



**PROPOSED FISCAL YEAR 2020-2021  
BUDGET  
TOWN OF GARLAND**

**Section 1: General Fund**

Anticipated Revenues:

AD VALOREM TAXES – CURRENT	\$160,000.00
AD VALOREM TAXES – PRIOR YEARS	\$5,980.00
MOTOR VEHICLE TAXES	\$20,000.00
MOTOR VEHICLE LICENSES	\$3,000.00
MOTOR VEHICLE INTEREST	\$150.00
UTILITY FRANCHISE TAX REFUND	\$30,000.00
LOCAL OPTION SALES TAX REFUND	\$150,000.00
BUILDING & ZONING PERMITS	\$400.00
REFUSE COLLECTION FEES	\$105,000.00
SOLID WASTE DISPOSAL TAX	\$300.00
BUSINESS REGISTRATION FEE	\$600.00
TAX PENALTIES/INTEREST	\$1,800.00
WINE & BEER PERMIT/TAX	\$2,550.00
INTEREST	\$2,600.00
MISCELLANEOUS REVENUE	\$315.55
CREDIT CARD PROCESSING FEE	\$2,000.00
CEMETERY PLOT SALES	\$3,000.00
COMMUNITY DAY-UNRESTRICTED	\$3,817.79
COMMUNITY DAY-RESTRICTED	\$2,276.78
CAIN PARK-RESTRICTED	\$6,209.88
<b>Total General Fund Revenues</b>	<b>\$500,000.00</b>

Anticipated Expenditures:

GOVERNING BODY	\$21,185.00
ADMINISTRATION	\$117,770.55
TAX SUPPLIES/SOFTWARE	\$3,600.00
COMMUNITY EVENTS	\$6,094.57
LEGAL	\$12,000.00
PUBLIC BUILDINGS	\$71,000.00
ZONING	\$2,700.00
STREETS & HIGHWAYS	\$119,140.00
SANITATION	\$97,000.00
RECREATION DEPARTMENT	\$33,009.88
CEMETERY	\$12,000.00
CONTINGENCY	\$4,500.00
<b>Total General Fund Expenditures</b>	<b>\$500,000.00</b>

## Section 2: Water and Sewer Fund

### Anticipated Revenues:

MISCELLANEOUS REVENUE	\$200.00
WATER CHARGES FOR UTILITIES	\$108,000.00
SEWER CHARGES FOR	\$140,000.00
PENALTIES & INTEREST	\$7,800.00
RECONNECTION FEES	\$4,000.00
COUNTY WATER FEES	\$25,000.00
<b>Total Water and Sewer Fund Revenues</b>	<b>\$285,000.00</b>

### Anticipated Expenditures:

DEBT SERVICE	\$12,719.00
CONTINGENCY	\$6,000.00
ADMINISTRATION	\$1,500.00
SOFTWARE	\$3,200.00
OPERATIONS	\$261,581.00
<b>Total Water and Sewer Fund Expenditures</b>	<b>\$285,000.00</b>

## Section 3: Powell Bill Fund

### Anticipated Revenues:

POWELL BILL INTEREST	\$20.00
POWELL BILL ALLOCATION	\$20,000.00
POWELL BILL FUND BALANCE	\$10,000.00
<b>Total Powell Bill Fund Revenues</b>	<b>\$30,020.00</b>

### Anticipated Expenditures:

PROFESSIONAL SERVICES	\$2,020.00
MAINTENANCE & REPAIR	\$28,000.00
<b>Total Powell Bill Fund Expenditures</b>	<b>\$30,020.00</b>

### **Proposed 2020-2021 Fee Schedule.**

Attached is a copy of the proposed 2020/2021 fee schedule with the following proposed fee change:

#### **Zoning Application Fee increase from \$50.00 to \$75.00**

#### **Municipal Tax Rates Established.**

1. There is hereby levied, for Fiscal Year 2020-2021, an Ad Valorem tax rate of seventy-two cents (\$.72) per one hundred dollars (\$100) assessed valuation of property listed as of January 1, 2020. This property tax is the same rate as compared to the current FY2019-2020. This rate could yield collections of approximately \$189,527.53 in tax revenues based on a collection rate of 90%. The Ad Valorem tax base is estimated to be \$29,248,076.00. Because of the potential impact of the Covid-19 pandemic, collection projections will be estimated at \$180,000.00 in the proposed 2020/2021 budget. If collections exceed the projections during the 2020/2021 fiscal year, tax revenues can be increased by amending the Budget Ordinance. 2020 Ad Valorem tax collections are projected at \$160,000.00 and Motor Vehicle tax collections are projected at \$20,000.00.

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, Town Clerk/Finance Officer**