



**FISCAL YEAR 2022-2023
PROPOSED BUDGET
TOWN OF GARLAND**

Section 1: General Fund

Anticipated Revenues:

AD VALOREM TAXES – CURRENT	\$158,886.00
AD VALOREM TAXES – PRIOR YEARS	\$5,000.00
MOTOR VEHICLE TAXES	\$26,039.00
MOTOR VEHICLE LICENSES	\$3,500.00
MOTOR VEHICLE INTEREST	\$150.00
UTILITY FRANCHISE TAX REFUND	\$30,000.00
LOCAL OPTION SALES TAX REFUND	\$210,000.00
BUILDING & ZONING PERMITS	\$1,000.00
REFUSE COLLECTION FEES	\$90,000.00
SOLID WASTE DISPOSAL TAX	\$325.00
BUSINESS REGISTRATION FEE	\$700.00
TAX PENALTIES/INTEREST	\$2,000.00
WINE & BEER PERMIT/TAX	\$2,570.00
INTEREST	\$500.00
MISCELLANEOUS REVENUE	\$100.00
CREDIT CARD PROCESSING FEE	\$3,500.00
CEMETERY PLOT SALES	\$5,730.00
FUND BALANCE	\$22,000.00
Total General Fund Revenues	\$562,000.00

Anticipated Expenditures:

GOVERNING BODY	\$27,825.00
ADMINISTRATION	\$122,250.72
TAX SUPPLIES/SOFTWARE	\$3,600.00
COMMUNITY EVENTS	\$5,105.40
LEGAL	\$12,000.00
PUBLIC BUILDINGS	\$48,800.00
POLICE	\$62,000.00
ZONING	\$2,200.00
FIRE DEPARTMENT	\$20,000.00
STREETS & HIGHWAYS	\$113,255.00
SANITATION	\$90,000.00
RECREATION DEPARTMENT	\$40,163.88
CEMETERY	\$14,800.00
Total General Fund Expenditures	\$562,000.00

Section 2: Water and Sewer Fund

Anticipated Revenues:

MISCELLANEOUS REVENUE	\$100.00
WATER CHARGES FOR UTILITIES	\$108,000.00
SEWER CHARGES FOR UTILITES	\$140,000.00
PENALTIES & INTEREST	\$8,000.00
RECONNECTION FEES	\$3,900.00
COUNTY WATER FEES	\$26,000.00
FUND BALANCE	\$4,000.00
Total Water and Sewer Fund Revenues	\$290,000.00

Anticipated Expenditures:

DEBT SERVICE	\$12,719.00
CONTINGENCY	\$4,000.00
ADMINISTRATION	\$1,500.00
SOFTWARE	\$3,300.00
OPERATIONS	\$268,481.00
Total Water and Sewer Fund Expenditures	\$290,000.00

Section 3: Powell Bill Fund

Anticipated Revenues:

POWELL BILL INTEREST	\$4.00
POWELL BILL ALLOCATION	\$31,496.00
POWELL BILL FUND BALANCE	\$3,000.00
Total Powell Bill Fund Revenues	\$34,500.00

Anticipated Expenditures:

PROFESSIONAL SERVICES	\$2,000.00
MAINTENANCE & REPAIR	\$32,500.00
Total Powell Bill Fund Expenditures	\$34,500.00

Proposed 2022-2023 Fee Schedule.

Attached is a copy of the proposed 2022/2023 fee schedule 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.

Municipal Tax Rates Established.

1. There is hereby levied, for Fiscal Year 2022-2023, an Ad Valorem tax rate of seventy-two cents (\$.72) per one hundred dollars (\$100) assessed valuation of property listed as of January 1, 2022. This property tax is the same rate as compared to the current FY2021-2022. This rate will yield collections of approximately \$184,925.00 in tax revenues based on a collection rate of 90%. The Ad Valorem tax base is estimated to be \$28,537,917.00. 2022-2023 Ad Valorem tax collections are projected at \$158,886.00 and Motor Vehicle tax collections are projected at \$26,039.00 based on a 90% collection rate.
2. A discount of two percent (2%) will be given for property and personal taxes paid by August 31st 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