



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 19-B-01
FISCAL YEAR 2019-2020**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2019-2020 Budget Ordinance be amended as follows:

Summary

| | | |
|---|-----------|--|
| General Fund | 1,831,969 | |
| General Capital Reserve Fund | 10,908 | |
| Law Enforcement Separation Allowance Fund | 15,177 | |
| Water Fund | 536,484 | |
| Water Capital Reserve Fund | 5,432 | |
| Sewer Fund | 678,859 | |
| Sewer Capital Reserve Fund | 250 | |
| | 3,079,078 | |
| Total | | |

Section 1.

General Fund

**19-B-01
CHANGES**

Anticipated Revenues

| | | |
|--|-----------------------|--|
| AD VALOREM Taxes 2019-2020 | 638,087 | |
| AD VALOREM Tax-Motor Vehicle | 83,200 | |
| Animal Licenses | 2,400 | |
| Sales Tax 1% Article 39 | 158,760 | |
| Sales Tax 1/2% Article 40 | 96,614 | |
| Sales Tax 1/2% Article 42 | 79,485 | |
| Sales Tax Article 44 105-524 | 11,300 | |
| Sales Tax Hold Harmless Distribution | 97,136 | |
| Solid Waste Disposal Tax | 3,000 | |
| Powell Bill Allocation | 86,000 | |
| Beer and Wine Tax | 13,500 | |
| Video Programming Sales Tax | 56,500 | |
| Utilities Franchise Tax | 119,000 | |
| Telecommunications Sales Tax | 14,440 | |
| Court Refunds | 500 | |
| Zoning Permits | 5,000 | |
| Recovery Grant NCORR-FDLG-004 | 89,022 | |
| Miscellaneous | 8,000 | |
| Interest- Powell Bill Investments | 50 | |
| Interest-Gen Investments | 35,000 | |
| Interest-NCORR-FDLG-004 Investments | 4,678 | |
| Contributions | 1,200 | |
| Wildwood Storage Rents | 18,120 | |
| Rents & Concessions | 18,000 | |
| Transfer From Capital Reserve Fund | 5,800 | |
| <i>Appropriated Fund Balance (Projects & Purchase Orders rolled over to FY2020)</i> | <i>187,177</i> | |
| Total | 1,831,969 | |

**91,066
91,066**

Section 1. General Fund (continued)

**19-B-01
CHANGES**

| | | |
|---|----------------|--------------------------|
| Authorized Expenditures | | |
| Governing Body | 31,500 | |
| Administration | 254,706 | |
| Finance | 117,617 | |
| Tax Listing | 10,883 | |
| Legal Services | 24,000 | |
| Elections | 6,500 | |
| Public Buildings (PO 1552 The Walker Group for Public Safety Community Bldg. Kevin Jones, Town Hall landscaping \$5000) | 108,623 | 28,623 |
| Police | 532,095 | |
| Emergency Services (POs 1501, 1502, 1503, 1509, 1538, 1541, 1542, 1553 Phillips & Jordan debris pick-up retainage PO 1538 Tyson Construction, PW/PS building renovation) | 56,749 | 31,540 21,028 |
| Animal Control | 13,991 | |
| Street Maintenance | 182,152 | |
| Public Works | 164,913 | |
| Leaf & Limb and Solid Waste | 43,200 | |
| Stormwater Management (PO 1529 Kevin Jones, Wildwood drainage contract) | 55,666 | 9,875 |
| Wetlands and Waterways | 4,500 | |
| Planning & Zoning | 48,005 | |
| Recovery Grant NCORR-FDLG-004 | 93,700 | |
| Recreation & Special Events | 7,700 | |
| Parks & Community Appearance | 45,660 | |
| Contingency | 16,309 | |
| Transfer To General Capital Reserve Fund | 0 | |
| Transfer To L.E.S.A. Fund | 13,500 | |
| Total | 1,831,969 | 91,066 |

Section 2. General Capital Reserve Fund

| | |
|---------------------------------|--------|
| Anticipated Revenues | |
| Contributions from General Fund | 0 |
| Interest Revenue | 10,908 |
| Total | 10,908 |
| Authorized Expenditures | |
| Transfer to General Fund | 5,800 |
| Future Procurement | 5,108 |
| Total | 10,908 |

Section 3. Law Enforcement Separation Allowance Fund

| | |
|---------------------------------|--------|
| Anticipated Revenues: | |
| Contributions from General Fund | 13,500 |
| Interest Revenue | 300 |
| Appropriated Fund Balance | 1,377 |
| Total | 15,177 |
| Authorized Expenditures: | |
| Separation Allowance | 15,177 |

Section 4. **Water Fund**

Anticipated Revenues

| | |
|--------------------------------------|---------------|
| Utility Usage Charges, Classes 1 & 2 | 176,731 |
| Utility Usage Charges, Classes 3 & 4 | 11,413 |
| Utility Usage Charges, Class 5 | 14,171 |
| Utility Usage Charges, Class 8 | 3,586 |
| Utility Customer Base Charges | 181,750 |
| Hydrant Availability Fee | 21,960 |
| Taps & Connections Fees | 1,250 |
| Nonpayment Fees | 10,500 |
| Late payment Fees | 5,302 |
| Interest Revenue | 13,934 |
| Appropriated Fund Balance | 95,887 |
| Total | <hr/> 536,484 |

Authorized Expenditures

| | |
|---|---------------|
| Administration & Finance [1] | 424,432 |
| Operations and Maintenance | 108,551 |
| Transfer To Fund Balance for Capital Outlay | 3,500 |
| Transfer To Water Capital Reserve Fund | 0 |
| Total | <hr/> 536,483 |

[1] Portion of department for bond debt service: 145,879

Section 5. **Water Capital Reserve Fund**

Anticipated Revenues

| | |
|--|-------------|
| Contributions From Water Operations Fund | 0 |
| Interest Revenue | 5,432 |
| Total | <hr/> 5,432 |

Authorized Expenditures

| | |
|------------------|-------------|
| Future Expansion | <hr/> 5,432 |
|------------------|-------------|

Section 6. Sewer Fund

**19-B-01
CHANGES**

Anticipated Revenues:

| | | |
|--|---------------|--------------|
| Utility Usage Charges, Classes 1 & 2 | 227,581 | |
| Utility Usage Charges, Classes 3 & 4 | 25,778 | |
| Utility Usage Charges, Class 5 | 32,007 | |
| Utility Usage Charges, Class 8 | 8,236 | |
| Utility Customer Base Charges | 291,868 | |
| Taps & Connection Fees | 1,250 | |
| Late payment Fees | 6,906 | |
| Interest Revenue | 16,469 | |
| Appropriated Fund Balance (Purchase Orders rolled over to FY2020) | 68,764 | 5,764 |
| Total | 678,859 | 5,764 |

Authorized Expenditures:

| | | |
|--|----------------|--------------|
| Administration & Finance [2] | 418,575 | |
| Operations and Maintenance (Gardner Denver blower maintenance invoice) | 197,284 | 5,764 |
| Transfer to Fund Balance for Capital Outlay | 63,000 | |
| Transfer to Sewer Capital Reserve Fund | 0 | |
| Total | 678,859 | 5,764 |

[2] Portion of department for bond debt service: 125,971

Section 7. Sewer Capital Reserve

Anticipated Revenues:

| | |
|--|-----|
| Contributions From Sewer Operations Fund | 0 |
| Interest Revenue | 250 |
| Total | 250 |

Authorized Expenditures:

| | |
|------------------|-----|
| Future Expansion | 250 |
| | 250 |

Section 8. **Levy of Taxes**

There is hereby levied a tax at the rate of twenty-six cents (\$0.26) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2019, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2019-2020" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$246,800,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.44%. The estimated collection rate is based on the fiscal year 2017-2018 collection rate of 99.44% by Craven County who has been contracted to collect real and personal property taxes for the Town of River Bend. Also included is a valuation of \$32,000,000 for purposes of taxation of motor vehicles with a collection rate of 100% by the North Carolina Vehicle Tax System.

Section 9. **Fees and Charges**

There is hereby established, for Fiscal Year 2020, various fees and charges as contained in Attachment A of this document.

Section 10. **Special Authorization of the Budget Officer**

- A. The Budget Officer shall be authorized to reallocate any appropriations within departments.
- B. The Budget Officer shall be authorized to execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.
- C. The Budget Officer shall be authorized to execute interdepartmental transfers in the same fund, including contingency appropriations, not to exceed \$5,000. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.

Section 11. **Classification and Pay Plan**

Cost of Living Adjustment (COLA) for all Town employees shall be 1.5% and shall begin the first payroll in the new fiscal year. The Town Manager is hereby authorized to grant merit increases to Town employees, when earned, per the approved Pay Plan.

Section 12. **Utilization of the Budget Ordinance**

This ordinance shall be the basis of the financial plan for the Town of River Bend municipal government during the 2019-2020 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall ensure the operating staff and officials are provided with guidance and sufficient details to implement their appropriate portion of the budget.

Section 13. **Copies of this Budget Ordinance**

Copies of this Budget Ordinance shall be furnished to the Clerk, Town Council, Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 18th day of July, 2019.

John R. Kirkland, Mayor

Attest:

Ann Katsuyoshi, Town Clerk