



FISCAL YEAR 2024-2025 BUDGET ORDINANCE TOWN OF GARLAND

“BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF GARLAND, NORTH CAROLINA” that the following anticipated fund revenues and expenditures are hereby appropriated and approved for the operation of the town government and its activities for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

Section 1: General Fund

Anticipated Revenues:

AD VALOREM TAXES – CURRENT	\$174,000.00
AD VALOREM TAXES – PRIOR YEARS	\$10,000.00
MOTOR VEHICLE TAXES	\$20,500.00
MOTOR VEHICLE LICENSES	\$2,000.00
MOTOR VEHICLE INTEREST	\$150.00
UTILITY FRANCHISE TAX REFUND	\$25,000.00
LOCAL OPTION SALES TAX REFUND	\$210,000.00
BUILDING & ZONING PERMITS	\$1,000.00
REFUSE COLLECTION FEES	\$96,000.00
SOLID WASTE DISPOSAL TAX	\$325.00
BUSINESS REGISTRATION FEE	\$500.00
TAX PENALTIES/INTEREST	\$2,000.00
WINE & BEER PERMIT/TAX	\$2,500.00
INTEREST	\$500.00
CREDIT CARD PROCESSING FEE	\$3,250.00
CEMETERY PLOT SALES	\$5,500.00
Total General Fund Revenues	\$553,225.00

Anticipated Expenditures:

GOVERNING BODY	\$17810.00
ADMINISTRATION	\$188,480.00
TAX SUPPLIES/SOFTWARE	\$3600.00
COMMUNITY EVENTS	\$5,200.00
LEGAL	\$12,000.00
PUBLIC BUILDINGS	\$66,000.00
ZONING/CE	\$7,700.00
FIRE DEPARTMENT	\$15,000.00
STREETS & HIGHWAYS	\$119,585.00
SANITATION	\$90,000.00
RECREATION DEPARTMENT	\$13,350.00
CEMETERY	\$14,500.00
Total General Fund Expenditures	\$553,225.00

Section 2: Water and Sewer Fund

Anticipated Revenues:

MISCELLANEOUS REVENUE	\$100.00
WATER CHARGES FOR UTILITIES	\$115,000.00
SEWER CHARGES FOR UTILITES	\$145,000.00
PENALTIES & INTEREST	\$8,000.00
RECONNECTION FEES	\$3,900.00
COUNTY WATER FEES	\$28,000.00
Total Water and Sewer Fund Revenues	\$300,000.00

Anticipated Expenditures:

ADMINISTRATION	\$2,200.00
SOFTWARE	\$2,500.00
OPERATIONS	\$295,300.00
Total Water and Sewer Fund Expenditures	\$300,000.00

Section 3: Powell Bill Fund

Anticipated Revenues:

POWELL BILL INTEREST	\$25.00
POWELL BILL ALLOCATION	\$31,500.00
Total Powell Bill Fund Revenues	\$31,525.00

Anticipated Expenditures:

PROFESSIONAL SERVICES	\$2,000.00
MAINTENANCE & REPAIR	\$29,525.00
Total Powell Bill Fund Expenditures	\$31,525.00

Section 4: Fee Schedule.

There is hereby established and approved for Fiscal Year 2024-2025 various fees, charges, and rates, as contained in the Town of Garland Fee Schedule. Attached is a copy of the fee schedule and therefore incorporated within this Budget Ordinance.

Section 5: Municipal Tax Rates Established.

1. There is hereby levied, for Fiscal Year 2024-2025, an Ad Valorem tax rate of forty-eight cents (\$.48) per one hundred dollars (\$100) assessed valuation of property listed as of January 1, 2024. This rate will yield collections of approximately \$174000.0000 in tax revenues based on a collection rate of 100%. The Ad Valorem tax base is estimated to be

\$36,294,939.00. Sampson County conducted a revaluation effective January 1, 2024, therefore producing a revenue neutral tax rate of \$.44.

2. A Motor Vehicle License fee of ten dollars (\$10.00) will be assessed per motor vehicle.

Section 6: Mayoral and Board Compensation.

For FY2024-2025, the mayor will receive a monthly stipend of one hundred and cents (\$100.00). Board members will receive a monthly stipend of one hundred dollar (\$100.00).

Section 7: Adoption Provisions.

1. The adoption of this budget ordinance reaffirms all other taxes, penalties, licenses, fines, fees, charges, and rates heretofore adopted and not repealed as of this date.
2. The adoption of this budget ordinance will be at the functional level of each department of each fund within the budget ordinance.

Section 8: Special Authorization.

The budget officer, under the N. C. Budget and Fiscal Control Act, is hereby authorized to transfer up to \$1,000 of any department's appropriations between line items within the same department. The transfers must be reported at the next regular meeting of the Governing Board. No interdepartmental or interfund transfers may be made except upon authorization by the Governing Board. Reallocations of revenues or expenditures of salaries and wages and expenditures from one department to another department within each fund of the budget ordinance will require a Board approved budget amendment.

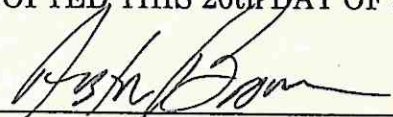
Section 9: Utilization of Budget Ordinance.

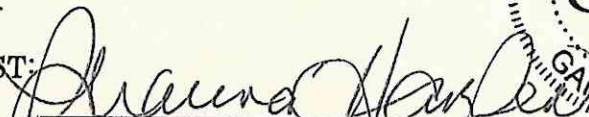
1. This budget ordinance shall be the basis of the financial plan for the Town of Garland municipal government during the FY 2024-2025. The finance officer shall administer the budget and shall ensure the Board and operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.
2. The finance department shall establish and maintain all records, which are in consonance with this budget ordinance, and the appropriate Statutes of the State of North Carolina.

Section 10: Distribution.

Copies of this budget ordinance shall be furnished to the Mayor, Board, Town Clerk/ Finance Officer, and Departmental Managers to be kept on file by them for their direct use in the disbursement of funds.

ADOPTED THIS 20th DAY OF JUNE 2024.


Austin Brown, Mayor

ATTEST: 
Shauna Harper, Town Clerk/Finance Officer

