional operating expenditures are anticipated.

Project Title: Police In-Car Camera System

Project Description:

This package includes installing a wireless server based system for video download to support new cameras in police vehicles as they are being purchased.

Project Justification: It is projected that our current in-car camera systems will have approximately 10 years of use before needing replacement. We currently have cameras that are going on nine (9) years old. Preparation for their replacement is needed to ensure that this valuable tool remains available. The replacement system will utilize wireless download of DVD video to an in-house server based system. Upfront cost for the server is estimated at \$32,500 and camera systems will be included in the cost of new vehicles.

Relationship With Other Plans: Vehicle replacement program.

Potential Sources of Funding for the Project: General Fund

Project Description:

POLICE DEPARTMENT IN-CAR CAMERA SYSTEM

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	32,500	-	-	-	-	-	32,500
Total	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ -	32,500
Revenues							
General Fund	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ -	32,500
Installment Loan	-	-	-	-	-	-	-
Total	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ -	32,500

Operating Expenditures

No additional operating expenditures are anticipated.

Project Title: E-Crash/E-Citation Data Interface

Project Description: Contract with OSSI to import eCrash and eCitation data

Project Justification: Officers currently spend the time doing data entry for almost all crashes and citations. Then, records staff duplicate this effort to enter the data into PISTOL (RMS System). This purchase would allow this data to be imported directly without needing to type it in again. This would result in great savings of staff time.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund

Project Description:

POLICE E-CRASH/E-CITATION DATA INTERFACE

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	-	25,000	-	-	-	-	25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	25,000
Revenues							
General Fund	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	25,000
Installment Loan	-	-	-	-	-	-	-
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	25,000
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

Project Title: Pole Camera

Project Description: Pole camera system to remotely record locations; attaches to utility poles as needed.

Project Justification: This system allows for a remote camera to be setup and used to view criminal activity. There are times when we need covert remote video surveillance of locations and suspects. These cameras allow us to have that capability.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: Forfeiture Money

Project Description:

POLICE DEPARTMENT POLE CAMERA

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	-	10,000	-	-	-	-	10,000
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	10,000
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Forfeitures	-	10,000	-	-	-	-	10,000
Installment Loan	-	-	-	-	-	-	-
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	10,000

Operating Expenditures *No additional operating expenditures are anticipated.*

Project Title: Police Department Emergency Operations Center

Project Description: This package includes purchasing and installing necessary computer & phone equipment to establish an Emergency Operations Center in the Board Room or other Town facility.

Project Justification: Currently the Town has no capability to establish an emergency operations center, where multiple departments and agencies can gather to coordinate a major emergency incident (i.e. hurricane, tornado, hazardous material incident, etc.). This equipment would allow the Town to operate under the federally mandated National Incident Management System (NIMS) during critical incidents.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund

Project Description:

POLICE DEPARTMENT EMERGENCY OPERATIONS CENTER

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	-	-	-	75,000	-	-	75,000
Total	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	75,000
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	75,000
Installment Loan	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	75,000

Operating Expenditures

No additional operating expenditures are anticipated.

Project Title: Public Works Department Vehicle Replacement

Project Description:

Replace vehicles used by the various divisions of the Public Works Department (street maintenance, solid waste, facilities and grounds maintenance, and fleet management).

Replacements are scheduled as follows:

- 1 Vehicle in FY 2014
- 4 Vehicles each in FY 2015 and FY 2016
- 5 Vehicles in FY 2017
- 4 Vehicles each in FY 2018 and 2019

Vehicles to be replaced include dump trucks, crew cab and regular pickup trucks, trucks with utility-type bodies, and may include accessories or attachments required to perform duties related to the Public Works Department.

Project Justification: Current vehicles will be over 10 years old by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining vehicle value. These vehicles are more prone to body damage because of the requirements of the tasks performed. Some vehicles spend significant time idling due to running ancillary equipment. Vehicles are also used to haul other Public Works equipment, causing additional wear and tear over normal vehicle use.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund, Installment Financing, or Powell Bill Funds (if available).

Project Description:

PUBLIC WORKS DEPARTMENT VEHICLE REPLACEMENTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	25,595	149,920	387,275	124,819	209,468	264,541	1,161,618
Total	\$ 25,595	\$ 149,920	\$ 387,275	\$ 124,819	\$ 209,468	\$ 264,541	\$ 1,161,618
Revenues							
General Fund	\$ -	\$ 123,185	\$ 17,045	\$ 35,777	\$ 18,764	\$ -	\$ 194,771
Powell Bill	25,595	26,235	-	-	94,724	19,235	165,789
Installment Loan	-	-	370,230	89,042	95,980	245,306	800,558
Total	\$ 25,595	\$ 149,420	\$ 387,275	\$ 124,819	\$ 209,468	\$ 264,541	\$ 1,161,118

Operating Expenditures

No additional operating expenditures are anticipated.

Project Title: Public Works Grounds Maintenance Equipment

Project Description:

Replace mowers used by the Public Works Department to continue to maintain service levels and safety of the employees
 Replacements are scheduled as follows:

- 3 Mowers in FY 2014
- 3 Mowers and 1 Tractor in FY 2015
- 3 Mowers in FY 2016
- 2 Mowers in FY 2017
- 1 Mower in FY 2018

Project Justification: Current grounds maintenance equipment continues to age by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining equipment value. As this equipment ages, it accrues more downtime and will decrease the level of service if they are out of service for a long period of time.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund, Installment Financing, or Powell Bill.

Project Description:

PUBLIC WORKS DEPARTMENT MOWERS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	52,000	63,295	41,035	22,620	16,155	-	195,105
Total	\$ 52,000	\$ 63,295	\$ 41,035	\$ 22,620	\$ 16,155	\$ -	\$ 195,105
Revenues							
General Fund	\$ 41,500	\$ 41,765	\$ -	\$ -	\$ -	\$ -	\$ 83,265
Powell Bill	10,500	21,530	41,035	22,620	16,155	-	111,840
Installment Loan	-	-	-	-	-	-	-
Total	\$ 52,000	\$ 63,295	\$ 41,035	\$ 22,620	\$ 16,155	\$ -	\$ 195,105
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

Project Title: Public Works Backhoe

Project Description:

Replace a backhoe used by the Public Works Department to continue to maintain service levels and safety of the employees
 Replacements are scheduled as follows:
 -- 1 Backhoe in FY 2014

Project Justification: The backhoe is fifteen years old and is becoming unsafe and large, expensive equipment repairs begin to outpace the value of the equipment. Use of a backhoe is essential in daily operations of street maintenance and repairs, grounds maintenance at Town facilities and parks, and can be used for storm drainage maintenance and repair.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: Installment Financing.

Project Description:

PUBLIC WORKS BACKHOE

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	95,000	-	-	-	-	-	95,000
Total	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	95,000
Revenues							
General Fund	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	95,000
Installment Loan	-	-	-	-	-	-	-
Total	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	95,000
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

Project Title: Public Works Loader

Project Description:

Replace a Hyundai Loader by the Public Works Department to continue to maintain service levels and safety of the employees
 Replacements are scheduled as follows:
 -- 1 Loader in FY 2017

Project Justification: The loader is crucial to daily operations will need to be replaced. The loader is used daily to move and haul raw materials and complete various projects assigned to the Public Works Department. The age and maintenance will begin to outpace any value of the current loader.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: Installment Financing.

Project Description:

PUBLIC WORKS LOADER

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	-	-	-	130,000	-	-	130,000
Total	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ -	130,000
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Installment Loan	-	-	-	130,000	-	-	130,000
Total	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ -	130,000

Operating Expenditures

No additional operating expenditures are anticipated.

Project Title: Public Works Forklift

Project Description:

Replace a forklift used by the Public Works Department to continue to maintain service levels and safety of the employees
 Replacements are scheduled as follows:
 -- 1 Forklift in FY 2014

Project Justification: The forklift will be 31 years old at the time of replacement and does not function at most times. The Department will be purchasing a used forklift to continue operations. A forklift can assist greatly in the efficiency and safety of Public Works staff in performing various duties assigned.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: Installment Financing.

Project Description:

PUBLIC WORKS FORKLIFT

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	20,000	-	-	-	-	-	20,000
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Revenues							
General Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Installment Loan	-	-	-	-	-	-	-
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	20,000

Operating Expenditures *No additional operating expenditures are anticipated.*

Project Title: Public Works Radio Repeater

Project Description:

Phase II of the radio replacement program. This project would purchase a radio repeater, without which the handheld radios would not function.

Project Justification: Due to rebanding of frequencies, this project is necessary to continue communication with staff that is located throughout the Town.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: Powell Bill

Project Description:

PUBLIC WORKS RADIO REPEATER

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	10,000	-	-	-	-	-	10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	10,000
Revenues							
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Powell Bill	10,000	-	-	-	-	-	10,000
Installment Loan	-	-	-	-	-	-	-
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	10,000

Operating Expenditures

No additional operating expenditures are anticipated.

Project Title: Parks, Recreation & Cultural Resources Department Vehicle Replacement

Project Description:

Replace vehicles used by the various divisions of the Parks, Recreation & Cultural Resources (arts and cultural resources, special events, outdoor and adventure, and sports and fitness).

Replacements are scheduled as follows:

- 1 Vehicle in FY 2014
- 2 Vehicles in FY 2015
- 1 Vehicle in FY 2016 (projected replacement of activity bus)

Project Justification: Current vehicles will be over 20 years old by the time of scheduled replacement, and ongoing operational costs are projected to outweigh remaining vehicle value. The department needs vehicles that can transport equipment in a secure environment. Also, many of the vehicles also are used to transport seniors, children, and other activity participants; properly running vehicles are needed to ensure safety.

Relationship With Other Plans: N/A

Potential Sources of Funding for the Project: General Fund or Installment Financing.

Project Description:

PRCR DEPARTMENT VEHICLE REPLACEMENTS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Expenditures							
Planning/Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Land/Right-of-Way	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishings	20,370	38,705	80,450	-	-	-	139,525
Total	\$ 20,370	\$ 38,705	\$ 80,450	\$ -	\$ -	\$ -	139,525
Revenues							
General Fund	\$ -	\$ 38,705	\$ -	\$ -	\$ -	\$ -	38,705
Installment Loan	20,370	-	80,450	-	-	-	100,820
Total	\$ 20,370	\$ 38,705	\$ 80,450	\$ -	\$ -	\$ -	139,525
Operating Expenditures	<i>No additional operating expenditures are anticipated.</i>						

**TOWN OF GARNER
CAPITAL PROJECTS FUNDS SUMMARY**

CAPITAL PROJECTS	Authorized as of July 1, 2012	Changes In Authorization	Authorized as of July 1, 2013
NOTE: PROJECTS BELOW ARE BUDGETED BY PROJECT ORDINANCE			
PRCR Bond Projects	\$0	\$3,250,000	\$3,250,000
Town Hall Addition	\$1,286,000	\$930,000	\$2,216,000
Timber Drive	\$2,523,068	\$0	\$2,523,068
Vandora/Buffalo Roundabout	\$353,232	\$0	\$353,232
Public Works Facility Improvements	\$293,472	\$0	\$293,472
Hwy 70/White Oak Improvements	\$500,000	\$0	\$500,000
Downtown Redevelopment Bond Projects	\$0	\$2,000,000	\$2,000,000
TOTAL AUTHORIZATIONS	\$4,955,772	\$6,180,000	\$11,135,772

TOWN OF GARNER CAPITAL PROJECT FUNDS

The Town uses capital project funds to track major construction projects when the project spans more than one fiscal year. This practice prevents artificial inflation of the General Fund from one year to the next. Revenues for this fund consist primarily of proceeds from bond sales, grants and transfers from other funds.

Capital Project Funds as of July 1, 2013:

PRCR (Parks, Recreation and Cultural Resources) Bond Improvements

Status: Planning Stage

Impact on Operating Budget: This project consists of land acquisition for expansion of the Garner Performing Arts Center (GPAC), as well as improvements to the GPAC facility, construction of an additional section of greenway, and as yet to be determined park enhancements. These projects are to be completed with future bond proceeds. When complete, these projects will require additional staff time for maintenance (from Public Works) and may create additional programming opportunities (for PRCR staff). The repayment of these bonds will be budgeted in the Debt Service Department of the General Fund, and may require a tax increase.

Town Hall Addition

Status: Planning Stage, Land Acquisition and Design Stage

Impact on Operating Budget: This project consists of acquiring and renovating property adjacent to the current Town Hall as exclusive use as a Police Station, along with extensive renovations to the current Town Hall. These projects are to be completed with future bond proceeds and General Fund dollars. When complete, these projects may create additional utilities costs and additional staff time for maintenance (from Public Works). The repayment of these bonds will be budgeted in the Debt Service Department of the General Fund, and may require a tax increase.

Timber Drive

Status: Completion in Fall 2013

Impact on Operating Budget: This project consists of roadway and lighting improvements to Timber Drive. This project is to be completed using installment loan proceeds. Once complete, this project should have minimal impact on street maintenance costs, as the roadway will be in good condition. Utility costs will increase to cover lighting. The repayment of the installment loan will be budgeted in the Debt Service Department of the General Fund.

Vandora/Buffalo Roundabout

Status: Completion in Fall 2013

Impact on Operating Budget: This project consists of roadway and lighting improvements to Vandora Springs and Buffalo Roads via construction of a roundabout. This project is to be completed using installment loan proceeds. Once complete, this project should have minimal impact on street maintenance costs, as the roadway will be in good condition. Utility costs will increase to cover lighting. The repayment of the installment loan will be budgeted in the Debt Service Department of the General Fund.

Public Works Facility Improvements

Status: Completion in Fall 2013

Impact on Operating Budget: This project consists of construction of a vehicle and equipment wash station and improvements to the fleet fueling station. This project is to be completed using installment loan proceeds. Once complete, this project should have minimal impact on the budget, as the fuel system will run more efficiently and conservation measures will improve efficiency over the existing wash station. The repayment of the installment loan also will be budgeted in the Debt Service Department of the General Fund.

Highway 70/White Oak Improvements

Status: End Planning Stage, Begin Construction in Fall 2013

Impact on Operating Budget: This project consists of roadway improvements along US Highway 70 and White Oak Road. This project is to be completed via a grant from the NC Department of Transportation and General Fund dollars. Once complete, this project should have minimal impact on the operating budget, as US Highway 70 is maintained by NC Department of Transportation.

Downtown Redevelopment Bond Projects

Status: Planning Stage, Land Acquisition

Impact on Operating Budget: This project consists of land acquisition in furtherance of the Historic Downtown Garner Plan to improve the appearance of and attract business to the downtown area as well as the construction of stormwater facilities. These projects are to be completed future bond proceeds. Once complete, these projects will require maintenance of the stormwater facilities (from Public Works). The repayment of these bonds also will be budgeted in the Debt Service Department of the General Fund, and may require a tax increase.

OFFICIAL DOCUMENTS

Fiscal Policy Guidelines
Building Financial Capacity
Fiscal Year 2013-2014 Budget Ordinance
Town of Garner Pay Plan
Town of Garner Position Classification Plan
Town of Garner Fees and Charges

TOWN OF GARNER FISCAL POLICY GUIDELINES

Adopted: December 6, 2010

Amended: January 7, 2013

FISCAL POLICY GUIDELINES - OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of the Town of Garner, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes significantly to the Town's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the Town rather than single issue areas,
- Provides a sound basis for and promotes planning of Capital Improvement Program.
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the Town Council, citizens and the Town's professional management a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following fiscal policy statements are presented.

TOWN OF GARNER FISCAL POLICY GUIDELINES

CAPITAL IMPROVEMENT BUDGET POLICIES

1. The Town will prioritize all capital improvements in accordance with an adopted capital improvement program.
2. The Town will develop a 5-year plan for capital improvements and review and update the plan annually. Additional projects can be added to the CIP at any time, but funding for projects added in this manner are subject to normal operating budget constraints.
3. The Town will coordinate development of the capital improvement program with development of the operating budget.
4. The Town will maintain all its assets at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs.
5. The Town will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
6. The Town will attempt to determine the least costly and most flexible financing method for all new projects.

TOWN OF GARNER FISCAL POLICY GUIDELINES

DEBT POLICIES

General

1. The Town will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The Town will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current year (pay-as-you-go) appropriations.
3. When the Town finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be calculated annually and included in the review of financial trends.
4. Where feasible, the Town will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
5. The Town will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.

Tax Supported Debt

6. Direct net debt as a percentage of total assessed value of taxable property should not exceed 2.0%. Direct net debt is defined as Town-issued debt that is tax-supported.
7. The ratio of direct net debt service expenditures as a percent of total governmental fund expenditures should not exceed 15% with an aggregate ten-year principal payout ratio target of 50% or better.
8. The Town recognizes the importance of underlying and overlapping debt in analyzing financial condition. The Town will regularly analyze total indebtedness including underlying and overlapping debt.

TOWN OF GARNER FISCAL POLICY GUIDELINES

RESERVE POLICIES

1. Unreserved, Undesignated Fund Balances will mean funds that remain available for appropriation by the Town Council after all commitments for future expenditures, required reserves defined by State statutes, and previous Council designations have been calculated. The Town will define these remaining amounts as “available fund balances.”
2. The Town of Garner will strive to maintain available fund balance in the General Fund at a level sufficient to meet its objectives. The Town will target an available fund balance at the close of each fiscal year equal to at least 30% of the General Fund Operating Budget; at no time shall the available Fund Balance fall below 25% of the General Fund Operating Budget. Available fund balances in excess of the target 30% of General Fund Operating Budget may be appropriated from time to time for pay-as-you-go capital and other one-time uses.
3. The Town Council may, from time-to-time, appropriate fund balances that will reduce available fund balances below the 25% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the Town of Garner. In such circumstances, the Council will adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the Town, then the Council will establish a different but appropriate time period.

TOWN OF GARNER FISCAL POLICY GUIDELINES

REVENUE SAVINGS PROGRAM

1. As an intentional policy, the Town of Garner shall establish and reserve a portion of the annual revenue stream to assist in meeting annual debt service for future capital improvements. The policy will be referred to as the “**Revenue Savings Program.**”
2. The categories of revenues applicable to this policy include: [1] *Ad Valorem* taxes, [2] Other Taxes (*including ABC Net Revenues, Local Government Sales Tax, Half Cent Local Government Sales Tax, Solid Waste Disposal Fee, Privilege Licenses, and Heavy Equipment Rental Tax*) and [3] beer & wine, utility franchise and cablevision reimbursement revenues under the category of Intergovernmental Revenues.
3. The savings program will reflect the current economy as the percentage of savings each year will vary depending upon the annual increase in revenues for the given year.
4. A growth threshold of 1.0% must be realized before the savings plan goes into effect for any given year. The policy is progressive in that the percentage of revenues saved increases as revenues increase up to 4%, at which point the savings rates begins to decline.
5. All revenues generated under this program shall be held in and reported as a Town Council designated reserve account within the General Fund.
6. Revenues saved will be used to finance major capital improvements or infrastructure and may include land acquisition costs associated with those specific major capital improvements.
7. Revenues saved may be used to repair or reconstruct town owned facilities and/or infrastructure damaged or destroyed as a result of a natural disaster.
8. Savings shall not be utilized to offset annual operating costs and equipment purchases, which should come from the regular operating budget.
9. The Revenue Savings Program shall not supplant or otherwise negate other approved Fiscal Policy Guidelines. The Revenue Savings Program is intended to compliment and support such Fiscal Policy Guidelines.

REVENUE SAVINGS PROGRAM (continued)

10. Savings Rate Schedule: The savings plan shall be on a sliding scale. The more revenues increase in any given year, the higher the percentage of savings. As revenue growth surpasses 4%, the savings rate declines as provided in the following table.

<u>Increases in Revenues</u>	<u>% Dedicated to Savings</u>
Up to 1.0%	Zero
>1.0% to 2.5%	30% (of the amount > 1.0%)
>2.5% to 4.0%	35% (0.30 x 1.5% + 35% of the amount > 2.5%)
>4.0%	20% (0.30 x 1.5% + 0.35 x 1.5% + 20% of the amount > 4.0%)

11. The Savings Rate Schedule shall be reviewed within six months following election of the Mayor, thereby implying a review every four years.

12. The Savings Program Implementation Plan, dated January 7, 2013, is incorporated in this policy by reference. The program will go into effect January 1, 2014.

TOWN OF GARNER FISCAL POLICY GUIDELINES

BUDGET DEVELOPMENT POLICIES

1. The Town will develop its annual budgets in such a manner so as to incorporate historic trend analysis for revenues and expenditures with an adjustment for current financial trends and developments as appropriate.
2. One-time or other special revenues will not be used to finance continuing Town operations but instead will be used for funding special projects.
3. The Town will pursue an aggressive policy seeking the collection of delinquent utility, license, permit and other fees due to the Town.
4. The Town Council will receive a financial report no less than quarterly showing year-to-date revenues and expenditures.
5. Budget amendments will be brought to Town Council for consideration as needed.

TOWN OF GARNER FISCAL POLICY GUIDELINES

CASH MANAGEMENT AND INVESTMENT POLICIES

1. It is the intent of the Town that public funds will be invested to the extent possible to reduce the need for property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of Town funds will be in accordance with N.C.G.S. 159.
2. The Town will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
3. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
4. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
5. Custody: All investments will be purchased “payment-versus-delivery” and if certificated will be held by the Finance Officer in the name of the Town. All non-certificated investment will be held in book-entry form in the name of the Town with the Town’s third party Custodian (Safekeeping Agent).
6. Authorized Investments: The Town may deposit Town Funds into: Any Council approved Official Depository, if such funds are secured in accordance with N.C.G.S.159 (31). The Town may invest Town Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than “AAA”, and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.
7. Diversification: No more than 5% of the Town’s investment funds may be invested in a specific company’s commercial paper and no more than 20% of the Town’s investment funds may be invested in commercial paper. No more than 25% of the Town’s investments may be invested in any one US Agency’s Securities.
8. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director.
9. Reporting: The Town Council will receive an investment report at the end of each month showing current investment holdings.

TOWN OF GARNER BUILDING FINANCIAL CAPACITY

Ideas for Budgeting, Capital Improvement Financing, & Improved Stewardship of Town Resources

April 15, 2010

(Adopted Unanimously at April 20, 2010 Town Council Meeting)

Updated with achievements as of May 23, 2011

Updated with achievements as of January 12, 2012

Updated with achievements as of April 15, 2013

1. Short Term Budget and Management Initiatives
 - a. Identify and engage outside resources: ****
 - i. Become proactive and aggressive in pursuing grants to offset capital costs.
 - Police expect several sources of grant funding for new initiatives.
 - Partnered with GRA on several grant opportunities for potential Town center and road improvement projects.
 - Applied for federal Tiger 3 grant for White Oak/Highway 70 improvements (Town was not awarded funds in our second attempt).
 - Applied for CAMPO funds for White Oak/Highway 70 improvements (tentative positive recommendation from CAMPO staff for \$2.6M).
 - Received \$250,000 for White Oak/Highway 70 improvements in Small Project Funds from NCDOT via Board Member Chuck Watt's discretionary allocation.
 - Received a Senior Center grant for \$23,958 being spent on equipment. Received DENR Recreational grant for \$75,000 for recreational trails. Received a COPS 2011 grant for \$65,666. Received Lighting and Retrofit grant (ARRA funds) for \$21,514. Received a DDACTS grant to offset Crime Analyst position. DOT Surface Transportation program for \$80,948 for sidewalks. GHSP traffic safety officer for \$57,182 to offset the cost of an officer.
 - ii. Hire temporary personnel of consultant (or both) to help accomplish the fiscal initiatives listed herein, particularly the grant items.
 - Town enlisted the services of an intern to assist with initial steps of the Public Works accreditation process.
 - Town hired a management analyst/internal auditor.

- b. Complete and efficiency/optimization study that includes multiple elements: ***
- i. Review all positions and eliminate non-essential personnel/positions.
 - Town Courier position is a luxury, especially in difficult economic times, in which services can be provided more efficiently by other means. Fleet Service Technician position eliminated. These roles were eliminated via RIF policy effective May 2011.
 - Eliminated Receptionist and two Building Inspectors in FY 10-11.
 - Two positions – Urban Design Specialist (Planning) and Equipment Operator (Public Works) have been frozen indefinitely.
 - Town Manager has proposed the elimination of the IT Director position and replacement with a Management Analyst/Internal Auditor for net cost savings of \$24,500.
 - The Fiscal Year 13-14 budget process included a discussion with all Department Heads to identify needed staffing resources over the next three years. Having a consolidated, Town-wide, long range plan will enable management to identify efficiencies and shared services between and within departments.
 - ii. Reorganize within or across departmental lines as practical to consolidate tasks and eliminate positions.
 - The three largest Town departments (Parks and Recreation, Police, and Public Works) have reorganized over the last few months to increase efficiency – savings = \$158,000 for FY 11-12.
 - The Town continues to evaluate all vacancies on a case by case basis.
 - A part-time Administrative Assistant in the Town Clerk's budget was eliminated in FY 11-12 Budget.
 - iii. Consider providing incentives for early retirements.
 - The Town temporarily removed the age requirement for the Town's Retiree Health Insurance Policy. This offer allowed the Town's Finance Director to voluntarily retire without reduced benefits, saving the Town money.
- c. Use bond capacity wisely and judiciously. ***
- Hired Davenport and Company as financial advisor.
 - Town staff is in the process of seeking bond approval to fund major capital projects.
 - Successfully passed four bond referendum questions on March 12, 2013 totally \$35.7M. Staff is in the process of beginning high priority projects.

- d. Create the Expense/Revenue business model to help guide future decisions based on budgetary impact. An MPA/MBA graduate intern would be great at this and that tool would help us years down the road. ***
- Parks and Recreation Department in the fourth year of program based budgeting with cost recovery as the basis for providing programs and activities.
 - Hiring of Management Analyst/Internal Auditor will enable meaningful progress on this task in FY 11-12.
 - The FY 13-14 budget will include contracting with Priority Based Budgeting to create a financial model that will align ongoing revenues with ongoing expenditures.
- e. Evaluate the use of reserve funds to pay a part of the debt service in the first five years of the project life until the intended development produces the tax based to support the original investment (LGC may not allow this strategy). **
- Davenport and Company have assisted with the debt capacity model which includes use of reserves to fund debt service in initial years.
- f. Looks for ways to further trim operational expenses Town-wide (consider a rewards system to encourage suggestions). **
- Human Resources initiated and coordinated an employee suggestion program that has generated some good ideas and small changes.
- g. Increase certain fees to generate additional income. *
- Parks, Recreation, and Cultural Resources recommended fee increases for the FY 12-13 Budget and are based on costs related to the operation of programs, mainly part-time staff salaries, equipment, and supplies. Most of the program fees increases are in the \$2-\$7 range for residents and \$5-\$20 range for non-residents. Other fee increases are based on the average market price for shelters and facilities. Overall, the Town should see revenue increase \$97,000.
- h. Maintain the code enforcement initiative in School Acres to improve/stabilize property values. Implement similar program in other areas as necessary. *
- Neighborhood Initiatives in various parts of Town continue to bring favorable results that aid in the revitalization and stabilization of older neighborhoods (School Acres, Central Garner, Woodland North, etc.).
 - The bond referendum dedicates \$750,000 to the Neighborhood Initiative to complete identified needs (sidewalks and lighting).
- i. Consider Tax Increment Financing (TIF) for a defined, contiguous development boundary/corridor. Perhaps a zone for Highway 70 and WOSC and a separate one for the Main Street area. *

- j. Complete an analysis to determine if it is more economical to purchase computers and software than to lease. The telephone system may also qualify but is less likely. ‘
 - The FY 12-13 budget moves away for such leases except for police laptops. The IT department is beginning a virtualization project, which will decrease the replacement schedule and save the Town money.
 - k. Shop our benefits and insurance packages. ‘
 - Efforts of a new insurance broker (IBA) has resulted in no increase in Town health insurance premiums with an increase in benefits to the employee – savings of \$248,000 compared to last year’s increase.
 - Town initiated a self-funded dental plan as a means to reduce costs and promote dental health as a determinant of overall health.
 - l. Front end initial costs from cash reserves and repay through bond proceeds. ‘
 - Funding of White Deer Park with reimbursement by October 2010 bond issue.
 - The bond referendum passed in March 2013 proposes to use all excess fund balance to help offset any potential tax increase.
 - m. Explore feasibility of bulk fuel purchase via Wake County, City of Raleigh, or State of North Carolina. ‘
 - The Town has been purchasing by tanker load/bulk for years and the cost is calculated on the spot with the default vendor being the state contract.
 - n. Study feasibility, work load implications, revenue potential, and costs/benefits of switching to a gross receipts based privilege license. Δ
 - The former Finance Director has completed an initial analysis of gross receipts tax on businesses.
 - o. Evaluate temporary freeze on all vacant Town positions. Δ
 - All vacant positions are evaluated by the Town Manager and Human Resources prior to re-filling. Positions that have reduced workload or that can be provided through other means remain frozen.
2. Longer Term and External Initiatives
- a. Make it a stated goal to move the residential/commercial tax base ratio from 60/40 to 50/50 or better. Follow through with appropriate code and policy refinements to encourage development and redevelopment, thereby increasing ad valorem as well as sales tax revenue. *
 - Town will be in a better position to influence this mix with the purchase of additional water/sewer capacity.
 - Completed break even analysis using Warren and Associates to obtain hard data for decision making.

- b. Maximize benefits of Main Street designation to actively seek grants to improve Downtown Garner. *
- Partnered with GRA on several grant opportunities.
 - GRA achieved National Main Street certification.
 - GRA achieved National Main Street certification for the second time.
 - With the passage of the bond, GRA will be looking for opportunities to receive matching funds for the projects that have action plans (Montague Street improvements, indoor recreation center, etc.).
- c. Actively seek donations, gifts, or discounted sale of property to offset our land costs for the Town's various capital initiative needs. *
- The Town has been successful at acquiring properties at reasonable prices in order to further Town goals of revitalizing areas near existing Town facilities or expanding future services.
 - The Town was able to purchase property for the Town Hall expansion right before it foreclosed. The property was valued at \$3.5M and the Town purchased it for just under \$900,000.
 - The Town has been purchasing property as it becomes available in furtherance of the Historic Downtown Garner Plan and the indoor recreation site.
- d. Create an Overlay District (may be the TIF District) and rezone to promote and allow a higher level of development.
- e. Create an Incentive Development Plan for the Overlay District.
- f. As the law will allow, act as a developer to purchase and re-sell property at a later date and at the increased market value. Evaluate creation of special authorities to accomplish this tactic.
- Garner Economic Development Corporation (GEDC) formed to market and to provide the best use scenario for the redevelopment of ConAgra and to put the property back on the tax roll at the highest value possible.
 - GEDC engaged consultant to develop strategy for ConAgra property.
- g. Effectively utilize GRA as an extra person (or key hire) to help achieve some of the tasks cited above.
- GRA Director took the lead and worked hand in hand with Town staff to apply for several grant opportunities for Downtown Garner and adjacent areas.
 - The GRA Director was a key leader in helping with the development of the Bond Educational Campaign and devoted much of his time doing public presentations.
- h. Encourage (push) White Oak Shopping Center to advance its development agenda in sync with Garner's major capital initiative and to produce a development plan from which Garner can project a cash flow model.

- Town Attorney and two Council Members met periodically with landowner and other affected persons to review and consider options. Many ideas were discussed.
 - Formal agreement reached on White Oak/70 improvements to speed up development in corridor.
- i. Leverage possible Town road investments in Highway 70/White Oak area to stretch capital dollars further (eg. 50/50 or 75/25 match).
 - j. Evaluate and study “sports” as an economic development generator. Complete a study that examines feasibility and determines reasonableness and achievability.
 - Pony brought regional youth softball tournament to Garner with thousands of visitors to town.
 - Tournament renewed for 2012 and beyond.
 - Exploring regional/national youth football tournament (Pop Warner).
3. External Partnering Initiatives
- a. Find opportunities to access Wake County parks matching funds.
 - b. Develop Public/Private Partnerships: Industry; Developers; Medical; GRA; NCDOT; Wake County. (ConAgra Foods gift was a great beginning).
 - c. Identify, quantify and recognize the “investor’s investment” as a means to entice the revenues by advertising the source.
 - d. Gain Wake County’s commitment/pledge for partnership funds for selected portions of Town’s capital needs.
 - Serious and productive discussions underway with Wake County officials regarding partnership for a new South East Regional Library in Downtown Garner.
 - Discussions continue about the relocation of the South East Regional Library. Since the passage of the bond, the Town can now market the downtown site as an attractive anchor.
 - e. Leverage ConAgra’s \$3 million pledge to community center. Consider and evaluate merits of a capital campaign of other corporate entities in Garner to follow ConAgra’s lead and donate funds towards community center.
 - Part of the indoor recreation center funding will be leveraged by the donation from ConAgra (\$2.5M).

ORDINANCE NO (2013) 3697

AN ORDINANCE TO APPROPRIATED FUNDS AND TO RAISE REVENUES FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014

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, 2013 and ending June 30, 2014.

Section I. GENERAL FUND

A. ANTICIPATED REVENUES

AD VALOREM TAXES

Ad Valorem Taxes-Current Year	\$ 14,724,650
Ad Valorem Taxes-Prior Year	159,300
Ad Valorem Tax Rental Vehicles	17,450
Payment in Lieu of Taxes	1,000
Tax Penalty and Interest	52,630

OTHER TAXES

ABC Net Revenue	86,340
Local Government Sales Tax 1%	2,145,810
Local Government Sale Tax 1/2%	2,514,500
Solid Waste Disposal Tax	16,000
Privilege License	67,720
Heavy Equipment Rental Tax	78,340

INTERGOVERNMENTAL REVENUES

Beer and Wine Tax	118,080
Utility Franchise Tax	1,329,050
Cablevision Franchise Reimbursement	232,520
Cablevision PEG Reimbursement	63,180
Powell Bill Distribution	686,740
US Dept of Justice - Vest	1,375
Wake County Certified Site Funds	25,000
DOJ FBI Safe Streets Task Force	15,400
GHSP DDACTS Grant	36,660
GHSP DWI Officer Grant	99,024
Build America Bond Interest Reimbursement	78,680
School Resource Officer	68,295

City of Raleigh - Debt Service	107,000
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PERMITS AND FEES

Water Cap Replacement Fee - Non Debt	198,926
Sewer Capacity Replacement Fee	129,863
Sewer Cap Replacement Fee - Non Debt	200,878
Car Tags	407,770
Dog Tags	2,300
Subdivision Fees	1,880
Board of Adjustment Fees	500
Site Plan / Permit Fees	3,880
Rezoning Fees	1,100
Sign Permit Fees	7,300
Special Event Permit	1,000
Building Permit Fees	287,000
Re-inspection Fees	23,550
Inspection Fees - After Hours	2,310
Rental Prop Owner Register Fee	5,800
DDACTS Partnership	14,060
Police Outside Employment	175,000
False Alarm Charges	13,960

SALES AND SERVICES

Recreation Fees	246,970
Auditorium Concessions	2,500
Parks & Rec Facility Rental	186,310
Special Refuse Collection Fees	1,000
Refuse Cart Fees	6,880
NCDOT Mowing Agreement	19,300
Wake County - Collection Fees	3,100
GVFR - Gasoline Sales	3,700
City of Raleigh - Collection Fees	5,040
City of Raleigh - Gasoline Sales	9,960
City of Raleigh - Street Repairs	34,000

INVESTMENT REVENUES

Interest Earned	22,700
Interest Earned - Powell Bill	870

PUBLIC SAFETY		9,405,775
Police	7,154,491	
Fire	2,251,284	
PUBLIC WORKS		5,888,275
PARKS AND RECREATION		1,669,066
DEBT SERVICE		1,456,564
SPECIAL APPROPRIATIONS		<u>1,864,170</u>
TOTAL		\$ 25,761,845

Section II. LEVY OF TAXES

There is hereby levied, for Fiscal 2013-2014 Ad Valorem Tax Rate of \$0.49 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2012, 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 \$3,065,000 and an estimated rate of collection of 97.25 percent. Under authority of NC General Statute 20-97, an annual license tax of \$15.00 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. PAY AND CLASSIFICATION PLAN

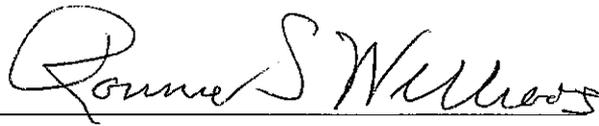
The sums appropriated and set forth in the detailed schedule of personnel services shall be paid in accordance with the Pay Plan and Position Classification Plan adopted by Town Council. All positions, position titles, incorporated herein for personnel are authorized and approved. The Town Manager is 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 V. UTILIZATION OF BUDGET ORDINANCE

This ordinance shall be the basis of the financial plan for the Town of Garner during the Fiscal Year 2013-2014. 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 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 2013.



MAYOR

ATTEST: 
TOWN CLERK

Town of Garner
PAY PLAN
Effective: 7/1/13

SALARY GRADE	Minimum Rate	Maximum Rate	Full Range Minimum - Maximum	Developmental Segment Hourly/Annually	Market Segment Hourly/Annually	Proficiency Segment Hourly/Annually
3	7.82	12.12	16,266 - 25,210	7.82 - 8.80 16,266 - 18,304	8.81 - 11.01 18,325 - 22,901	11.02 - 12.12 22,922 - 25,210
4	8.22	12.73	17,098 - 26,478	8.22 - 9.24 17,098 - 19,219	9.25 - 11.57 19,240 - 24,066	11.58 - 12.73 24,086 - 26,478
5	8.62	13.39	17,930 - 27,851	8.62 - 9.69 17,930 - 20,155	9.70 - 12.13 20,176 - 25,230	12.14 - 13.39 25,251 - 27,851
6	9.04	14.04	18,803 - 29,203	9.04 - 10.17 18,803 - 21,154	10.18 - 12.74 21,174 - 26,499	12.75 - 14.04 26,520 - 29,203
7	9.52	14.76	19,802 - 30,701	9.52 - 10.70 19,802 - 22,256	10.71 - 13.38 22,277 - 27,830	13.39 - 14.76 27,851 - 30,701
8	9.98	15.49	20,758 - 32,219	9.98 - 11.24 20,758 - 23,379	11.25 - 14.05 23,400 - 29,224	14.06 - 15.49 29,245 - 32,219
9	10.49	16.25	21,819 - 33,800	10.49 - 11.78 21,819 - 24,502	11.79 - 14.74 24,523 - 30,659	14.75 - 16.25 30,680 - 33,800
10	11.01	17.06	22,901 - 35,485	11.01 - 12.39 22,901 - 25,771	12.40 - 15.47 25,792 - 32,178	15.48 - 17.06 32,198 - 35,485
11	11.58	17.93	24,086 - 37,294	11.58 - 13.02 24,086 - 27,082	13.03 - 16.25 27,102 - 33,800	16.26 - 17.93 33,821 - 37,294
12	12.12	18.83	25,210 - 39,166	12.12 - 13.64 25,210 - 28,371	13.65 - 17.06 28,392 - 35,485	17.07 - 18.83 35,506 - 39,166
13	12.73	19.77	26,478 - 41,122	12.73 - 14.31 26,478 - 29,765	14.32 - 17.91 29,786 - 37,253	17.92 - 19.77 37,274 - 41,122
14	13.39	20.76	27,851 - 43,181	13.39 - 15.06	15.07 - 18.81	18.82 - 20.76

Town of Garner
PAY PLAN
Effective: 7/1/13

SALARY GRADE	Minimum Rate	Maximum Rate	Full Range Minimum - Maximum	Developmental Segment Hourly/Annually 27,851 - 31,325	Market Segment Hourly/Annually 31,346 - 39,125	Proficiency Segment Hourly/Annually 39,146 - 43,181
15	14.04	21.81	29,203 - 45,365	14.04 - 15.78 29,203 - 32,822	15.79 - 19.75 32,843 - 41,080	19.76 - 21.81 41,101 - 45,365
16	14.76	22.89	30,701 - 47,611	14.76 - 16.59 30,701 - 34,507	16.60 - 20.73 34,528 - 43,118	20.74 - 22.89 43,139 - 47,611
17	15.49	24.03	32,219 - 49,982	15.49 - 17.42 32,219 - 36,234	17.43 - 21.77 36,254 - 45,282	21.78 - 24.03 45,302 - 49,982
18	16.25	25.22	33,800 - 52,458	16.25 - 18.28 33,800 - 38,022	18.29 - 22.87 38,043 - 47,570	22.88 - 25.22 47,590 - 52,458
19	17.08	26.51	35,526 - 55,141	17.08 - 19.21 35,526 - 39,957	19.22 - 24 39,978 - 49,920	24.01 - 26.51 49,941 - 55,141
19** (Police)	17.08	26.51	37,968 - 58,931 **based on 2,223 hrs/yr	17.08 - 19.21 37,969 - 42,704	19.22 - 24 42,726 - 53,352	24.01 - 26.51 53,374 - 58,932
20	17.93	27.82	37,294 - 57,866	17.93 - 20.17 37,294 - 41,954	20.18 - 25.19 41,974 - 52,395	25.2 - 27.82 52,416 - 57,866
20** (Police)	17.93	27.82	39,858 - 61,843 **based on 2,223 hrs/yr	17.93 - 20.17 39,858 - 44,838	20.18 - 25.19 44,860 - 55,997	25.2 - 27.82 56,020 - 61,844
21	18.83	29.21	39,166 - 60,757	18.83 - 21.18 39,166 - 44,054	21.19 - 26.46 44,075 - 55,037	26.47 - 29.21 55,058 - 60,757
21** (Police)	18.83	29.21	41,859 - 64,933 **based on 2,223 hrs/yr	18.83 - 21.18 41,859 - 47,083	21.19 - 26.46 47,105 - 58,821	26.47 - 29.21 58,843 - 64,934
22	19.77	30.67	41,122 - 63,794	19.77 - 22.24 41,122 - 46,259	22.25 - 27.78 46,280 - 57,782	27.79 - 30.67 57,803 - 63,794

Town of Garner
PAY PLAN
Effective: 7/1/13

SALARY GRADE	Minimum Rate	Maximum Rate	Full Range Minimum - Maximum	Developmental Segment Hourly/Annually	Market Segment Hourly/Annually	Proficiency Segment Hourly/Annually
23	20.76	32.20	43,181 - 66,976	20.76 - 23.35 43,181 - 48,568	23.36 - 29.16 48,589 - 60,653	29.17 - 32.2 60,674 - 66,976
24	21.81	33.83	45,365 - 70,366	21.81 - 24.51 45,365 - 50,981	24.52 - 30.63 51,002 - 63,710	30.64 - 33.83 63,731 - 70,366
24** (Police)	21.81	33.83	48,483 - 75,204 **based on 2,223 hrs/yr	21.81 - 24.51 48,483 - 54,485	24.52 - 30.63 54,507 - 68,090	30.64 - 33.83 68,112 - 75,204
25	22.89	35.51	47,611 - 73,861	22.89 - 25.74 47,611 - 53,539	25.75 - 32.16 53,560 - 66,893	32.17 - 35.51 66,914 - 73,861
26	24.03	37.27	49,982 - 77,522	24.03 - 27.03 49,982 - 56,222	27.04 - 33.75 56,243 - 70,200	33.76 - 37.27 70,221 - 77,522
27	25.22	39.14	52,458 - 81,411	25.22 - 28.38 52,458 - 59,030	28.39 - 35.45 59,051 - 73,736	35.46 - 39.14 73,757 - 81,411
28	26.51	41.10	55,141 - 85,488	26.51 - 29.82 55,141 - 62,026	29.83 - 37.22 62,046 - 77,418	37.23 - 41.1 77,438 - 85,488
29	27.82	43.17	57,866 - 89,794	27.82 - 31.30 57,866 - 65,104	31.31 - 39.09 65,125 - 81,307	39.1 - 43.17 81,328 - 89,794
30	29.21	45.31	60,757 - 94,245	29.21 - 32.86 60,757 - 68,349	32.87 - 41.04 68,370 - 85,363	41.05 - 45.31 85,384 - 94,245
31	30.67	47.60	63,794 - 99,008	30.67 - 34.52 63,794 - 71,802	34.53 - 43.1 71,822 - 89,648	43.11 - 47.6 89,669 - 99,008
32	32.20	49.96	66,976 - 103,917	32.2 - 36.21 66,976 - 75,317	36.22 - 45.25 75,338 - 94,120	45.26 - 49.96 94,141 - 103,917
33	33.83	52.46	70,366 - 109,117	33.83 - 38.05 70,366 - 79,144	38.06 - 47.5 79,165 - 98,800	47.51 - 52.46 98,821 - 109,117

Town of Garner
PAY PLAN
Effective: 7/1/13

SALARY GRADE	Minimum Rate	Maximum Rate	Full Range Minimum - Maximum	Developmental Segment Hourly/Annually	Market Segment Hourly/Annually	Proficiency Segment Hourly/Annually
34	35.49	55.37	73,819 - 115,170	35.49 - 39.94 73,819 - 83,075	39.95 - 49.88 83,096 - 103,750	49.89 - 55.37 103,771 - 115,170
35	37.27	58.13	77,522 - 120,910	37.27 - 41.93 77,522 - 87,214	41.94 - 52.38 87,235 - 108,950	52.39 - 58.13 108,971 - 120,910
36	39.12	61.04	81,370 - 126,963	39.12 - 44.01 81,370 - 91,541	44.02 - 55.02 91,562 - 114,442	55.03 - 61.04 114,462 - 126,963
37	41.08	64.10	85,446 - 133,328	41.08 - 46.21 85,446 - 96,117	46.22 - 57.76 96,138 - 120,141	57.77 - 64.1 120,162 - 133,328

Position Classification Plan

Effective 07/01/13

TOG - HR

<u>SALARY GRADE</u>	<u>MIN HIRE RATE</u>	<u>MAX RATE</u>	<u>MINIMUM - MAXIMUM</u>	<u>CLASSIFICATION TITLE</u>	<u>FLSA STATUS</u>
3	7.82	12.12	16,266 - 25,210	Scorekeeper	N
4	8.22	12.73	17,098 - 26,478	Recreation Leader I	N
5	8.62	13.39	17,930 - 27,851		
6	9.04	14.04	18,803 - 29,203	Desk Attendant Facility Attendant Recreation Leader II	N N N
7	9.52	14.76	19,802 - 30,701		
8	9.98	15.49	20,758 - 32,219	Boathouse Operator	N
9	10.49	16.25	21,819 - 33,800	Park Ranger Public Grounds Maintenance Worker	N N
10	11.01	17.06	22,901 - 35,485		
11	11.58	17.93	24,086 - 37,294	Bus Driver Parks Maintenance Worker School Crossing Guard Street Maintenance Worker	N N N N
12	12.12	18.83	25,210 - 39,166		
13	12.73	19.77	26,478 - 41,122	Receptionist	N
14	13.39	20.76	27,851 - 43,181	Equipment Operator	N
15	14.04	21.81	29,203 - 45,365	Lead Parks Maintenance Worker Office Assistant Recreation Activities Specialist	N N N
16	14.76	22.89	30,701 - 47,611	Administrative Support Specialist Animal Control Officer Auditorium Technician Criminal Records Clerk Finance Specialist Permit Specialist Street Sweeper Operator	N N N N N N N
17	15.49	24.03	32,219 - 49,982	Building Maintenance Technician Fleet Mechanic Lead Auditorium Technician Lead Equipment Operator Maintenance Technician Payroll Specialist Recreation Program Specialist	N N N N N N N

Position Classification Plan

Effective 07/01/13

TOG - HR

<u>SALARY GRADE</u>	<u>MIN HIRE RATE</u>	<u>MAX RATE</u>	<u>MINIMUM - MAXIMUM</u>	<u>CLASSIFICATION TITLE</u>	<u>FLSA STATUS</u>
18	16.25	25.22	33,800 - 52,458	Recreation Administrative Specialist	N
19	17.08	26.51	35,526 - 55,141	Deputy Town Clerk	N
				Lead Building Maintenance Technician	N
				Lead Fleet Mechanic	N
				Senior Administrative Support Specialist	N
19** (Police)	17.08	26.51	37,968 - 58,931 **based on 2,223 hrs/yr	Police Officer I	N
				Police Officer II	N
20	17.93	27.82	37,294 - 57,866	Recreation Specialist - Marketing and Special Events	N
				Recreation Specialist - Seniors and Adults	N
				Theatre Services Coordinator	N
20** (Police)	17.93	27.82	39,858 - 61,843 **based on 2,223 hrs/yr	Police Officer - First Class	N
21	18.83	29.21	39,166 - 60,757	Building and Plumbing Inspector	N
				Parks and Grounds Supervisor	N
				Streets Supervisor	N
21** (Police)	18.83	29.21	41,859 - 64,933 **based on 2,223 hrs/yr	Police Officer - Senior Officer	N
22	19.77	30.67	41,122 - 63,794	DDACTS Crime Analyst	N
				Engineering Technician	N
				Human Resources Analyst	N
23	20.76	32.20	43,181 - 66,976	Engineering Inspector II	N
				Marketing and Special Events Supervisor	N
				Recreation Center and Program Supervisor	E
24	21.81	33.83	45,365 - 70,366	Neighborhood Improvement Manager	N
				Planner II	N
				Public Works Services Supervisor	N
				Senior Fire Inspector	N
				Senior Inspector	N
24** (Police)	21.81	33.83	48,483 - 75,204 **based on 2,223 hrs/yr	Police Sergeant**	N
25	22.89	35.51	47,611 - 73,861	Auditorium Manager	E
				Chief Building Inspector	N
				Parks and Outdoor Education Program Manager	N
				Purchasing and Accounting Officer	E

Position Classification Plan

Effective 07/01/13

TOG - HR

<u>SALARY GRADE</u>	<u>MIN HIRE RATE</u>	<u>MAX RATE</u>	<u>MINIMUM - MAXIMUM</u>	<u>CLASSIFICATION TITLE</u>	<u>FLSA STATUS</u>
26	24.03	37.27	49,982 - 77,522	Information Technology Specialist	N
				Public Works Operations Superintendent	N
				Recreation Superintendent - Centers and Athletics	E
				Senior Planner	E
27	25.22	39.14	52,458 - 81,411	Budget and Special Projects Manager	E
				Public Information Officer	E
				Stormwater Engineer	E
				Town Clerk	E
28	26.51	41.10	55,141 - 85,488	Assistant Public Works Director	E
				Police Administrative Manager	E
				Police Lieutenant	E
				Senior Information Technology Specialist	E
29	27.82	43.17	57,866 - 89,794		
30	29.21	45.31	60,757 - 94,245	Assistant Town Engineer	E
31	30.67	47.60	63,794 - 99,008	Deputy Police Chief	E
32	32.20	49.96	66,976 - 103,917	Economic Development Director	E
				Human Resources Director	E
33	33.83	52.46	70,366 - 109,117	Inspections Director	E
34	35.49	55.37	73,819 - 115,170	Information Technology Director	E
				Finance Director	E
				Parks and Recreation Director	E
				Planning Director	E
				Public Works Director	E
				Town Engineer	E
35	37.27	58.13	77,522 - 120,910	Police Chief	E
36	39.12	61.04	81,370 - 126,963		
37	41.08	64.10	85,446 - 133,328	Assistant Town Manager	E

Town of Garner Comprehensive Fees and Charges
2013 - 2014

Section 1. FINANCE AND EXECUTIVE	
Article 1. PRIVILEGE LICENSES	
Description of Business	Charge
Motor Advertising, per vehicle per year	\$10.00
Outdoor Advertising	\$35.00
Theaters, per screen	\$200.00
Amusements Not Otherwise Taxed	\$25.00
Automobile Equipment Dealers, wholesale	\$37.50
Automobile Service Station	\$12.50
Automobile dealers	\$25.00
Used Car Dealers (temporary)	\$300.00
Barbershop, per employee	\$2.50
Beauty Shops, per employee	\$2.50
Beer on Premises, per annum	\$15.00
Beer off Premises, Per annum	\$5.00
Wine on Premises, per annum	\$15.00
Wine off Premises, per annum	\$10.00
Beer (Wholesalers), per annum	\$37.50
Wine (Wholesalers), per annum	\$37.50
Beer & Wine (Wholesale), by same license	\$62.50
Bicycle Dealers	\$25.00
Billiard Table	\$25.00
Bowling Alley, per alley	\$10.00
Brokers and Commission Merchants	\$100.00
Campground, Trailer Parks	\$12.50
Chain Stores	\$50.00
Business subject to Multi-Schedule B Licenses	\$200.00
Collection Agencies	\$50.00
Contractors and Construction Companies (general)	\$10.00
Day Care Center, fewer than 50 children	\$50.00
Day Care Center, 50 - 99 children	\$100.00
Day Care Center, 100 - 149 children	\$200.00
Day Care Center, 150 - 200 children	\$300.00
Day Care Center, more than 200 children	\$400.00
Dances & Athletic events (charging admission of more than \$.50, schools and civic organizations exempt)	\$25.00
Dry cleaners	\$50.00

Town of Garner Comprehensive Fees and Charges
2013 - 2014

Electronic Gaming Centers: Fee per BUSINESS location. NOTE: The maximum fee collected per business establishment is \$10,000.	\$2,500.00
Electronic Gaming Centers: Fee per MACHINE (applies to principal and accessory use as defined in the UDO. NOTE: The maximum fee collected per	\$375.00
Elevators (Repair)	\$100.00
Elevators (Repair)	\$12.50
Employment Agents	\$100.00
Express Companies	\$50.00
Flea Market Operator	\$200.00
Fortune Tellers, Palmists, etc.	\$200.00
Gas, Oil, Oil Products	\$50.00
Gas, Oil, Oil Products (one truck personally operated by owner)	\$20.00
Hotels, Motels, per room	\$1.00
Ice Cream Dealers, wholesale	\$12.50
Itinerant Merchants (Mobile Vendor/Solicitor)	\$100.00
Junk Dealers	\$37.50
Laundry	\$50.00
Loan Companies	\$100.00
Motorcycle Dealers	\$12.50
Monuments, Retail	\$10.00
Monuments, Solicitors	\$10.00
Musical Instruments	\$5.00
Music Machines, per machine	\$5.00
Pawnbrokers	\$275.00
Peddlers	\$5.00
Peddlers: On foot	\$10.00
Peddlers: With Vehicle	\$25.00
Peddlers: Farm products only	\$25.00
Pinball machines, similar amusements	\$25.00
Pistols, Firearms	\$50.00
Knives, Weapons	\$200.00
Precious Metals Dealer Permit	\$180.00
Plumbing, Heating and Electrical Contractors	\$50.00
Restaurants, Cafes, Cafeterias, Minimum (5 or less seats)	\$25.00
Restaurants, Cafes, Cafeterias, Maximum (more than 5 seats)	\$42.50
Retail Sales	\$50.00
Scrap Processors	\$50.00
Security dealers	\$50.00
Sprinkler systems, retail	\$100.00
Sundries, per annum	\$4.00

Town of Garner Comprehensive Fees and Charges
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Taxis	\$15.00 per cab
Tobacco Warehouses	\$50.00
Trading Stamp Dealers	\$200.00
Undertakers	\$50.00
Video Rental or Sales	\$25.00
Taxes on business not limited by Schedule B	\$35.00*
* Established by local ordinance (1980) 1660	
Article 2. Automobile Registration Decals	\$15.00
Article 3. Motorcycle Registration Decals	\$15.00
Article 4. Dog and/or Cat Registration	\$25.00
Dog and/or cat if neutered/spayed	\$10.00
Article 5. Parking Violations	\$30.00; \$50.00; \$100.00
Article 6. Misc. Photo Copies for Public	\$.25 each
Article 7. Charge for Returned Checks	\$25.00
SECTION 2. COMMUNITY SERVICES	
Article 1. Land Use Application Permit Fees	
Annexation Petition	\$150.00
Board of Adjustment Application	\$125.00
Change of Use	Fee of such initial application
Conditional Use Permit (site plan)	\$250.00
Conditional Use Permit (subdivision)	\$ 250.00 + \$ 10.00 per lot
Final Subdivision Plat	\$125.00
Long Range Plan Amendment	\$100.00
Minor Subdivision Plat	\$100.00
Major Subdivision (Commission or Administrative Approval)	\$ 250.00 + \$ 10.00 per lot
Planned Development (must file a rezoning application and a CUP Master Plan, (see above for specific fee)	
Reapplication	Actual cost of re-application, not to exceed fee charged for original application
Sign Permit	\$50.00
Sign Permit, Political Signs (Refundable)	\$200.00
Sign Permit Temporary	\$25.00
Sign Plan, Master	\$100.00
Site Plan, Administrative	\$150.00
Site Plan Modification, Administrative	\$50.00
Special Use Permit (Site Plan)	\$250.00
Special Use Permit (Subdivision)	\$ 250.00 + \$ 10.00 per lot
Street Closing Petition	\$125.00
Subdivision Exemption, Recombination or Easement Plat	\$50.00
Variance	\$125.00
Temporary Off-Premise Subdivision Signs	\$100.00

Town of Garner Comprehensive Fees and Charges
2013 - 2014

Temporary On-Premise Construction Identification Signs	\$100.00
Temporary Use Permit	\$25.00
Zoning Amendment (i.e. rezoning application)	\$ 250.00 + \$ 10.00 per acre
Zoning Text Amendment	\$150.00
Zoning Interpretation Amendment	\$50.00
Zoning Compliance Permit (fence, storage building less than 12 feet in any dimension)	\$25.00
Article 2. Construction Fees	
A. Residential (Comprehensive)	
1. New Dwellings	
Up to 1200 Sq. Ft	\$595.00 per dwelling
Over 1200 Sq. Ft.	\$595.00 per dwelling plus \$.25 sq. ft.
2. Residential Additions	
0 - 400 Sq.	\$325.00
Over 400 Sq. Ft.	Same As New Dwelling
3. Multi-Family	See Non-Residential Comprehensive
4. Manufactured Unit	
Manufactured Home	\$325.00
Construction Office	\$80.00 (when not part of a building permit)
5. Modular Homes/Dwellings	Per Trade Inspection when moved to another lot
6. Residential Accessory Structures	
Decks, open porches, detached garages, storage buildings with dimensions over 12 ft.	Trade Inspections plus \$.18 per sq. ft.
7. Temporary Service pole(s)	\$80.00
B. Trade Inspections	
Building	\$80.00
Electrical	\$80.00
Mechanical	\$80.00
Plumbing	\$80.00
Fire Inspection (new construction)	\$80.00
C. Miscellaneous Land Use Permit	
Fences, storage buildings with dimensions under 12 sq. ft.	\$25.00

Town of Garner Comprehensive Fees and Charges
2013 - 2014

D. Commercial/Multi Family - Comprehensive (Includes plan review and fire inspections). Based on project cost		
up to \$2,500	trade fees listed above	
\$2,501 - 25,000	\$435.00	
\$25,001 - 50,000	\$668.00	
\$50,001 - 100,000	\$1,240.00	
\$100,001 - 200,000	\$2,220.00	
\$200,001 - 350,000	\$3,755.00	
\$350,001 - 500,000	\$4,965.00	
\$500,001 - 750,000	\$6,910.00	
\$750,001 - 1,000,000	\$8,640.00	
greater than 1,000,000	\$ 8,640.00 for first million, plus .30% of each additional million dollars or portion thereof	
E. Fire Inspection Fees (Periodic Inspections)		
Initial and one-time follow-up inspection	no charge	
each additional inspection	\$80.00	
F. Trade Re-inspection Fees		
Initial inspection	no charge, unless "not ready" then \$80.00	
Second inspection trip	\$80.00	
each trip thereafter	\$80.00	
Weekend/after hour inspections	\$80.00 per hour (Minimum bill of three hours)	
G. Double Fee	If any person commences any work on a building or service system before obtaining the necessary permit, he/she shall be subject to a penalty of twice the fee specified for the work (GS 153A-354, 160A-414).	
H. Project Cost	If the valuation of a building or service system appears to be under estimated on the application, the Inspection Department shall determine the project cost based on the most recent edition of the ICC "Building Valuation Data", or the applicant can show detailed estimates to meet the approval of the Inspection Department. Permit valuations shall include total cost, such as electrical, gas mechanical, plumbing equipment, fire protection and other systems, including materials and labor. (G.S. 153-354, 160A-414)	
I. Homeowner Recovery Fund Fee, per permit	\$10.00	
Article 3. Nuisance Abatement Inspection Fee		
A. Charge for inspections, initial inspection plus one		\$20.00
B. Charge for extra inspection(s) (i.e., in excess of two)		\$10.00
Article 4. Rental Registration Fees		
A. Annual rental registration	\$15.00 (Up to 3) \$25.00 (3-20) \$50.00 (Over 20)	
B. Penalty for failure to register after due date	\$250.00	

Town of Garner Comprehensive Fees and Charges
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C. Penalty for failure to register 90 days after due date	\$1,000.00	
Article 5. Engineering Plan Review and Inspection Fees		
A. Standard Charges	\$1.25/LF Streets	
B. Extra Inspections <i>* Fees entitle the developer to routine inspections during construction, a final inspection and two follow-up punch list inspections. For each inspection in excess of these</i>	\$80.00	
C. Weekend Inspections	\$80.00 Per Hour Minimum bill of three hours.	
D. Water Supply Water-Shed Inspection Fee	\$155.00	
Article 6. Public Utility Fees - Town of Garner		
A. Water and Sewer Capacity Replacement Fees *		
Water Residential /Non-Residential	Payable when building permit application filed	\$4.40 per gallon for new construction reserved or projected
Sewer Residential / Non-Residential	Payable when building permit application filed	\$5.95 per gallon for new construction reserved or projected
F. Utility Development Fee*		
Water Residential/Non-Residential	Payable on entire development at initial approval	\$3.20 per gallon for new construction reserved or projected
Sewer Residential/Non-Residential	Payable on entire development at initial approval	\$3.75 per gallon for new construction reserved or projected
* Amount of usage for non-residential uses shall be determined by the Town Engineer		
Article 6. Maps & Reports		
A. Unified Development Ordinance	<u>HARD COPY PURCHASED THROUGH AMERICAN</u>	
B. Code of Ordinances Supplement		
C. Engineering Standards(water, sewer streets, and drainage)	\$5.00	
D. Comprehensive Growth Plan	\$40.00	
E. Comprehensive Plan Poster	\$10.00	
F. Growth and Development Report	\$10.00	
G. Capital Improvements Plan	\$10.00	
G. Monthly Building Permit Report	\$5.00	
H. Standard Maps, 3' X 4'	\$20.00	
I. Standard Maps, 2' X 3'	\$10.00	
I. Standard Maps, 11" X 17"	\$5.00	
J. Standard Maps, 8 ½" X 11" and 8 ½" X 14"	\$1.00	
K. Electronic Media	\$2.00	
L. Copies, Black and White (more than 20)	\$0.10 per copy	
M. Copies, Color (more than 20)	\$0.25 per copy	

Town of Garner Comprehensive Fees and Charges
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Article 7. Fee In lieu of Sidewalks	\$25.00 LF
Article 8. Fee-In-Lieu of Parkland Dedication	Single Family Detached Units \$1,110.00/Unit
	Multi-Family Units (Townhomes, Apartments) \$865.00/Unit
Article 9. Sign Return Fee	\$5.00
SECTION 3. PUBLIC WORKS	
Article 1. Mobile Refuse Containers	\$85.00
Article 2. Mobile Recycling Containers * The containers shall remain the property of the Town and are provided and assigned to residences for the health, safety, convenience and general welfare of the occupants. Containers which are damaged, destroyed, or stolen through abuse, neglect, or improper use by the occupant users shall be replaced by the Town at the expense of the occupants or the owner of the residence. Containers which are damaged in the course of normal and reasonable usage or which are damaged, destroyed, or stolen through no abuse, neglect, or improper use of the occupant users or residence owner shall be repaired or replaced by the Town at no charge to the occupant-users or residence owners.	\$40.00
Article 3. Special Residential Refuse Collection Charges	
A. Trash in excess of 6 cubic yards per week per 6 cubic yard collection	\$37.56
B. Yard waste in excess of 6 cubic yards per week per 6 cubic yard collection	\$16.10
C. Bulky Waste (including white goods) in excess of 60 pounds per item	\$37.56
D. Improperly Prepared Waste	
Small Load	\$40.00
Medium Load	\$80.00
Large Load	\$120.00

Town of Garner Comprehensive Fees and Charges
2013 - 2014

SECTION 4. PUBLIC UTILITY FEE CHARGES - CITY OF RALEIGH

Article 1. Water and Sewer Charges. These fees are established by the City of Raleigh

Article 2. Capital Facilities Fees *

(a) In addition to all other fees, prescribed by ordinance or resolution now or hereafter in effect, there shall be a fee for connecting with the water system of the City, either within or without the corporate limits of the City, and there shall be a fee for connecting with the sewer system of the City, within or without the corporate limits of the City. The fees shall be calculated based on the water meter size for the property served by the connection. The amounts of such fees to be paid to the City at the time that application for the connection is made shall be as follows:

<i>Meters (inches)</i>	<i>Water Capital Facilities Fee(per tap)</i>	<i>Sewer Capital Facilities Fee(per tap)</i>
5/8	\$1,492.00	\$1,567.00
3/4	2,238.00	2,350.00
1	3,730.00	3,916.00
1½	7,459.00	7,833.00
2	11,935.00	12,533.00
4	37,296.00	39,165.00
6	74,592.00	78,329.00
8	119,348.00	125,327.00
10	171,563.00	180,157.00
12 inch and greater	Must be individually quoted by City	

(b) For approved sewer-only connections, the capital facilities fee shall be \$1,567.00 per 4-inch sewer service connection. The fee will increase proportionately to the increased connection size and/or volume.

(c) For redevelopment projects, the amount of the capital facilities fee shall take into account and provide credit for the number of units and meter sizes on the property that were connected to the utility system prior to redevelopment of the property. In no case shall the credit for the existing connections exceed the amount of the new capital facilities fee.

(d) The owner of a mobile restroom unit shall pay a special capital facilities fee of fifty dollars (\$50.00) per plumbing fixture within the unit for each water and sewer connection.

* Applies to all metered services.

Article 3. Water and Sewer Tap Charges

Size and Type of Service	Lump Sum Charge
A. 3/4 inch water *	\$2,513.00
B. 1 inch water *	\$2,763.00
C. 3/4 " split water (existing)	\$503.00
D. 3/4 inch split water (existing application)	\$1,035.00
E. 1" split water (new application)	\$856.00
F. 1 inch split water (existing application)	\$1,387.00
G. 4 inch sewer*	\$3,143.00

*The City does not install taps across divided roadways or across roadways/streets measuring 45 feet or longer as measured from back of curb to back of curb. When no curb exists, the measurement shall be marked from edge of pavement.

Town of Garner Comprehensive Fees and Charges
2013 - 2014

Sewer Only Disconnection Fee		\$1,269.00
Sewer Only Reconnection Fee		\$1,237.00
Article 4. Meter Installations		
Meter size	Fee	Not Ready Fee
I. 5/8 inch	\$213.00	\$50.00
B. 3/4 inch	\$213.00	\$50.00
C. 1 inch	\$272.00	\$50.00
D. 1-1/2 inch	\$672.00	\$50.00
E. 2 inch	\$798.00	\$50.00
G. 4 inch	\$2,370.00	\$50.00
H. 6 inch	\$4,432.00	\$50.00
I. 6 inch w/fire protection	\$13,858.00	\$50.00
J. 8 inch	\$6,240.00	\$50.00
K. 8 inch w/fire protection	\$18,932.00	\$50.00
L. 10 inch and greater must be individually quote by City		
* A Not Ready fee is charged only if the City of Raleigh has attempted to initially install the water meter and determined that the water service stub was either not installed to the property or the water service stub was not installed in accordance with City of Raleigh standards. The Not Ready fee must be paid to the City of Raleigh prior to the City of Raleigh proceeding to install the meter again after the initial failed attempt and prior to any water being provided to the property.		
Septage Disposal Fee	\$65 per 1,000 gallons \$30 per 1,000 reimbursed to Wake County	
Pretreatment Permitting Fees For SIUs:		
New Permit Application/Modification		\$200.00
Permit Renewal		
Annual Administrative/Sampling		\$100.00
Pretreatment Permitting Fees For Non-SIUs:		
Sewer Pump Station Inspection Fee		\$1,400 per pump station
Article 5. Water and Sewer Assessment		
A. Water	\$31.90/LF	
B. Sewer	\$ 44.15/LF	

Town of Garner Comprehensive Fees and Charges
2013 - 2014

Article 6. Water and Sewer Tap Inspection Fee		
A. Water Stub	\$78.00	
B. Sewer Stub	\$78.00	
Inspection Fees		
Plan Review/Permit Application Fees	Water Design \$200.00 Sewer Design \$200.00 Sewer Pump Station Design \$300.00	
Article 7. Inspection Fees for Sewer Main		
<p>Prior to being placed into service, all sewer main extensions and water and sewer service connections to the City's water and sanitary sewer systems installed by a private contractor shall be inspected and determined to have been properly installed by inspectors from the City's Public Utilities Department. A sewer main extension inspection fee of three hundred seventy-five dollars (\$375.00) shall be collected by the City's Public Utilities Department for closed circuit television (CCTV) inspection of each sewer main extension project at the time of permit issuance that is two thousand (2,000) lineal feet for the inspection fee. Sewer main extension projects greater than two thousand (2,000) lineal feet in length shall pay an additional fee of twenty five cents (\$.025) per foot for each foot greater than two thousand (2,000) lineal feet for the inspection fee. Sewer main extension projects which are determined by the City during their initial CCTV inspection to not be ready for inspection <i>shall</i> be charged a re-inspection fee equal to the initial inspection fee previously described, for each attempted re-inspection.</p>		

Town of Garner Comprehensive Fees and Charges
2013 - 2014

SECTION 5. PARKS AND RECREATION	
Article 1. Activity Fees	
Fee Reductions for Underprivileged Youth	
a. Fee reduction applies to Town of Garner Parks and Recreation Department program fees only.	
A. Activities with Variable Costs from Participation Levels: Activities such as Youth and Adult Athletics and Day Camps, etc. whose costs increase or decrease due to participation levels shall be reviewed by the Town Board on a bi-annual basis. This review shall consist of a comparison of current Town fees with current market rates and review of the Town's anticipated expenses for the activities. Fees shall be set accordingly.	
1. Adult Open Basketball	\$450 per team plus \$32 per non-resident
2. Adult Individual	\$68/residents; \$90/non-residents
3. Adult Softball	\$450 per team plus \$32 per non-resident
4. Youth Basketball	12 & Under \$58 (r) \$80 (nr) 13-17 \$65 (r) \$84 (nr)
5. Day Camps	\$82/week/residents; \$108/week/non-residents
B. Activities with Fixed Costs: Activities such as educational classes, etc. whose costs to the Town are fixed regardless of participation levels shall have fees set according to the following guidelines:	
1. Adult activities participant fees shall be established to recover a minimum of 100% of all direct costs. Preschool 75%, Youth 12 & Under 60%, Youth 13-18 85%	
2. Youth/family activities participant fees shall be established to recover a minimum of 100% of all direct costs.	
3. Non-resident fees shall be the resident fee plus 30% to a maximum differential of \$25. The fee shall be rounded to the nearest whole dollar.	
4. Direct cost minimums may be waived by the Parks and Recreation Director for marginal first time programs	
C. Activities not requiring registration (pay at the door):	
1. Adult Activities participant fees shall be established to recover a minimum of 110% of all direct costs.	
2. Youth/family activities participant fees shall be established to recover a minimum of 75% of all direct costs. Preschool 75%, Youth 12 & Under 60%, Youth 13-18 85%	
3. PS Open Art/Gym \$2.00 (r) \$3.00 (nr)	
4. Direct cost minimums may be waived by the Parks and Recreation Director for marginal first time programs in order to provide opportunity for community interest to be developed.	
D. Open Gym:	
1. Adult: \$2.00 (r) \$3.00 (nr) for the length of the activity	
2. Youth/Family: No Charge	
E. Garner Senior Center: The following fees shall apply to activities conducted at the Garner Senior Center for fitness pass. Jan. 1-Dec. 31 \$20.00 (r) \$35.00 (nr), July 1-Dec. 31 \$10.00 (r) \$18.00 (nr)	
1. Basic services (Building access).	
2. Instructional Classes (dance, crafts and other activities which have beginning and ending dates - fees will recover the actual cost of the program with a \$5.00 minimum per session.	
3. Special Events (dances and other one time events) - Fees will recover the actual cost of the program with a \$5.00 minimum per event.	
4. Trips: The fees will recover the actual cost of the program.	
5. Non-town residents shall be charged the resident rate plus 30% to a maximum of \$25 for all activities with the	
a. Basic services no charge	
b. Dances or other activities not requiring pre-registration and for which the fee is less than \$10	

Town of Garner Comprehensive Fees and Charges
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F. Fitness Equipment Room Use Fee - Senior Center Fitness Annex:			
1. Adults 18 - 54 years - \$13 per month (r) \$16 (nr) (Access 5PM - 8PM, Monday through Thursday)			
2. Senior Adults 55 or order - \$11per month (r) \$13 per month (nr) (Access 8AM - 8PM Monday through Thursday, 8AM - 5PM Friday)			
I. Definitions of Use - Portions of the Garner Senior Center and Senior Center Fitness Annex are available for rent by IRS exempt nonprofit organizations. The facility may also be used by non tax exempt groups or individuals for activities such as reunions, shows, weddings, etc.			
Article 2. BUS USE CHARGES			
A. Inside Wake County	\$2.00/rider round trip		
B. Day Trips	\$40/hour x planned trip length divided by number of riders		
C. Overnight Trips	\$50/hour x planned trip length (24 hour clock) divided by number of riders		
D. Bus may not be used to trips over 300 miles one way			
E. These charges shall apply to activities which do not include transportation as a cost in the registration fee.			
Article 3. Shelter and Facility Fees			
A. Lake Benson Park			
	FACILITY	RESIDENT FEE	NON-RESIDENT FEE
Shelter 1	\$30/hr	\$40/hr	
Shelter 2	\$20/hr	\$30/hr	
Shelter 3	\$10/hr	\$20/hr	
Shelter 4	\$10/hr	\$20/hr	
Gazebo	\$20/hr (Must reserve with Special Event Application)	\$30/hr (Must reserve with Special Event Application)	
Ampitheater	\$20/hr	\$30/hr	
Earth Stage	\$20/hr	\$30/hr	
Camping Fee	\$50/night + \$25 refundable key deposit	\$75/night + \$25 refundable key deposit	
B. White Deer Park			
All Shelters	\$20/hr	\$30/hr.	
C. Centennial Park			
All Shelters	\$20/hr	\$30/hr.	
D. Creech Road Elementary School			
All Shelters	\$20/hr	\$30/hr.	
E. White Deer Nature Center (Regular Operational Hours)			
Classroom	\$50/hr	\$50/hr	
Classroom and Learning Deck	\$70/hr	\$70/hr	
E. White Deer Nature Center (After Hours)			
Classroom	\$60/hr	\$60/hr	
Classroom and Learning Deck	\$80/hr	\$80/hr	
\$150 refundable security deposit applies to all rentals of the Nature Center			

Town of Garner Comprehensive Fees and Charges
2013 - 2014

Article 4. INDOOR RENTAL FACILITIES			
FACILITY		HOURLY RATES	
Avery Street Recreation Center			
Gymnasium		\$70.00	
1 Multipurpose Room		\$40.00	
Both Multipurpose Rooms		\$60.00	
Meeting Room		\$30.00	
Entire Facility		\$150.00	
Avery Street Annex Rooms		\$40.00	
Garner Senior Center			
Multipurpose Room		\$65.00	
Gymnasium		\$70.00	
SECURITY DEPOSIT		\$150.00	
Article 5. ATHLETIC RENTAL FACILITY			
FACILITY		HOURLY RATES	
Baseball Field		\$30.00	
Baseball Field w/Lights		\$55.00	
Soccer Field		\$35.00/ youth & \$45.00/adult	
Soccer Field w/Lights		\$70.00/youth & \$80.00/adult	
Lights		Included in rental price	
Facility Supervision		Included in rental price	
SECURITY DEPOST		\$150.00	
Lake Benson Boathouse Rental Rates			
1. Jonboats without motors	Hourly Rate	\$4.00	Daily Rate \$20.00
2. Jonboats with motors, Canoes	Hourly Rate	\$8.00	Daily Rate \$40.00
	Hourly Rate	\$5.00	
3. Senior Citizens aged 55 or over will be charged 1/2 of the above rates for full day rentals only.			
Article 6 GARNER PERFORMING ARTS CENTER AUDITORIUM AND LOBBY USE FEES			
II. Definition: Non-Profit		A. IRS Tax exempt/Non-profit groups (any activity), or non-tax exempt group activities such as private parties, or family activities such as reunions, weddings and receptions, etc. for which no money is collected for participation.	
FACILITY FEES			
SPACE	FOR PROFIT RATES		NON-PROFIT RATES
Auditorium	\$125/hr		\$100/hr
Rehearsal Fees (Monday- Thursday)	\$55/hr		\$50/hr
Rehearsal Fees (Friday - Sunday)	\$125/hr		\$100/hr
Back Lobby	\$40/hr.		\$40/hr
Front Lobby	\$50/hr		\$50/hr
4. Auditorium/Dressing Rooms Hold Day Fri-Sun Mon-Thur.	\$300/day		\$240/Day
	\$140/day		\$90/day
B. Profit Groups or Non-tax exempt/Non-profit group	\$140/day		

Town of Garner Comprehensive Fees and Charges
2013 - 2014

C. Refundable Security Deposit (Profit & Non-Profit) \$200/day		
1. Non-Profit Groups (Item A above) Facility		
2. Profit Groups (Item B above)		
D. Other Related Fees (Personnel Fees)		
1. Technical Staff (as needed)		
2. Facility Attendant(s)	\$20/hr.	
3. Security (as needed)	\$15/hr.	
4. Piano tuning at the request of the renting party pre-event set-up post-event clean-up (2hrs/show) Concession Stand	To be determined by personnel cost	
Article 7. Use of Lake Benson Trails for Cross Country Track Meets		
Activity	Hourly Rate (* Two Hour Minimum)	
For Dual Meets (Two Teams)	\$7.00	
Three to Five Teams	\$11.00	
Six to Nine Teams	\$16.00	
Ten or More Teams	\$21.00	
The above fees would be assessed in addition to reimbursement of any additional Town expenses arising from the event (extra trash clean-up, parking assistance, etc.) over and above our normal operations		
Article 8. Christmas Parade		
Christmas Parade Floats	10% above town cost	
Article 9. Special Events		
Special Events Policy		
Special Event Application	A \$25.00 non-refundable application processing fee will be charged for all but Class D events. The application fee is due at the time of application.	
Police Officers	\$33.50 per hour	
Police Vehicle	\$20.00 per hour	

Town of Garner Comprehensive Fees and Charges
2013 - 2014

Article 1. COPY OF ACCIDENT/CRIMINAL INVESTIGATION REPORT		
A. Accident/Criminal Investigation Report	After 20 copies \$.10 per copy	
B. Custom Report	\$50.00 per hour with a 4 hour minimum charge in addition to \$0.10 per copy after 20 copies	
C. CD/DVD Production	\$20.00	
Article 2. STORAGE OF SEIZED VEHICLE, per day		
Storage of Seized Vehicle, per day	\$5.00	
Article 3. REMOVAL OF RECREATIONAL DEVICES		
A. First Violation	\$25.00	
B. Second Violation	\$50.00	
C. Third Violation	\$100.00	
Article 4. PARKING VIOLATION FEES		
A. \$30.00 Parking Fee*	1. No parking zone	
	2. Too close to intersection	
	3. Parking on sidewalk	
	4. Too far from curb or street edge	
	5. On roadway side of standing vehicle (double parking)	
	6. Loading zone	
	7. Restricted time zone	
	8. Residential parking permit zones	
	9. Wrong side of street facing traffic	
	10. Other violations	
B. \$50.00 Parking Fee	1. Emergency parking zones	
	2. In fire lane	
	3. In front of fire hydrant	
	4. Obstructing traffic	
C. \$100.00 Parking Fee *	Parking Zone for Handicapped	
* Fine must be paid within 30 days from issuance to avoid additional penalty - fines not paid within 30 days will subject the violator to double the amount of original fine.		
Article 5. VIOLATION OF PENALTIES RELATED TO ANIMAL CONTROL		
General Penalties	\$100.00	
Animals at Large & Animals Creating a Nuisance	First Violation	\$50.00 plus shelter reclaim fee
	Second Violation	\$100.00 plus shelter reclaim fee
	Succeeding	\$150.00 plus shelter reclaim fee
Number of Animals Kept on Premises	\$100/per dog over limit	
Licensing:		
1 Dogs & Cats (6 months or older)	\$25.00	
2 Dogs & Cats (Spayed or Neutered)	\$10.00	
Dangerous Animal Toward Human Being		
1 First Violation	\$500.00	
2 Subsequent Violations	\$1,500.00	
Dangerous Animal Toward Domestic Animal or Pet		
1 First Violation	\$250.00	
2 Subsequent Violations	\$500.00	

Town of Garner Comprehensive Fees and Charges
2013 - 2014

Article 6. FALSE ALARM PENALTIES	
Fees will assessed after three (3) false alarms per calendar year	
Fourth and Fifth	\$50.00 per alarm
Sixth, Seventh & Eighth	\$100.00 per alarm
Ninth & Tenth	\$150.00 per alarm
All Alarms in Excess of Ten	\$250.00 per alarm
Article 7. PENALTY FEES	
<p>Penalty fee. The fee or penalty to be paid to the town for any one violation of an ordinance as above set out is hereby fixed as noted. Offenses denominated a misdemeanor pursuant to NCGS 14-4 shall be punishable as infractions; offenses not denominated as misdemeanors under the State's penal laws are not punishable as misdemeanors under the Town Code, but are subject to fines collected only as civil penalties. Any such fees or penalties received by the town shall be applied toward the cost of enforcing and administering ordinances within the town.</p>	
<p>Originally adopted May 16, 1989; Amended: February 1, 1992; September 8, 1992; March 1, 1993; May 18, 1993; September 7, 1993; May 2, 1994; May 16, 1995; July 1, 1995; September 5, 1995; December 19, 1995; and July 1, 1996; August 5, 1996; June 17, 1997; July 1, 1997; September 17, 1997; October 7, 1997; April 6, 1998; July 1, 1998; August 3, 1998; February 16, 1999; July 1, 1999; July 3, 2000; April 17, 2001; August 6, 2001; August 21, 2001; January 22, 2002; April 1, 2002; July 1, 2001, August 9, 2002; December 17, 2002; March 18, 2003, July 1, 2003; October 6, 2003; July 1, 2004; July 5, 2005; August 15, 2005; June 20, 2006; June 19, 2007; July 2, 2007; December 3, 2007; June 18, 2008; June 16, 2009; July 6, 2010; June 21, 2011, June 19, 2012, June 3, 2013</p>	

KEY FACTS/STATISTICS

Town History
Demographic Statistics
Garner Town Limits

TOWN HISTORY



When the North Carolina Railroad was built in the 1850's, it initiated the creation of many towns; Garner is one such town. Garner got its start with the coming of the railroad through the area beginning in 1847. In that year, after a tie-breaker vote by the Speaker of the State House of Representatives, what is now Garner was chosen as the location of a new station of the North Carolina Railroad that ran between Goldsboro and Charlotte.

Before the railroad tracks traversed the area that would soon become Garner, cotton and tobacco crops, which were vital to the growth of Garner through the twentieth century, dominated the land. The lack of buildings on right-of-way maps from the 1850s illustrates how sparsely populated this area was. Sometime before 1870, the railroad acquired a "wood and water" stop, roughly located in what is now downtown Garner. Although it wasn't a depot, the railroad must have contributed to the growth of the settlement as a post office was needed by 1878. Garner's Station was established with the construction of a post office in 1878 and the Town of Garner's Station incorporated in 1883. Within one year Garner's Station was a prospering town with several general stores. For unknown reasons, the charter was repealed in 1891. Once the Town acquired a railroad depot, it was reincorporated in 1905, this time as Town of Garner. The depot, a four room building with a tin roof, quickly became essential to the community, carrying passengers once a day to Raleigh and establishing Garner as a local market and shipping point for cotton. Garner is situated in the St. Mary's Township, which got its name from a Church of the England parish.

Garner has continued to grow and prosper since its early beginnings. The first Town officials in 1905 were, J.B. Richardson, mayor; H.D. Rand, J.J. Bagwell, H. Bryan, M.C. Penny, and J.S. Buffaloe, all Aldermen. These gentlemen were appointed to serve one year or until their successors were duly elected and qualified.

There are several legends as to how Garner got its name. One story has it that Thomas Bingham named the Town. Bingham is said to have combined a general store with handling the mail. Since Webster defines "garner" as a "granary," hence figuratively, a "store," he named the town "Garner."



The late Parker Rand believed that Garner was named for a family that lived in the area and later moved to Texas. Others believe the Town was named by Henry Fort, a black cabinetmaker and carpenter who owned some land along the railroad after the Civil War.

William S. Powell stated that Garner was named for its founder, H.C. Garner, but not much information has been found about the man.

Garner experienced actual combat in the closing days of the Civil War. Some skirmishes occurred in the area, as witnessed by the carefully preserved bullet holes in Bethel Church and the “Garner” house, which is said to have been used as a hospital for wounded soldiers. Times immediately after the close of the war must have been difficult, but by 1878 the little community had succeeded in getting a post office established. This was when the name "Garner's Station" originated. Thomas Bingham was the first postmaster.

An old map dated 1887 shows Garner connected with the City of Raleigh by a road, listed as Holloman's Road. This was a typical country road at the time, unpaved until about 1918. Its importance, aside from its serving as a link between the small Garner community and the State Capitol, lay in the fact that it was a small section of what was to become one of the oldest and longest traveled corridors in North Carolina, the Central Highway.



In 1910, the road became jointly known as Number 10 and US 70 on the popular maps of the day. US Highway 70 was the first paved road to be built in the state and was financed by the first bonds sold by the state to build highways. The Central Highway from the mountains to the sea was started in 1911. The portion of the highway between Garner and Raleigh was paved around 1916 or 1917. Sam Mitchiner recalls going to WWI by way of the muddy dirt road and returning to find it paved. This section of the highway today is known as Garner Road.

Farming was the chief source of income for the early settlers of Garner and nearby areas, with cotton the principal crop. Before the turn of the century small businesses were beginning to develop. The first business in Garner is said to have been a wood shop owned by Henry Fort. Fort was said to have been a fine cabinetmaker and carpenter, making pieces of wood furniture still being used by some Garner residents today. One of the first grocery stores in town was owned by Thomas Bennett. Other early businesses included a mercantile business owned by H.D. Rand, a drug store operated by George Montague, and several general stores. In addition to general stores and cotton gins in the area, other businesses such as blacksmith, repair shops, barber shops, livery stables, and boarding houses existed. The first bank was established in Garner in 1910. H.D. Rand was president and J.A. Weathers was the cashier.

In 1912, telephone service came to Garner. In a short while, there were as many as 10 subscribers. The first switchboard was operated in the home of Vera Jones. The telephone service closed after two years and then returned in 1924. Electricity came to Garner in 1921. Developments and subdivisions began to appear in Garner in 1923 when, what is today known as Old Garner High School, was constructed. As the Town continued to grow and populate, US Highway 70 was widened and re-routed to bypass the downtown commercial district. Unfortunately this caused the commercial development to shift away from the downtown area as shopping centers and new subdivisions sprang up around the bypass.

While this eventually caused a decline in downtown Garner, recent attempts at revitalization have been successful. The business and residential life of Garner continued to grow steadily throughout the years, with more rapid growth in recent times.



With the increased population and residential growth, Garner has burgeoned in business and service establishments, both within the corporation limits and the extraterritorial jurisdiction of the Town. Town officials predict the town will continue to grow at a rapid rate.

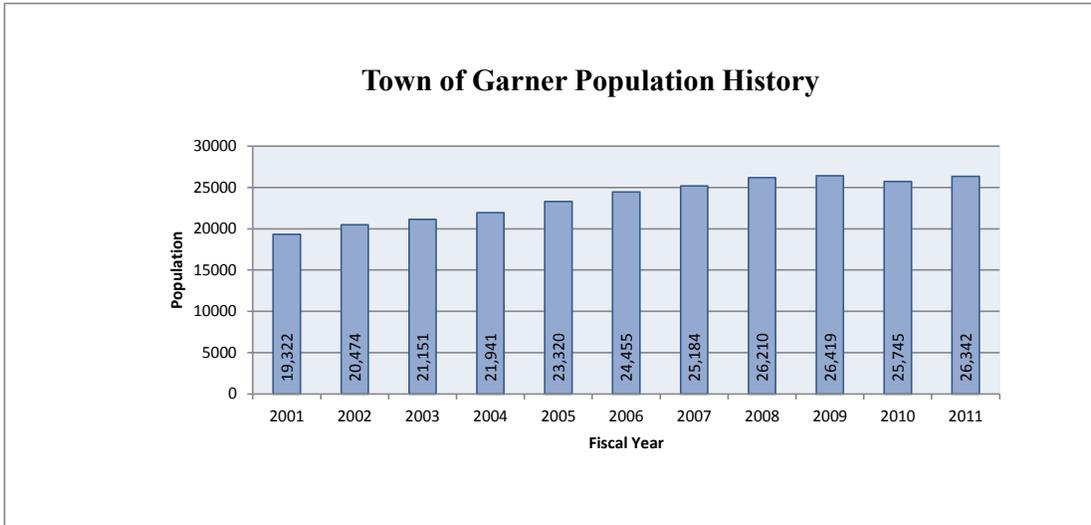


**Pictures are courtesy of Kaye Buffaloe Whaley. Much of this historical information was taken from the publication, "History of Garner and Environs," compiled by the Garner Historical Committee in 1971. Members of the committee included Mrs. W.R. Rand, Mrs. Portia Banks, Mrs. Carson Carmichael, Mrs. Lucile Stevens, Walter Rand, Jr., Sam Powell, and Jack H. Webb.*

The recently published book, A History of Garner: Growth & Prosperity can be purchased in the Finance Department at Town Hall.

Town of Garner Key Facts and Miscellaneous Statistics

The following charts, graphs and information provide key facts and statistics about the Town of Garner. In addition to providing insight into the Town, this information also plays an important role in the development of the annual budget.



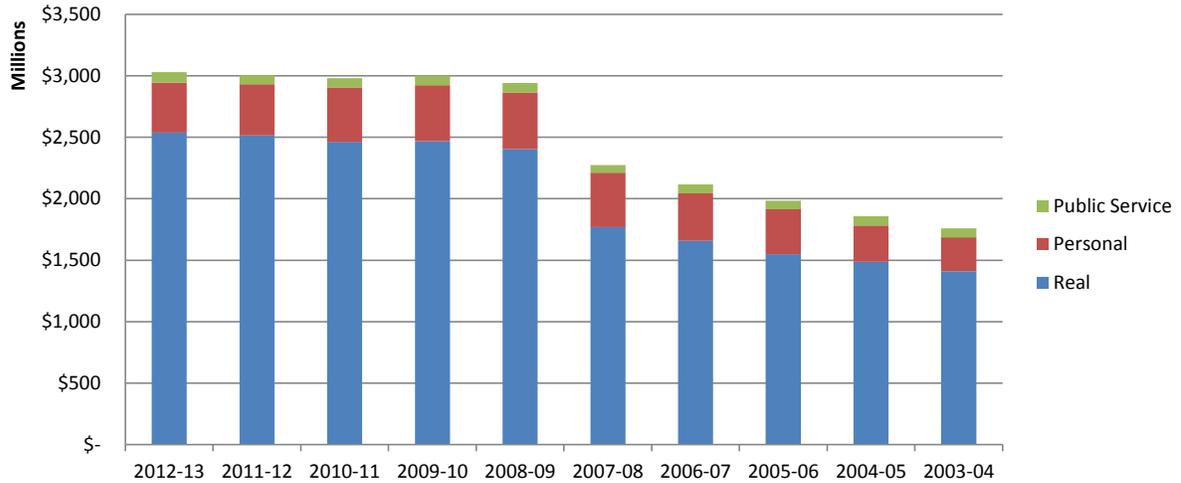
Town of Garner population ranking in Wake County according to population estimates by the North Carolina Office of the State Demographer.

Rank	City	Population
1	Raleigh	411,192
2	Cary	137,540
3	Apex	38,691
4	Wake Forest	30,152
5	Garner	26,342
6	Holly Springs	25,567
7	Morrisville	19,406
8	Fuquay-Varina	18,638
9	Knightdale	11,904
10	Wendell	5,967
11	Zebulon	4,493
12	Rolesville	3,976

•Ranked number **FIVE**, the Town of Garner is a key contributor to the county population and economic sustainability.

Town of Garner
Key Facts and Miscellaneous Statistics

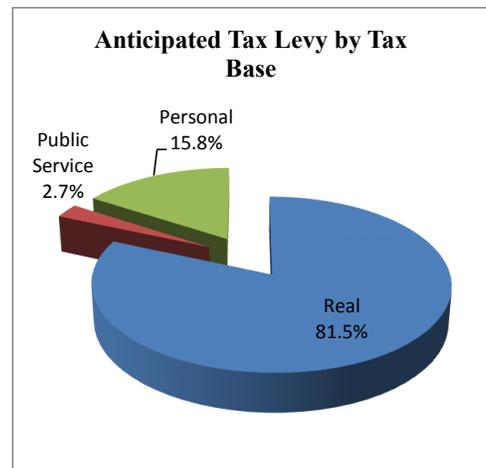
Assessed Values Last Ten Years



•Assessed value is a very important factor to the Town of Garner as the property tax revenue represents 62% of the General Fund revenues.

Analysis of Ad Valorem Tax Base and Anticipated Levy

Tax Base	Actual 2012-13	Estimated 2013-14
Real Property Valuation	\$ 2,539,047,133	\$ 2,566,000,000
Public Service Property	84,276,805	84,000,000
Personal Property	406,538,240	497,300,000 ^{#1}
Total Property Valuation	\$ 3,029,862,178	\$ 3,147,300,000
Tax Rate		
General Fund (including debt service)		\$0.49 per \$100
2013-14 Tax Levy		
\$3,147,300,000 x \$0.49/100		\$ 15,421,770
Late Penalties		5,000
Less Estimated 4.5% Uncollected		(697,120)
Total Anticipated Collections		\$ 14,729,650



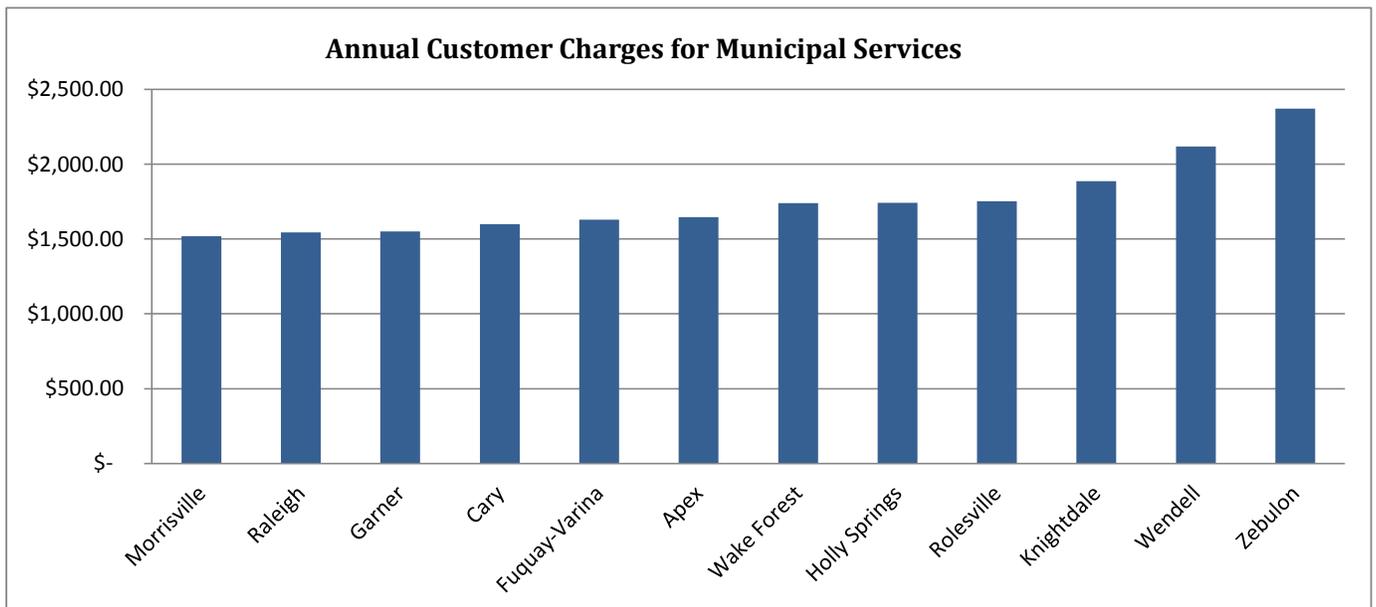
- Real property taxes are a consistent source of revenue as assessed values have increased and collections remain high.
- Each cent of the property tax rate will yield revenues of approximately \$300,567. ^{#2}

Town of Garner
Key Facts and Miscellaneous Statistics

Customer Costs of Municipal Services FY 2013-14

This chart represents annualized costs for city services.
Annual property tax is based on a single family residential unit valued at \$188,755.
Annual water/sewer charges based on usage of 4,500 gallons or 6 CCF per month.

<u>Wake County Municipalities</u>	<u>Property Tax Rate</u>	<u>Annual Property Tax</u>	<u>Annual Solid Waste Fees</u>	<u>Annual Water & Sewer Charges</u>	<u>Annual Storm Water Fees</u>	<u>Total</u>
Morrisville	\$ 0.3900	\$ 736.14	\$ -	\$ 759.48	\$ 23.00	\$ 1,518.62
Raleigh	0.3826	722.18	147.60	626.16	48.00	1,543.94
Garner	0.4900	924.90	-	626.16	-	1,551.06
Cary	0.3500	660.64	180.00	759.48	-	1,600.12
Fuquay-Varina	0.3850	726.71	171.00	731.04	-	1,628.75
Apex	0.3900	736.14	193.80	717.54	-	1,647.48
Wake Forest	0.5100	962.65	-	778.20	-	1,740.85
Holly Springs	0.4350	821.08	189.00	733.20	-	1,743.28
Rolesville	0.4400	830.52	264.00	658.38	-	1,752.90
Knightdale	0.4300	811.65	159.96	890.64	24.00	1,886.25
Wendell	0.4900	924.90	264.00	929.28	-	2,118.18
Zebulon	0.5250	990.96	225.00	1,132.80	24.00	2,372.76



Source: City of Raleigh Budget Office

Town of Garner
Key Facts and Miscellaneous Statistics

Top Ten Employers

Rank	Employers	Employees
1	Wake County Public Schools	1000+
2	Food Lion	360
3	Walmart	350
4	PERGO	284
5	Golden State Foods	265
6	F&D Huebner, LLC (McDonalds)	258
7	Target	251
8	Strategic Behavioral Health Center	206
9	Kroger	200
10	Lowes Foods	160

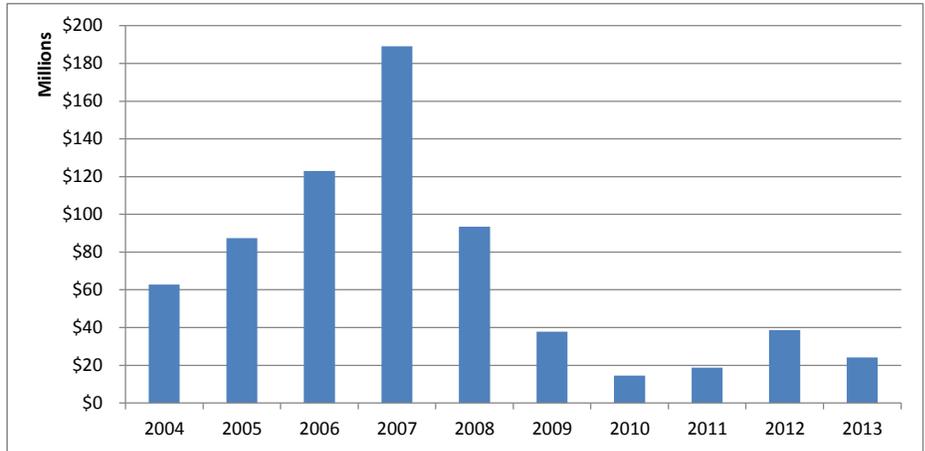
Taxpayers	2012-13 Assessed Valuation
1 Inland American Garner White Oak	\$ 83,377,088
2 Progress Energy Carolinas	69,489,916
3 Pergo	42,589,695
4 Alltell Communications, Inc.	37,455,676
5 Duke Realty LP	25,647,846
6 Abberly Place Garner LP	25,410,771
7 Regency Centers LP	23,543,605
8 Ashton Village LP	22,169,484
9 Garner North South Station LLC	21,230,462
10 Lenox Place Apartments LLC	17,197,070

Source: Wake County Revenue Department

Town of Garner
Key Facts and Miscellaneous Statistics

Construction Information Last Ten Years

Fiscal Year	Permit Total	Construction Value
2004	808	\$ 62,758,376
2005	1004	87,395,619
2006	1025	123,062,464
2007	1104	189,073,566
2008	975	93,456,119
2009	902	37,758,767
2010	840	14,475,118
2011	876	18,816,144
2012	1023	38,680,248
2013	200	24221622



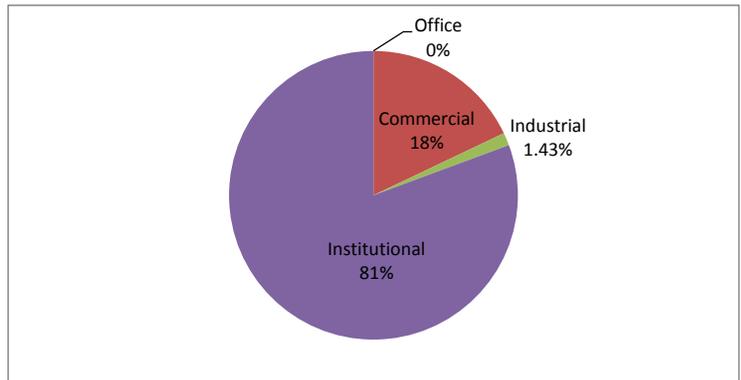
Non-Residential Development in 2012

In 2012 approximately 126,214 square feet of new institutional, commercial, and industrial space was approved by the Town. Total square footage approved was down slightly at 3.2% when compared to 130,421 square feet approved in 2011. In 2003 there was a spike due to large commercial, industrial projects. In 2006, over 200,000 square feet was approved for one project (Wal-Mart). In 2007 there were several large projects approved in Greenfield North including Project Green at 132,319 s.f. and Lot 6 (1100 N. Greenfield Parkway) at 127,942 s.f.. The following list highlights the non-residential projects approved in 2012. Due to the downturn in the economy, approved projects have been down since 2008.

Name & Square Footage

WakeMed Garner Healthplex	50,557 s.f.
Timber Spring (Senior Apartments)	30,000 s.f.
Garner High School 9th Grade Center	21,600 s.f.
PBC Properties (Office and Shop)	9,250 s.f.
Air Experts (HVAC Contractor)	6,000 s.f.
Ditch Witch (Expansion)	4,714 s.f.

Percentage Breakdown by Non-Residential Square Footage 2012



Town of Garner
Key Facts and Miscellaneous Statistics

Garner Parks, Recreation and Cultural Resources

Discover. Play. Celebrate.

12 Playgrounds



12 Shelters



Over 4 miles of paved trails



14 Athletic Fields



6 Tennis Courts

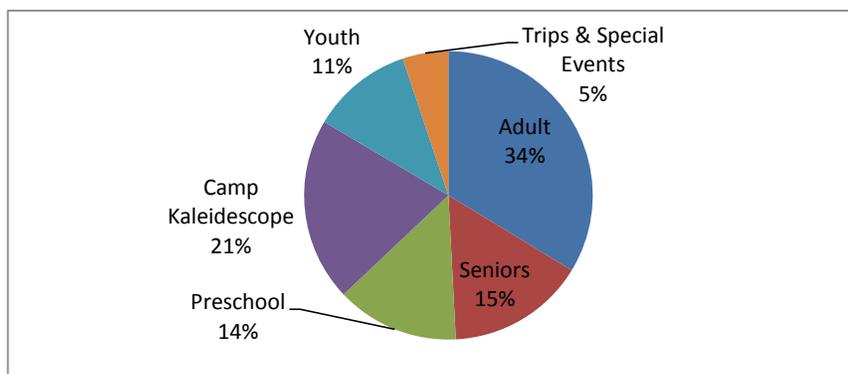


Seasonal Boathouse



Over 350 acres of park space, 271 of which are active areas.

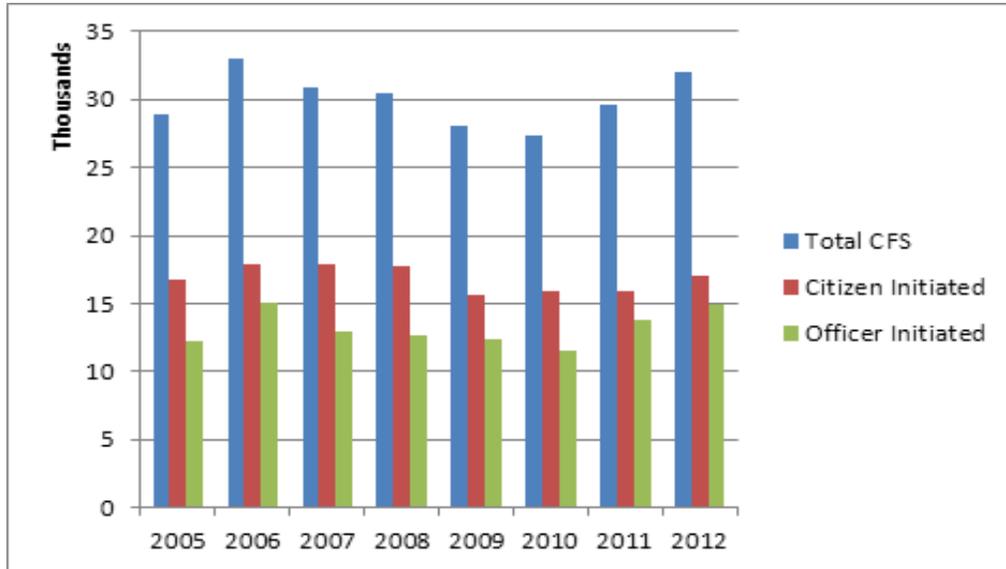
Annual Program Participation



Town of Garner Key Facts and Miscellaneous Statistics

Crime Trends and Police Service

The Police department responds to an average of 29,786 CFS per year. The charts below show the total number of calls and the number that are initiated by citizens and officers.



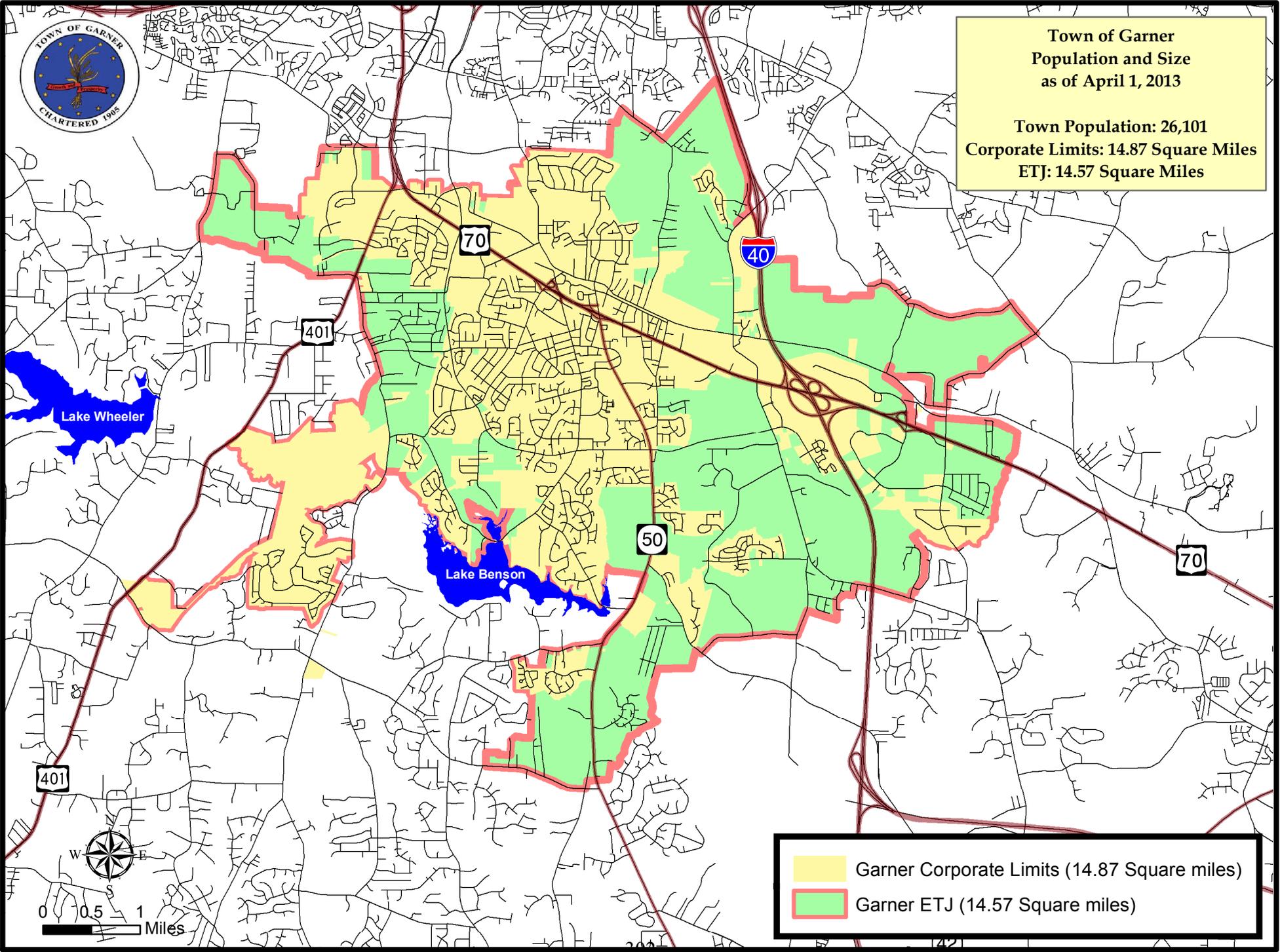
Year	Total CFS	Citizen Initiated	Officer Initiated	Citizen %	Officer %
2005	28,953	16,712	12,241	57.72%	42.28%
2006	32,973	17,900	15,073	54.29%	45.71%
2007	30,910	17,926	12,984	57.99%	42.01%
2008	30,501	17,789	12,712	58.32%	41.68%
2009	28,036	15,625	12,411	55.73%	44.27%
2010	27,345	15,873	11,472	58.05%	41.95%
2011	29,588	15,842	13,746	53.54%	46.46%
2012	31,959	17,080	14,879	53.44%	46.56%

Source: Garner Police Department 2011 Annual Report

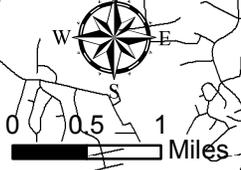


**Town of Garner
Population and Size
as of April 1, 2013**

Town Population: 26,101
Corporate Limits: 14.87 Square Miles
ETJ: 14.57 Square Miles



-  Garner Corporate Limits (14.87 Square miles)
-  Garner ETJ (14.57 Square miles)



GLOSSARY

A glossary of budget terminology.

TOWN OF GARNER GLOSSARY OF BUDGET TERMINOLOGY

ACTION PLAN: Short-term and long-term goals for each program designed to improve efficiency and effectiveness in service delivery as well as the quality of life in the community.

AD VALOREM TAXES: A tax based on value (i.e., a property tax).

APPROPRIATION: A legal authorization granted by the Town Council for departments to make expenditures and to incur obligations for specific purposes; this authorization is limited to the length of the fiscal year.

ASSESSED VALUATION: A valuation set upon real estate and certain items of personal property (i.e., vehicles and equipment used for business purposes) by the County as the basis for levying taxes.

AUDIT: An independent evaluation of the accuracy of the Town's financial statements, financial practices, and internal controls designed to ensure compliance with generally accepted accounting principles. Audits are conducted annually in accordance with state law.

BALANCED BUDGET: The North Carolina Local Government Budget and Fiscal Control Act requires that the budget be *balanced* (i.e., the estimated revenues must equal the proposed spending).

BASE BUDGET: The funding needed to provide exactly the same level of services as provided in the preceding year.

BOND: An obligation issued by the Town as a method of borrowing large amounts of resources for capital projects; bonds are issued for fixed terms and have fixed interest rates.

BONDS AUTHORIZED AND UNISSUED: Bonds that have been legally authorized but not issued, which can be issued and sold by the Town Council following public meetings and approval from the Local Government Commission.

BONDED DEBT: The portion of indebtedness represented by outstanding bonds.

CAPITAL OUTLAY: Expenditure resulting in a replacement for or an addition to the Town's general fixed assets; for budget purposes, any purchase of capital with an estimated cost of \$5,000 or more.

CAPITAL PROJECT: A project financed in whole or in part by the proceeds of bonds and/or a project involving the construction or acquisition of a capital asset. Capital projects may be funded through project ordinances which must be balanced and which are designed to last through the duration of the project.

CAPITAL RESERVE FUNDS: Funds used to set aside money for future major expenditures such as land, equipment, or small construction projects. Capital reserves may also be used to defray major capital expenditures or match grant money from the federal or state governments for capital projects.

COMPREHENSIVE ANNUAL FINANCIAL REPORT: A report which sets out the financial position of the Town and outlines the financial effect of the previous year's operations. Comprehensive Annual Financial Reports for a fiscal year (July 1- June 30) are usually released the following autumn.

CONTINGENCY: Funds set aside in an operating budget to handle unanticipated expenditures over the course of the fiscal year; expenditures from this reserve require specific authorization by the Town Council.

COST OF LIVING ADJUSTMENT: A fixed adjustment to each range/step of the classification and pay plan for the Town, usually tied to an increase in the cost of living.

DEBT LIMIT: The maximum amount of outstanding gross or net debt permitted by law.

DEBT SERVICE: Funds required to make principal and interest payments on outstanding long-term debt and to accumulate monies for future retirement of term bonds.

DECISION PACKAGES: Proposals by departments for programs or projects which were not part of the prior year's budget. Funding is subject to review by the budget team and the Town Council.

EXPENDITURE: Depletion of financial resources to pay for the Town's personnel services, professional services, operations and maintenance, capital outlay, or debt service.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation; for North Carolina local governments, this period is July 1-June 30.

FIXED ASSETS: Long-lived tangible and intangible assets (with a life of more than one year) obtained or controlled as a result of past transactions, including buildings, equipment, improvements other than buildings, and land.

FULL-TIME EMPLOYEE: A Town employee hired to work forty (40) hours per week on a continuing basis and is eligible to participate in the Town's health, dental and life insurance, and retirement programs.

FUND: A set of financial accounts whose resources are equivalent to its liabilities plus equity. These sets of accounts are independent in order to achieve greater accountability or to help attain different goals. The Town uses the General Fund, which accounts for most governmental activities.

FUND BALANCE: The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND BALANCE, UNOBLIGATED/UNAPPROPRIATED: That portion of the fund balance that is not legally segregated for a specific future use; available for appropriation at any time by the Board of Aldermen in the event of a natural or financial emergency.

HIRING RATE: A rate of pay which is five percent (5%) below that rate established as the beginning rate for each position classification on the pay plan; the rate historically paid during the employee's probationary period.

INTANGIBLE ASSET: An asset that is not physical in nature.

INTANGIBLES TAX REIMBURSEMENT: A state-shared revenue to replace the revenue received from the repealed state tax on intangible property (i.e., stocks and bonds).

INVENTORY TAX REIMBURSEMENT: A state-shared revenue to replace the Town's former tax levy on business inventory, which was made non-taxable by the state.

LEVY: (1) Verb: To impose taxes, special assessments or service charges for the support of Town activities. (2) Noun: The total amount of taxes, special assessments or service charges imposed by the Town.

LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT: An act of the State of North Carolina which governs many facets of local government financial activities, including the budget process.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them; the annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the Town are controlled.

PART-TIME EMPLOYEE: For budget purposes, a Town employee hired to work for less than forty (40) hours per week for an indefinite period; part-time employees may be eligible to participate in the Town's health, dental and life insurance and retirement programs, depending on the number of hours worked.

PERFORMANCE MEASURES: Descriptions of a program's effectiveness or efficiency (i.e., response time to public requests, frequency of document updates).

POWELL BILL REVENUES: State-shared revenues from the gasoline tax which are distributed to municipalities based upon population and non-state street mileage. By state statute, Powell Bill expenditures are restricted to improvements in streets or other public thoroughfares.

PROGRAM: A specific activity of a department which is separately budgeted and monitored.

RECLASSIFICATION: Movement of a classification within the Town's classification and pay plan based on changes in the job skills required for a given position.

REVALUATION: Assignment of value to properties, buildings, vehicles, and equipment used for business purposes by the Wake County Tax Assessor's Office; under State law, all property must be revalued at least every eight years.

SALES AND USE TAX: Taxes based on the consumption of goods and services which the state collects for local governments and distributes based upon set formulas.

TAX BASE: The assessed valuation of all taxable and real personal property within the Town's corporate limits.

TAX RATE: The amount of tax stated in terms of a unit of the tax base (i.e. 54 cents per 100 dollars of assessed valuation of taxable property).

TEMPORARY EMPLOYEE: For budget purposes, a Town employee hired to work for less than forty (40) hours per week, or for one hundred eighty (180) days or less, who does not qualify to participate in the Town's health, dental or life insurance programs or retirement programs.

TRANSFER: Movement of cash or other resources between funds.

USER FEE: Charges to those who voluntarily receive governmental services or use governmental facilities. These charges may or may not be designed to recover the full cost associated with providing the service or facility.

WORKLOAD INDICATORS: Descriptions of the type and quality of work assignments handled by a program.

ACCRONYMS

CAFR

See COMPREHENSIVE ANNUAL FINANCIAL REPORT.

COLA

See COST OF LIVING ADJUSTMENT.

CPI

See CONSUMER PRICE INDEX.

FTE

See FULL-TIME EQUIVALENT.

GAAP

See GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

GASB

See GOVERNMENTAL ACCOUNTING STANDARDS BOARD.

GFOA

See GOVERNMENT FINANCE OFFICERS ASSOCIATION.

LGBFA

See LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT.

