



FISCAL YEAR 2023-2024 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, 2023 and ending June 30, 2024.

Section 1: General Fund

Anticipated Revenues:

AD VALOREM TAXES – CURRENT	\$154,972.00
AD VALOREM TAXES – PRIOR YEARS	\$5,000.00
MOTOR VEHICLE TAXES	\$22,630.00
MOTOR VEHICLE LICENSES	\$3,350.00
MOTOR VEHICLE INTEREST	\$150.00
UTILITY FRANCHISE TAX REFUND	\$32,000.00
LOCAL OPTION SALES TAX REFUND	\$215,000.00
BUILDING & ZONING PERMITS	\$1,000.00
REFUSE COLLECTION FEES	\$92,000.00
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	\$23,473.00
Total General Fund Revenues	\$565,000.00

Anticipated Expenditures:

GOVERNING BODY	\$29,325.00
ADMINISTRATION	\$129,016.00
TAX SUPPLIES/SOFTWARE	\$3,600.00
ELECTIONS	\$4,000.00
COMMUNITY EVENTS	\$5,227.00
LEGAL	\$12,000.00
PUBLIC BUILDINGS	\$54,300.00
POLICE	\$53,000.00
ZONING	\$700.00
FIRE DEPARTMENT	\$20,000.00
STREETS & HIGHWAYS	\$108,590.00
SANITATION	\$90,000.00
RECREATION DEPARTMENT	\$36,242.00
CEMETERY	\$19,000.00
Total General Fund Expenditures	\$565,000.00

Section 2: Water and Sewer Fund

Anticipated Revenues:

MISCELLANEOUS REVENUE	\$100.00
WATER CHARGES FOR UTILITIES	\$109,000.00
SEWER CHARGES FOR UTILITES	\$142,000.00
PENALTIES & INTEREST	\$8,000.00
RECONNECTION FEES	\$3,900.00
COUNTY WATER FEES	\$26,000.00
FUND BALANCE	\$20,000.00

Total Water and Sewer Fund Revenues \$309,000.00

Anticipated Expenditures:

DEBT SERVICE	\$12,719.00
CONTINGENCY	\$4,000.00
ADMINISTRATION	\$1,500.00
SOFTWARE	\$3,300.00
OPERATIONS	\$287,481.00

Total Water and Sewer Fund Expenditures \$309,000.00

Section 3: Powell Bill Fund

Anticipated Revenues:

POWELL BILL INTEREST	\$25.94
POWELL BILL ALLOCATION	\$31,500.00
POWELL BILL FUND BALANCE	\$33,257.06

Total Powell Bill Fund Revenues \$64,783.00

Anticipated Expenditures:

PROFESSIONAL SERVICES	\$2,000.00
MAINTENANCE & REPAIR	\$62,783.00

Total Powell Bill Fund Expenditures \$64,783.00

Section 4: Fee Schedule.

There is hereby established and approved for Fiscal Year 2023-2024 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 2023-2024, an Ad Valorem tax rate of seventy-two cents (\$.72) per one hundred dollars (\$100) assessed valuation of property listed as of

January 1, 2023. This property tax is the same rate as compared to the current FY2022-2023. This rate will yield collections of approximately \$177,602.00 in tax revenues based on a collection rate of 90%. The Ad Valorem tax base is estimated to be \$23,915,364.00. 2023-2024 Ad Valorem tax collections are projected at \$154,972.00 and Motor Vehicle tax collections are projected at \$22,630.00 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.

Section 6: Mayoral and Board Compensation.

For FY2023-2024, the mayor will receive a monthly stipend of four hundred and sixteen dollars and sixty-seven cents (\$416.67). Board members will receive a monthly stipend of three hundred dollars (\$300.00). The town clerk/finance officer will be responsible to direct deposit the approved monthly stipends during the fourth week of each month. These respective stipends are being paid in consideration of the performance of each elected official's elected duties herein described as regular attendance of Board meetings with only occasional excused absences, active committee participation in the planning and implementation of various goals and tasks associated with committee assignments. The Board hereby directs and authorizes the town clerk/finance officer to withhold the monthly stipend of any elected official who fails to meet the above stated minimal requirements of their elected duties. If a monthly stipend is withheld as authorized and the elected official has dental, vision, or life insurance benefits they elected to receive that are normally paid from their respective monthly stipend; they will be responsible for paying the premiums for the month before the last day of the month or forfeit coverage.

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 finance officer shall be authorized to reallocate various objects of expenditure from the same department of each fund within the budget ordinance as she believes necessary without recourse to the 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.

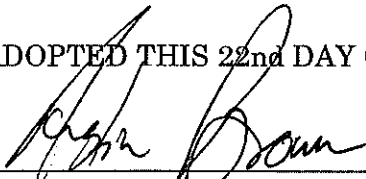
1. This budget ordinance shall be the basis of the financial plan for the Town of Garland municipal government during the FY2023-2024. The finance officer shall administer the budget and shall ensure the Board and operating officials are provided guidance and sufficient details to implement their appropriate 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 direction in the disbursement of funds.

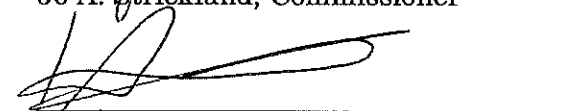
ADOPTED THIS 22nd DAY OF JUNE 2023.


Austin Brown, Mayor


Carolyn R. Melvin, Mayor Pro Tem


Barbara A. Peterson, Commissioner


Jo A. Strickland, Commissioner


Haywood Johnson, Commissioner


Ralph Smith Jr., Commissioner

ATTEST:




Jennifer Gray, Town Clerk/Finance Officer