



Town of Garland

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Austin Brown

Mayor

Commissioners:

Carolyn R. Melvin

Barbara A. Peterson

Jo A. Strickland

Andy Johnson

Ralph Smith Jr.

BUDGET MESSAGE FOR THE 2022/2023 PROPOSED BUDGET

The Town of Garland Proposed Budget for 2022/2023 includes total revenues and expenditures in the amount of \$886,500.00 for three funds as listed:

General Fund	\$562,000.00
Water/Sewer Fund	\$290,000.00
Powell Bill Fund	\$ 34,500.00
TOTAL 2022/2023 PROPOSED BUDGET	\$886,500.00
2021/2022 TOTAL AMENDED BUDGET	\$934,600.00
2020/2021 TOTAL BUDGET	\$859,351.00
2019-2020 TOTAL BUDGET	\$983,063.50
2018/2019 TOTAL BUDGET	\$986,988.62

The 2022/2023 Proposed Budget denotes a decrease of \$48,100.00 in total revenues and expenditures for the three funds as compared to the current fiscal year totals.

GENERAL FUND

2022/2023 Proposed Budget	\$562,000.00
2021/2022 Amended Budget	\$593,920.82
2020/2021 Budget	\$522,250.00
2019/2020 Budget	\$636,563.50
2018/2019 Budget	\$612,105.19

HIGHLIGHTS

REVENUES

- Represents an overall decrease of \$31,920.82 in the proposed 2022/2023 General Fund Budget based on the current General Fund Budget. The majority of the approximate 5.3% decrease in revenue is contributed to a decrease of \$20,767.31 in the use of appropriated Fund Balance.
- Ad Valorem Tax Revenues have been configured on a collection rate of 90%. The total valuation is estimated at \$28,537,917.00 which could yield approximately \$184,925.00 in tax revenue based on the tax rate of .72 cent per \$100.00 valuation. 2022 Ad Valorem tax collections are projected at \$158,886.00 and Motor Vehicle tax collections are projected at \$26,039.00. This represents an increase of \$6,305.00 compared to the current budget.
- Motor Vehicle Licenses Fees will remain at \$10.00/vehicle for 2022/2023 with projected revenues unchanged from the current budget of \$3,500.00.
- Business Registration Fees projected at \$700.00. A fee of \$20.00 per business annually will be assessed to cover the administrative costs of the Business Registration Program in 2022/2023.
- Local Option Sales Tax Revenue was increased \$29,838.00 from \$180,162.00 to \$210,000.00 based on the current year's receivables.
- Utility Franchise tax revenues decreased \$1,000.00 from \$31,000.00 to \$30,000.00.
- Refuse Collection revenues decreased \$18,000.00 to \$90,000.00 as compared to \$108,000.00 in the current budget. This decrease in projected revenue is based on the board's decision to change current services. Curb-side recycling will be eliminated, and an alternate means of recycling will be

instituted. A decrease in customers fees will occur as a result of service changes and the decrease in revenues reflect these changes.

- Cemetery Plot Sales have a projected revenue of \$5,730.00.

EXPENSES

- Governing Body expenses increased by \$75.00 with total expenditures projected at \$27,825.00.
- Administrative Department expenses increased by \$6,515.75 with total expenditures projected at \$122,250.72. A 2% COLA and a 3% pay increase on the anniversary date is included in this proposed budget.
- No Elections expenses projected in the proposed 2022/2023 budget.
- Tax Supplies/Software expenses increased \$200.00 from \$3,400.00 to \$3,600.00.
- Legal expenses remain unchanged at \$12,000.00.
- Building Fund expenses decreased \$31,000.00 from \$79,800.00 to \$48,800.00.
- Police expenses were allocated in this proposed budget in the amount of \$62,000.00 with plans to contract with deputies to provide police protection for the 2022/2023 fiscal year.
- Zoning expenditures decreased \$19,415.59 in this proposed budget from \$21,615.59 to \$2,200.00. A Comprehensive Land Use Plan costing \$15,000.00 was included in the current budget accounting for the decrease in expenditures for the 2022/2023 proposed budget.
- Streets and Highways expenditures decreased \$18,240.00 from \$131,495.00 to \$113,255.00. This decrease is reflected in the amount of fund balance in the current budget appropriated to purchase an excavator. This proposed budget includes funding for a full-time employee with benefits, a 2% COLA and a 3% pay increase on their anniversary date.
- Sanitation Department expenses decreased \$20,100.00 from \$110,100.00 to \$90,000.00 based on the proposed changes in services to eliminate curb-side recycling. The Town of Garland will receive a Consumer Price Index increase in costs from the contracted vendor.
- Parks & Recreation Department expenses decreased \$1,055.88 from \$41,219.76 to \$40,163.88.
- Cemetery Department projected expenses decreased \$5,260.94 from \$20,060.94 to \$14,800.00. The current budget included insurance proceeds

received from damages to the cemetery and account for some of the decrease in expenditures in this proposed budget.

WATER/SEWER FUND

2022/2023 Proposed Budget	\$290,000.00
2021/2022 Amended Budget	\$297,000.00
2020/2021 Budget	\$290,000.00
2019/2020 Budget	\$299,500.00
2018/2019 Budget	\$298,456.43

HIGHLIGHTS

REVENUES

- Proposed budget represents an approximate 2.35% decrease in the total Water/Sewer Fund Budget as compared to the current fiscal year budget. Total decrease equals \$7,000.00 and this is attributed to the decreased use of Fund Balance appropriations. Fund Balance appropriation of \$4,000.00 is allocated in the proposed 2022/2023 budget as compared to \$11,000.00 appropriated in the current budget. No water/sewer customer fee increases are proposed for 2022/2023.
- Water Revenue projections remain unchanged at \$108,000.00 based on the actual current year collections.
- Sewer Revenue projections remain unchanged at \$140,000.00 based on the actual current year collections.
- County Water Revenue projections remain unchanged at \$26,000.00. No rate increases are proposed for 2022/2023.

EXPENSES

- Debt Service payment of \$12,719.00 remains unchanged in the proposed 2022/2023 Budget for the Water Meter Replacement Loan.
- Contingency Funds have been proposed in the amount of \$4,000.00 to cover emergent or unplanned expenses that may arise in the 2022/2023 fiscal year.
- Administration/Postage Fund expenditures remain the same at \$1,500.00.
- Software expenditures increased \$500.00 from \$2,800.00 to \$3,300.00.
- Salaries and Wages increased \$41,000.00 from \$43,000.00 to \$84,000.00. Increased expenditure projections are allocated to hire a permanent full-

time employee for public works preferably with experience and certifications in water/sewer operations.

- Utilities for water and sewer increased \$927.00 from \$20,073.00 to \$21,000.
- Maintenance and Repairs for equipment, buildings and vehicles expenditures decreased \$16,500.00 from \$38,300.00 to \$21,800.00.
- Water Tank Maintenance expenses remained the same at \$11,923.00.
- Neptune Subscription and Warranty expenses projected at \$12,000.00.
- Professional Services expenditures projected at \$13,000.00 as compared to \$23,900.00 in the current budget.
- Communications/PR expenses increased \$98.00 from \$602.00 to \$700.00.
- Departmental Supplies expenses decreased \$3,000.00 from \$10,000.00 to \$7,000.00.
- Dues/Travel/School increased \$200.00 from \$2,500.00 to \$2,700.00.
- Insurance and Bonds increased \$400.00 from \$3,600.00 to \$4,000.00.
- Gas expenses increased by \$1,719.00 from \$2,481.00 to \$4,200.00.
- Chemical expenses decreased by \$70.00 from \$10,070.00 to \$10,000.00.
- Uniform expenses are projected at \$1,800.00.
- Penalties/Fines expenses decreased \$2,500.00 from \$7,500.00 to \$5,000.00 with continued plans to decrease the causative factors triggering violations.
- Testing expenses increased \$1,000.00 from \$22,000.00 to \$23,000.00.
- Contracted Services expenses decreased \$9,180.00 to no allocation in the 2022/2023 with plans to eliminate contracted staffing services at the end of this fiscal year.

POWELL BILL FUND

2022/2023 Proposed Budget	\$34,500.00
2021/2022 Amended Budget	\$41,000.00
2020/2021 Budget	\$47,101.00
2019/2020 Budget	\$47,000.00
2018/2019 Budget	\$76,427.00

HIGHLIGHTS

REVENUES

- Allocations projected at \$31,496.00 based on the current year’s allocation of \$31,991.31. This represents a decrease of \$495.31 based on the 2021/2022 allocation.

- Proposed budget includes use of Fund Balance appropriation of \$3,000.00 versus use of Fund Balance in the current budget of \$11,676.00.

EXPENSES

- Maintenance and Repair expenditures proposed are \$32,500.00 as compared to \$41,879.31 in the 2021/2022 Budget. The decrease in expenditures is attributed to a decrease in available fund balance secondary to paving that was completed in the current year.

A Proposed 2022/2023 Fee Schedule is attached listing fees and rates charged by the Town of Garland with the following proposed fee changes: Yard Sale Permit \$10.00, Cemetery Plots- In-Town Residents \$400.00 per plot, Out-of-Town Residents \$800.00 per plot, Reconnection Fee- \$75.00 and reconnect hours will be from 3-5 pm, After Hours Reconnection Fee- \$125.00, Tampering Fee- \$500.00 per occurrence.

A DISCOUNT OF 2% WILL BE GIVEN FOR REAL AND PERSONAL PROPERTY TAXES PAID BY AUGUST 31, 2022.

Prepared and Submitted by:

Pamela Cashwell

Pamela Cashwell, Town Clerk/Finance Officer