



**PROPOSED FISCAL YEAR 2021-2022  
BUDGET  
TOWN OF GARLAND**

**Section 1: General Fund**

Anticipated Revenues:

|                                    |                     |
|------------------------------------|---------------------|
| AD VALOREM TAXES – CURRENT         | \$151,334.00        |
| AD VALOREM TAXES – PRIOR YEARS     | \$6,000.00          |
| MOTOR VEHICLE TAXES                | \$27,286.00         |
| MOTOR VEHICLE LICENSES             | \$3,500.00          |
| MOTOR VEHICLE INTEREST             | \$160.00            |
| UTILITY FRANCHISE TAX REFUND       | \$31,000.00         |
| LOCAL OPTION SALES TAX REFUND      | \$180,162.00        |
| BUILDING & ZONING PERMITS          | \$1,100.00          |
| REFUSE COLLECTION FEES             | \$108,000.00        |
| SOLID WASTE DISPOSAL TAX           | \$350.00            |
| BUSINESS REGISTRATION FEE          | \$600.00            |
| TAX PENALTIES/INTEREST             | \$1,800.00          |
| WINE & BEER PERMIT/TAX             | \$2,500.00          |
| INTEREST                           | \$800.00            |
| MISCELLANEOUS REVENUE              | \$350.57            |
| CREDIT CARD PROCESSING FEE         | \$3,500.00          |
| CEMETERY PLOT SALES                | \$5,000.00          |
| FUND BALANCE                       | \$6,557.43          |
| <b>Total General Fund Revenues</b> | <b>\$530,000.00</b> |

Anticipated Expenditures:

|  |                     |
|--|---------------------|
| GOVERNING BODY                         | \$27,150.00         |
| ADMINISTRATION                         | \$115,735.00        |
| ELECTIONS                              | \$4,000.00          |
| TAX SUPPLIES/SOFTWARE                  | \$3,465.00          |
| COMMUNITY EVENTS                       | \$6,557.43          |
| LEGAL                                  | \$12,000.00         |
| PUBLIC BUILDINGS                       | \$72,300.00         |
| ZONING                                 | \$21,687.69         |
| FIRE DEPARTMENT                        | \$20,000.00         |
| STREETS & HIGHWAYS                     | \$96,095.00         |
| SANITATION                             | \$108,000.00        |
| RECREATION DEPARTMENT                  | \$25,009.88         |
| CEMETERY                               | \$18,000.00         |
| <b>Total General Fund Expenditures</b> | <b>\$530,000.00</b> |

## Section 2: Water and Sewer Fund

### Anticipated Revenues:

|  |                     |
|--|---------------------|
| MISCELLANEOUS REVENUE                      | \$100.00            |
| WATER CHARGES FOR UTILITIES                | \$108,000.00        |
| SEWER CHARGES FOR                          | \$140,000.00        |
| PENALTIES & INTEREST                       | \$8,000.00          |
| RECONNECTION FEES                          | \$3,900.00          |
| COUNTY WATER FEES                          | \$26,000.00         |
| FUND BALANCE                               | \$11,000.00         |
| <b>Total Water and Sewer Fund Revenues</b> | <b>\$297,000.00</b> |

### Anticipated Expenditures:

|  |                     |
|--|---------------------|
| DEBT SERVICE                                   | \$12,719.00         |
| ADMINISTRATION                                 | \$1,500.00          |
| SOFTWARE                                       | \$2,800.00          |
| OPERATIONS                                     | \$279,981.00        |
| <b>Total Water and Sewer Fund Expenditures</b> | <b>\$297,000.00</b> |

## Section 3: Powell Bill Fund

### Anticipated Revenues:

|  |                    |
|--|--------------------|
| POWELL BILL INTEREST                   | \$12.00            |
| POWELL BILL ALLOCATION                 | \$26,000.00        |
| POWELL BILL FUND BALANCE               | \$14,988.00        |
| <b>Total Powell Bill Fund Revenues</b> | <b>\$41,000.00</b> |

### Anticipated Expenditures:

|  |                    |
|--|--------------------|
| PROFESSIONAL SERVICES                      | \$1,800.00         |
| MAINTENANCE & REPAIR                       | \$39,200.00        |
| <b>Total Powell Bill Fund Expenditures</b> | <b>\$41,000.00</b> |

## Proposed 2020-2021 Fee Schedule.

Attached is a copy of the proposed 2021/2022 fee schedule with the following proposed fee change: Increase Out of Town Resident Cemetery Plot Fee from \$600.00 to \$800.00.

## Municipal Tax Rates Established.

1. There is hereby levied, for Fiscal Year 2021-2022, an Ad Valorem tax rate of seventy-two cents (\$.72) per one hundred dollars (\$100) assessed valuation of property listed as of January 1, 2021. This property tax is the same rate as compared to the current FY2020-2021. This rate will yield collections of approximately \$178,620.00 in tax revenues based on a collection rate of 90%. The Ad Valorem tax base is estimated to be \$27,564,864. 2021 Ad Valorem tax collections are projected at \$151,334.00 based on a 90% collection rate and Motor Vehicle tax collections are projected at \$27,286.00 based on a 100% collection rate.
2. A discount of two percent (2%) will be given for property and personal taxes paid by August 31<sup>st</sup> of each fiscal year.
3. A Motor Vehicle License fee of ten dollars (\$10.00) will be assessed per motor vehicle.

*Pamela Cashwell*

Pamela Cashwell, Town Clerk/Finance Officer