

ATTACHMENT A

ANNUAL BUDGET ORDINANCE FY 2022-23 Town of Carrboro, North Carolina

WHEREAS the recommended budget for FY 2022-23 was submitted to the Town Council on May 24, 2022, by the Town Manager pursuant to G.S. 159-11 and filed with the Town Clerk pursuant to G.S. 159-12; and

WHEREAS, on June 7, 2022, the Town Council held a public hearing on the budget pursuant to G.S. 159-12; and

WHEREAS, on June 21, 2022, the Town Council adopted a budget ordinance making appropriations and levying taxes in such sums as the Town Council considers sufficient and proper in accordance with G.S. 159-13;

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CARRBORO, NORTH CAROLINA:

ARTICLE I – GENERAL FUND

Section 1. General Fund Appropriations

The General Fund is the Town of Carrboro's operating account. The following amounts are hereby appropriated by function for the operation of the Town and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

GENERAL GOVERNMENT	\$ 7,016,275
Mayor and Town Council	\$ 436,713
Advisory Boards	60,600
Town Manager	747,767
Economic Development	395,916
Climate Action	217,846
Communication & Engagement	245,808
Housing & Community Services	600,129
Town Clerk	147,240
Finance	1,299,080
Human Resources	712,094
Information Technology	2,153,082
PUBLIC SAFETY	7,744,873
Police	4,498,675
Fire	3,246,198
PLANNING	1,646,398
TRANSPORTATION	2,108,180
PUBLIC WORKS	4,056,942
RECREATION, PARKS, & CULTURAL RESOURCES	1,980,683
NONDEPARTMENTAL	1,746,107
DEBT SERVICE	1,368,217
TOTAL GENERAL FUND	<u>\$ 27,667,675</u>

Section 2. General Fund Revenues

It is estimated that revenues from the following major sources will be available during the fiscal year beginning July 1, 2022, and ending June 30, 2023, to meet the general fund expenditures:

Ad Valorem Tax	\$ 15,340,000
Local Sales Tax	5,419,200
Other Taxes/Licenses	1,652,822
Intergovernmental	1,510,298
Fees and Permits	1,299,813
Sales and Services	184,700
Investment Earnings	15,000
Other Revenues	261,120
Other Financing Sources	1,984,722
Total General Fund	<u>\$ 27,667,675</u>

ARTICLE II – AFFORDABLE HOUSING SPECIAL REVENUE FUND

Section 1. Affordable Housing Fund Appropriation

The Affordable Housing Special Revenue Fund was created by the Town Council to increase the stock of affordable, safe and decent housing within the Town and its' planning jurisdiction. The following amounts are hereby appropriated for Affordable Housing Special Revenue Fund activities:

Community Home Trust	\$ 73,452
Home Consortium Match	14,000
Partnership to End Homelessness	131,677
Interfaith Council Housing	92,950
AHSRF Deferred Loan Program	5,000
Affordable Hsg Advisory Board	500
Critical Home Repair	80,000
Rental Deposits Program	37,000
Acquisition and Development	120,000
Unexpended Reserves	13,844
Total Appropriation	<u>\$568,423</u>

Section 2. Affordable Housing Special Revenue Fund Revenues

There is hereby levied a tax rate of \$.0150 (1.5 cent) on each one hundred dollars (\$100) valuation of taxable property as listed for taxes on January 1, 2022, that shall be devoted solely to the affordable housing activities noted above. In addition, an amount of \$188,193 will be transferred in from the General Fund.

ARTICLE III – CAPITAL PROJECTS

Pursuant to GS 159-13.2, the Town Council may authorize and budget for capital projects and special revenue funds in its annual budget or project ordinance. The project ordinance appropriates revenues and expenditures for however long it takes to complete the project rather than for a single fiscal year.

ARTICLE IV – STORMWATER UTILITY ENTERPRISE FUND

Section 1. Stormwater Utility Enterprise Fund

The purpose of the Stormwater Utility Enterprise Fund is to comprehensively address stormwater management and flooding issues throughout the Town, including making sure the Town stays in compliance with state and federal rules and regulations. A total of \$1,081,601 is appropriated for stormwater activities.

Section 2. Revenues for Stormwater Utility Enterprise Fund

Revenues to support stormwater activities are generated through the fee structure established in the Town Code, Chapter 18, Article II, Section 18-6.

ARTICLE V – PARKING ENTERPRISE FUND

Section 1. Parking Enterprise Fund

The purpose of the Parking Enterprise Fund is to manage parking facilities and services within the Town and monitor related expenses. A total of \$143,190 is appropriated for parking activities.

Section 2. Revenues for Parking Enterprise Fund

Revenues to support the Parking Enterprise Fund include a transfer of funds in the amount of \$143,160 from the General Fund to the Parking Enterprise Funds.

ARTICLE VI – MISCELLANEOUS FEES AND CHARGES

Charges for services and fees by Town Departments are levied in the amounts set forth in the Miscellaneous Fees and Charges Schedule (Attachment F-1 to this ordinance) as adopted by the Town Council.

ARTICLE VII – GENERAL AUTHORITIES

Section 1. The following authorities shall apply:

- a. The Town Manager may transfer funds between departments and functions within the General Fund for pay adjustments; service level benefits; law enforcement separation allowance; unemployment insurance; retiree, dependent, health insurance benefits; and, for any other purpose deemed necessary by the Town Manager without further action by the Town Council.

- b. The Town Manager may transfer funds within departments and functions.
- c. When unassigned fund balance exceeds 35% in the General Fund, the Town Manager, in accordance with the Town's Fund Balance Policy, may set aside an amount in assigned fund balance for transfer to the Capital Projects Fund for future projects.
- d. All funds encumbered or designated within fund balance for expenditures as confirmed in the annual audit for the year ending June 30, 2022, shall be re-appropriated to the Fiscal Year 2022-23 Adopted Budget without further action by the Town Council.
- e. The Finance Officer may approve transfer requests between programs or organizational units within the adopted general fund budget.
- f. Transfers between Funds may be authorized only by the Town Council.
- g. The Orange County Tax Collector, is authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Orange County Tax Assessor, and in the tax receipts herewith delivered to the Tax Collector, in the amounts and from the taxpayers likewise set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Orange. This section of the ordinance shall be a full and sufficient authority to direct, require, and enable the Orange County Tax Collector to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.
- h. Pursuant to NCGS 160A-314.1 and 160A-317 the Town of Carrboro authorizes Orange County to provide recycling collection services within the Town and to impose and administer a basic annual services fee per household for recycling services and a solid waste convenience center fee for residents within the Town.
- i. Under GS143-64.32, architectural, engineering, and surveying services with fees less than thirty thousand dollars (\$30,000) may be exempt from the RFQ (Request for Qualification) process if approved by the Town Manager.

Section 2. There is hereby levied the following rates of tax on each one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2022, for the purpose of raising the revenue constituting the general property taxes as set forth in the foregoing estimates of revenue (Article I, Section 2), to finance the foregoing General Fund appropriations (Article I, Section 1). One- and one-half cents of the total tax rate shall be devoted exclusively to the Affordable Housing Fund.

General Fund	\$.5894
Affordable Housing Fund.....	<u>\$.0150</u>
Total Tax Rate	\$.6044

Section 3. The Finance Officer shall distribute property tax collections to the appropriate fund(s) at least monthly as levied in Article VII, Section 2 above.

Section 4. In accordance with G.S. 159-13, a copy of this ordinance shall be filed with the Town Manager, the Finance Officer, and the Town Clerk.

The foregoing ordinance, having been submitted to a vote of the Town Council, received the following vote, and was duly adopted this 21st day of June 2022:

Ayes:

Noes:

Absent or Excused: