



RIVER BEND TOWN COUNCIL AGENDA

Regular Meeting

May 19, 2022

River Bend Town Hall

7:00 p.m.

Pledge: Sheffield

1. CALL TO ORDER (Mayor Kirkland Presiding)
2. RECOGNITION OF NEW RESIDENTS
3. ADDITIONS/DELETIONS TO AGENDA
4. ADDRESSES TO THE COUNCIL
5. PUBLIC HEARINGS
6. CONSENT AGENDA

All items listed under this section are considered routine by the Council and will be enacted by one motion in the form listed below. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

A. Approve:

*Minutes of the April 14, 2022 Work Session
Minutes of the April 21, 2022 Regular Council Meeting
Minutes of the April 26, 2022 Budget Workshop
Minutes of the May 3, 2022 Budget Workshop
Minutes of the May 10, 2022 Budget Workshop*

7. TOWN MANAGER'S REPORT – Delane Jackson

Activity Reports

- A. **Monthly Police Report** by Chief Joll
- B. **Monthly Water Resources Report** by Director of Public Works Mills
- C. **Monthly Work Order Report** by Director of Public Works Mills
- D. **Monthly Zoning Report** by Assistant Zoning Administrator McCollum

ADMINISTRATIVE REPORTS:

8. Parks & Recreation/CAC – Councilwoman Barbara Maurer
 - A. Parks and Rec Report
 - B. CAC Report
 - C. Organic Garden Report
 - D. Library Report
9. Finance – Councilman Irving Van Slyke, Jr.
 - A. Financial Report - Finance Director
 - B. Draft Budget Message and Ordinance

10. Environment and Waterways – Councilman Brian Leonard
A. EWAB Report

11. Public Safety – Councilman Don Fogle
A. Community Watch
B. CERT

12. MAYOR'S REPORT – Mayor Kirkland

13. PUBLIC COMMENT

The public comment period is set aside for members of the public to offer comments to the Council. It is the time for the Council to listen to the public. It is not a Question & Answer session between the public and the Council or Staff. All comments will be directed to the Council. Each speaker may speak for up to 3 minutes. A member of staff will serve as timekeeper. A sign-up sheet is posted by the meeting room door and will be collected prior to the start of the Public Comment Period. Speakers will be called on by the Mayor in the order that they signed up. In order to provide for the maintenance of order and decorum, the Council has adopted a policy for this section of the meeting. A copy of the policy is posted by the door for your review. Please follow the policy. If you have a specific question for staff, you are encouraged to contact the Town Manager or the appropriate Department Head at another time.

14. ADJOURNMENT

**River Bend Town Council
Work Session Minutes
April 14, 2022
Town Hall
5:00 p.m.**

Present Council Members: Mayor John Kirkland
Don Fogle
Brian Leonard
Barbara Maurer
Buddy Sheffield
Bud Van Slyke

Town Manager: Delane Jackson
Town Clerk: Kristie Nobles
Finance Director: Mandy Gilbert
Town Attorney: Dave Baxter

Members of the Public Present: 3

CALL TO ORDER

Mayor Kirkland called the meeting to order at 5:00 p.m. on Thursday, April 14, 2022 at the River Bend Town Hall with a quorum present.

VOTE – Addition to Agenda

Councilman Sheffield motioned to amend the agenda by adding item 11A Budget Amendment. The motion carried unanimously.

VOTE – Approval of Agenda

Councilman Sheffield motioned to accept the amended agenda as presented. The motion carried unanimously.

Discussion – CAC Appointment

Councilwoman Maurer stated that the Community Appearance Commission (CAC) had received an application for the CAC Advisory Board. She stated that Ms. Donna Perry was in attendance and had attended previous CAC meetings. She stated that the CAC recommends appointing Ms. Perry to the CAC Advisory Board. Councilman Fogle expressed his gratitude to Ms. Perry for volunteering her time to the CAC board.

VOTE – CAC Appointment

Councilwoman Maurer motioned to appoint Donna Perry to the Community Appearance Commission for the appropriate term. The motion passed unanimously.

DISCUSSION – Public Hearing – Re-Zoning

The Manager stated that a Public Hearing is scheduled for Thursday April 21st regarding the re-zoning of 5530 US Highway 17 South. He stated that the adjacent property owners have been mailed a letter and the Planning Board has approved the re-zoning request. Councilman Leonard asked if the property owners have plans for development of that property. The Manager stated that the landowner has expressed an interest in using the property for a storage facility.

DISCUSSION – Public Hearing Policy

The Manager stated that the current Public Hearing Policy was adopted in 2017 prior to the pandemic. He stated that the policy needs to be revised and presented his recommendation.

VOTE – Public Hearing Policy

Councilman Sheffield motioned to adopt the Public Hearing Policy Amendment as presented. The motion carried unanimously. (see attached)

DISCUSSION – Audit Contract Approval for FY 21-22

The Manager stated that Petway, Mills and Pearson has been performing the Town's audit over the years and he is pleased with their service. He stated they have provided a contract price for year 2022 and the price has only increased \$200. He stated that the contract would be on the agenda at the next council meeting.

DISCUSSION – ARPA Grant Policies

The Manager stated that the following policies are from the US Treasury and are required for the Town to use the ARPA funding received.

VOTE – Allowable Cost Policy

Councilman Fogle motioned to adopt the Allowable Cost Policy as presented. The motion carried unanimously. (see attached)

VOTE – Nondiscrimination Policy

Councilman Fogle motioned to adopt the Nondiscrimination Policy as presented. The motion carried unanimously. (see attached)

VOTE – Eligible Use Policy

Councilman Leonard motioned to adopt the Eligible Use Policy as presented. The motion carried unanimously. (see attached)

VOTE – Records Retention Policy

Councilman Leonard motioned to adopt the Records Retention Policy as presented. The motion carried unanimously. (see attached)

VOTE – Conflicts of Interest Policy

Councilman Leonard motioned to adopt the Conflicts of Interest Policy as presented. The motion carried unanimously. (see attached)

VOTE– Budget Amendment 21-B-06

Councilman Van Slyke motioned to approve Budget Amendment 21-B-06 as presented. The motion carried unanimously. (see attached)

VOTE– American Rescue Plan Act Grant Project Ordinance

Councilman Van Slyke motioned to approve the American Rescue Plan Act Grant Project Ordinance as presented. The motion carried unanimously. (see attached)

VOTE – Public Works Capital Project Fund Ordinance

Councilman Van Slyke motioned to approve the Public Works Capital Project Fund Ordinance as presented. The motion carried unanimously. (see attached)

DISCUSSION – Leaf and Limb

The Manager stated that the contracts for KA Jones Design and Management for leaf and limb collection, mowing and landscaping for the Town are included in the agenda package. He stated that Mr. Jones has proposed to purchase a leaf vacuum machine that would suck up the leaves instead of requiring residents to bag and label leaves. He also stated that the new contracts would be a four-year contract period versus the previous two-year term and these contracts include automatic adjustment based on inflation.

VOTE – Leaf and Limb Contract Amendment

Councilwoman Maurer motioned to approve the Leaf and Limb Contract Amendment as presented. The motion carried unanimously. (see attached)

VOTE – Mowing Contract Amendment

Councilwoman Maurer motioned to approve the Mowing Contract Amendment as presented. The motion carried unanimously. (see attached)

VOTE – Landscaping Contract Amendment

Councilwoman Maurer motioned to approve the Landscaping Contract Amendment as presented. The motion carried unanimously. (see attached)

DISCUSSION – Leaf and Limb Schedule

The Manager stated that the 2022 – 2023 Leaf and Limb schedule is included in the agenda. The Manager stated that since the Council approved the leaf and limb and it prohibits bagging leaves, the schedule would need to be revised to reflect that.

DISCUSSION – WWTP Grant

The Manager stated that he is in the process of applying for a grant to revitalize the Waste Water Treatment Plant (WWTP). He stated the maximum grant amount is \$5,000,000 and that is what he will apply for. He stated he has been working with Rivers and Associates on the application and is trying to make changes to improve our scoring. He stated that the Town had spent \$250,000 a few years ago developing a set of plans and specifications for a project to revitalize the WWTP. He stated that the Town received an authorization to construct that project but the Town decided not to fund it. He stated that the grant application would basically be to fund that same project. He stated he has received an updated estimate for the project of around \$9,000,000. He stated that the Town could receive additional points by changing our Sewer Capital Improvement Plan to 10 years. He stated that the water rates are lower now than what they were 5 years ago and if we raise the rates, back to what they were the Town would receive additional points. He asked the Council for input on raising the rates. Councilman Van Slyke stated that the debt service bond is set to expire in 2027. He stated they need to look at the life span of the facility and receiving this grant would allow the Town to revitalize the plant and expand its life span. The Manager stated that completion of this project would basically bring most of the WWTP back to a new condition. The Mayor stated that the treatment facility is a very harsh environment and it will eventually need to be rebuilt or revitalized. Councilman Sheffield asked the Manager if the Town is awarded the grant in the amount of \$5,000,000, how would the Town secure the remaining funds for the project. The Manager stated that the state may offer a low interest loan to make up the difference, but if they do not offer that option, the Town could secure a loan to make up the difference. Councilman Leonard stated that the Council needs to consider that there is a potential for a substantial amount of new development in the Northwest Quadrant that will put significantly more pressure on the existing system. He stated that he feels it would be an investment and a wise decision for the Council to make. Councilman Fogle stated that he agreed with Councilman Leonard. Councilman Leonard, Fogle, Van Slyke and Councilwoman Maurer agreed to revise the fee schedule. The Manager stated he would present the revised rates at the next Council meeting for Council action.

DISCUSSION – Advisory Board Ordinance Amendment

The Manager stated the revised Advisory Board Ordinance is included in the agenda with the revisions requested from the Council. Councilwoman Maurer suggested revising the required 5 days to submit approved minutes to 10 days. She stated that this recommendation came from two of the Advisory Boards she is the liaison to. Councilman Leonard stated that he approves the 10-day requirement but he would like to see the written annual report requirement removed. Councilman Sheffield agreed. Councilman Fogle stated that he feels the annual report is not a

burden or extra work for the Advisory Boards. He stated that he felt this report is for the community to understand what the Advisory Boards actual do.

VOTE – Advisory Board Minutes

Councilwoman Maurer motioned to change the time for the draft minutes from 5 business days to 10 business days following the meeting for submission to the Town Clerk. The motion carried unanimously.

VOTE – Advisory Board Annual Report

Councilman Leonard motioned to remove the Annual Report requirement from the powers and duties section for all of the Advisory Boards. The motion passed. (4 ayes – Leonard, Maurer, Sheffield, Van Slyke; 1 nay – Fogle)

REVIEW AGENDA FOR THE APRIL 21, 2022 COUNCIL MEETING

The Council reviewed the agenda for the April 21, 2022 Council meeting.

ADJOURNMENT/RECESS

There being no further business, Councilman Sheffield moved to adjourn. The motion carried unanimously. The meeting adjourned at 6:39 p.m.

Kristie J. Nobles
Town Clerk

Town of River Bend Nondiscrimination Policy

WHEREAS, the Town of River Bend has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”).

WHEREAS, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

WHEREAS, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, the Town of River Bend agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

NOW THEREFORE BE IT RESOLVED, that the governing board of the Town of River Bend hereby adopts and enacts the following nondiscrimination policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

Nondiscrimination Policy Statement

It is the policy of the Town of River Bend to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by the Town of River Bend, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds ("CSLFRF"), which the Town of River Bend received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the "ARP/CSLFRF award").

I. Governing Statutory & Regulatory Authorities

As required by the CSLFRF Award Terms and Conditions, the Town of River Bend shall ensure that each "activity," "facility," or "program"¹ that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

¹ 22 C.F.R. § 22.3 defines "program" and "activity" as all operations of an entity, including local governments, that receive Federal financial assistance, and the departments, agencies, or special purpose districts of the local governments to which Federal financial assistance is distributed. "Federal financial assistance" includes, among other things, grants and loans of federal funds. "Facility" includes all or any part of structures, equipment, or other real or personal property or interests therein, and the provision of facilities includes the construction, expansion, renovation, remodeling, alteration, or acquisition of facilities.

II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, the Town of River Bend shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

III. Reporting & Enforcement

1. The Town of River Bend shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that

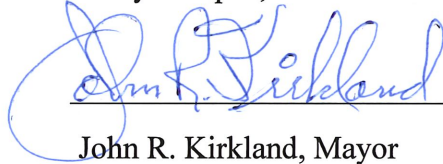
may result from these actions. The Town of River Bend shall comply with information requests, on-site compliance reviews, and reporting requirements.

2. The Town of River Bend shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The Town of River Bend shall inform the Treasury if it has received no complaints under Title VI.
3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by the Town of River Bend in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:


The Town Manager of the Town of River Bend shall be responsible for overseeing any complaints of this policy. The Town Manager may be contacted at:

Delane Jackson, Town Manager
45 Shoreline Drive
River Bend NC 28562
252-638-3870 ext. 213 manager@riverbendnc.org

Adopted this 14th day of April, 2022


John R. Kirkland, Mayor

ATTEST:


Kristie J. Nobles, Town Clerk



**ELIGIBLE PROJECT POLICY FOR THE EXPENDITURE OF AMERICAN RESCUE PLAN ACT OF 2021
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY TOWN OF RIVER BEND**

WHEREAS the Town of River Bend, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS US Treasury is responsible for implementing ARP/CSLFRF and has enacted a Final Rule outlining eligible projects; and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG), as provided in the [Assistance Listing](#); and

WHEREAS US Treasury has issued a [Compliance and Reporting Guidance v.2.1 \(November 15, 2021\)](#) dictating implementation of the ARP/CSLFRF award terms and compliance requirements; and

WHEREAS the Compliance and Reporting Guidance states on page 6 that

Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.

NOW THEREFORE BE IT RESOLVED that the Town of River Bend hereby adopts and enacts the following Eligibility Determination Policy for ARP/CSLFRF funds.

Eligibility Determination Policy for American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds

This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how the Town of River Bend will spend its ARP/CSLFRF funds.

I. PERMISSIBLE USES OF ARP/CSLFRF FUNDING

US Treasury issued its [Final Rule](#) regarding use of ARPA funds on January 6, 2022. (The Final Rule is effective as of April 1, 2022. Until that date, a local government may proceed under the regulation promulgated by US Department of the Treasury in its [Interim Final Rule](#) or the Final Rule.) The Final Rule (and the Interim Final Rule) identify permissible uses of ARP/CSLFRF funds and certain limitations and process requirements. Local governments must allocate ARP/CSLFRF funds no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds.

ARP/CSLFRF funds may be used for projects within the following categories of expenditures:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

II. PROHIBITED USES OF ARPA FUNDING

The ARP/CSLFRF and US Treasury's Final Rule prohibit certain uses of ARP/CSLFRF funds. Specifically, ARP/CSLFRF funds may not be used for projects within the following categories of expenditures:

1. To make a deposit into a pension fund that constitutes an extraordinary payment of an accrued, unfunded liability (Note that routine contributions as part of a payroll obligation for an eligible project are allowed.);

2. To borrow money or make debt service payments;
3. To replenish rainy day funds or fund other financial reserves;
4. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding (There is an exception to this prohibition if the settlement or judgment requires the Town of River Bend to provide services to respond to the COVID-19 public health emergency or its negative economic impacts or to provide government services, then the costs of those otherwise ARP/CSLFRF-eligible projects are allowed.);
5. For a project that includes a term or condition that undermines efforts to stop the spread of COVID-19 or discourages compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19;
6. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
7. For any expenditure that would violate other applicable federal, state, and local laws and regulations.

The Town of River Bend, and any of its contractors or subrecipients, may not expend any ARP/CSLFRF funds for these purposes.

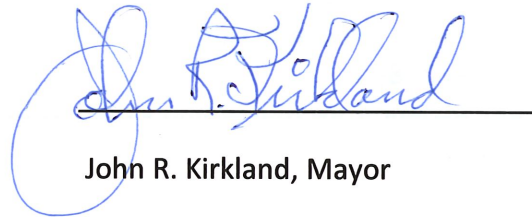
III. PROCEDURES FOR PROJECT APPROVAL

The following are procedures for ARP/CSLFRF project approvals. All Town of River Bend employees and officials must comply with these requirements.

1. Requests for ARP/CSLFRF funding, must be made in writing and include all the following:
 - a. Brief description of the project
 - b. Identification of ARP/CSLFRF Expenditure Category (EC) (A list of ECs in in the Appendix to the [US Treasury Compliance and Reporting Guidance](#).)
 - c. Required justifications for applicable projects, according to the requirements in the Final Rule. Employees or any applicant seeking ARPA funding should review the [Final Rule](#) and [Final Rule Overview](#) prior to submitting a proposal.
 - d. Proposed budget, broken down by cost item, in accordance with the Town of River Bend's Allowable Cost Policy.
 - e. A project implementation plan and estimated implementation timeline (All ARP/CSLFRF funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026.)
2. Requests for funding must be submitted to Delane Jackson for approval. All requests will be reviewed by Delane Jackson for ARP/CSLFRF compliance and by Amanda Gilbert for allowable costs and other financial review.
3. No ARP/CSLFRF may be obligated or expended before final written approval by Delane Jackson. BOARD APPROVAL AND BUDGET AMENDMENTS WILL BE REQUIRED BEFORE APPROVAL
4. If a proposal does not meet the required criteria, it will be returned to the requesting party for revision and resubmittal.

5. Following approval, employees responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by Delane Jackson and may require a budget amendment before proceeding. Any delay in the projected project completion date shall be communicated to Delane Jackson immediately.
6. Delane Jackson must collect and document required information for each EC, for purposes of completing the required Project and Expenditure reports.
7. Delane Jackson must maintain written project requests and approvals, all supporting documentation, and financial information at least until December 31, 2031.

Adopted this 14th day of April, 2022


John R. Kirkland, Mayor

ATTEST:



Kristie J. Nobles, Town Clerk



**Record Retention Policy: Documents Created or Maintained Pursuant to the
ARP/CSLFRF Award**

Retention of Records: The Coronavirus Local Fiscal Recovery Funds (“CSLFRF”) Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award.

It is the policy of the Town of River Bend to follow Treasury’s record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly, the Town of River Bend agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act “ARPA,” Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

Covered Records: For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the Town of River Bend’s expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.
- Documentation of rational to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

Storage: Town of River Bend's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Departmental Responsibilities: Any department or unit of the Town of River Bend, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the Town of River Bend to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Town Manager is responsible for identifying the documents that Town of River Bend must or should retain and arrange for the proper storage and retrieval of records. Town Manager shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

Reporting Policy Violations: The Town of River Bend is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Mayor. The Town of River Bend prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

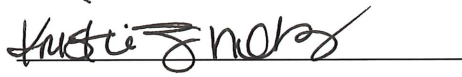
Questions About the Policy: Any questions about this policy should be referred to: Town Manager, Delane Jackson [252-638-3820 ext. 213 manager@riverbendnc.org], who is in charge of administering, enforcing, and updating this policy.

Adopted this 14th day of April, 2022



John Kirkland, Mayor

ATTEST:



Kristie J. Nobles, Town Clerk



POLICY FOR ALLOWABLE COSTS AND COST PRINCIPLES FOR EXPENDITURE OF AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS BY NORTH CAROLINA LOCAL GOVERNMENTS

WHEREAS the Town of River Bend has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the Assistance Listing; and

WHEREAS the Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARP/CSLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP/CSLFRF Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. Administrative costs: Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the ARP/CSLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the ARP/CSLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARP/CSLFRF award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
- b. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of ARP/CSLFRF award funds; and

WHEREAS Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

WHEREAS Subpart E of the UG (specifically, 200.400) states that:

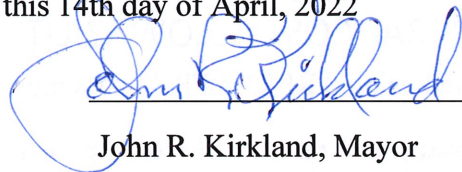
The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.

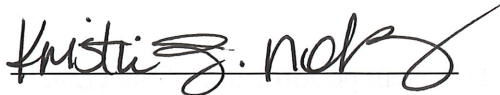
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award;

BE IT RESOLVED that the governing board of the Town of River Bend hereby adopts and enacts the following UG Allowable Costs and Cost Principles Policy for the expenditure of ARP/CSLFRF funds.

Adopted this 14th day of April, 2022


John R. Kirkland, Mayor

ATTEST:


Kristie J. Nobles, Town Clerk



Town of River Bend Allowable Costs and Costs Principles Policy

I. ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

The Town of River Bend shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Town Manager and Finance Director, who are charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Town Manager. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

II. GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARP/CSLFRF funds must meet the following general criteria:

1. **Be necessary and reasonable for the proper and efficient performance and administration of the grant program.**

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.

- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the Town of River Bend or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
- Market prices for comparable goods or services for the geographic area.
- Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to the Town of River Bend, its employees, the public at large, and the federal government.
- Whether the Town of River Bend significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.

- 2. Be allocable to the ARP/CSLFRF federal award.** A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

- 3. Be authorized and not prohibited under state or local laws or regulations.**

4. **Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
5. **Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of the Town of River Bend.**
6. **Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
7. **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**
8. **Be net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms.
9. **Be adequately documented.**

III. SELECTED ITEMS OF COST

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

[DEPARTMENT OR POSITION(S)] responsible for determining cost allowability must be familiar with the Selected Items of Cost. The Town of River Bend must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. The Finance Department will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Town of River Bend regulations, and program-specific rules may deem a cost as unallowable, and Finance Department personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

IV. DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project,

subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, the Town of River Bend may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in [§ 200.475](#)). Unallowable costs include:

- (1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);
- (2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;
- (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in [§ 200.435](#)); and
- (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For [Indian tribes](#) and Councils of Governments (COGs) (see definition for *Local government* in [§ 200.1](#) of this part), up to 50% of salaries and expenses directly attributable to managing and operating [Federal programs](#) by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

§ 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

VI. COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

Before an ARP/CSLFRF-funded project is authorized, the Finance Director must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to the Finance Director for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, the Finance Director must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- If a proposed project includes a request for an unallowable cost, the Finance Director will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the Finance Director, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Finance Director must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Finance Director will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The [DEPARTMENT AND/OR INDIVIDUAL POSITION(S)] must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Finance Department must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Finance Director will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Finance Director may in their discretion, and consistent with this policy, allow an invoice or other

demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. Town of River Bend's governing board must approve any allocation of other funds for this purpose.

- The Finance Department must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

VII. COST TRANSFERS

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent	2 CFR § 200.435	Allowable with restrictions

infringements		
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for

		allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions

Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed

CONFLICT OF INTEREST POLICY
APPLICABLE TO CONTRACTS AND SUBAWARDS OF TOWN OF RIVER BEND
SUPPORTED BY FEDERAL FINANCIAL ASSISTANCE

I. Scope of Policy

- a. Purpose of Policy. This Conflict of Interest Policy (“*Policy*”) establishes conflict of interest standards that (1) apply when Town of River Bend (“*Unit*”) enters into a Contract (as defined in Section II hereof) or makes a Subaward (as defined in Section II hereof), and (2) meet or exceed the requirements of North Carolina law and 2 C.F.R. § 200.318(c).
- b. Application of Policy. This Policy shall apply when the Unit (1) enters into a Contract to be funded, in part or in whole, by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies, or (2) makes any Subaward to be funded by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies. If a federal statute, regulation, or the terms of a financial assistance agreement applicable to a particular form of Federal Financial Assistance conflicts with any provision of this Policy, such federal statute, regulation, or terms of the financial assistance agreement shall govern.

II. Definitions

Capitalized terms used in this Policy shall have the meanings ascribed thereto in this Section II: Any capitalized term used in this Policy but not defined in this Section II shall have the meaning set forth in 2 C.F.R. § 200.1.

- a. “*COI Point of Contact*” means the individual identified in Section III (a) of this Policy.
- b. “*Contract*” means, for the purpose of Federal Financial Assistance, a legal instrument by which the Unit purchases property or services needed to carry out a program or project under a Federal award.
- c. “*Contractor*” means an entity or individual that receives a Contract.
- d. “*Covered Individual*” means a Public Officer, employee, or agent of the Unit.
- e. “*Covered Nonprofit Organization*” means a nonprofit corporation, organization, or association, incorporated or otherwise, that is organized or operating in the State of North Carolina primarily for religious, charitable, scientific, literary, public health and safety, or educational purposes, excluding any board, entity, or other organization created by the State of North Carolina or any political subdivision of the State (including the Unit).
- f. “*Direct Benefit*” means, with respect to a Public Officer or employee of the Unit, or the spouse of any such Public Officer or employee, (i) having a ten percent (10%) ownership interest or other interest in a Contract or Subaward; (ii) deriving any income or commission

directly from a Contract or Subaward; or (iii) acquiring property under a Contract or Subaward.

- g. “*Federal Financial Assistance*” means Federal financial assistance that the Unit receives or administers in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, and other Federal financial assistance (except that the term does not include loans, loan guarantees, interest subsidies, or insurance).
- h. “*Governing Board*” means the Town Council of the Unit.
- i. “*Immediate Family Member*” means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
- j. “*Involved in Making or Administering*” means (i) with respect to a Public Official or employee, (a) overseeing the performance of a Contract or Subaward or having authority to make decisions regarding a Contract or Subaward or to interpret a Contract or Subaward, or (b) participating in the development of specifications or terms or in the preparation or award of a Contract or Subaward, (ii) only with respect to a Public Official, being a member of a board, commission, or other body of which the Public Official is a member, taking action on the Contract or Subaward, whether or not the Public Official actually participates in that action.
- k. “*Pass-Through Entity*” means a non-Federal entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.
- l. “*Public Officer*” means an individual who is elected or appointed to serve or represent the Unit (including, without limitation, any member of the Governing Board), other than an employee or independent contractor of the Unit.
- m. “*Recipient*” means an entity, usually but not limited to a non-Federal entity, that receives a Federal award directly from a Federal awarding agency. The term does not include Subrecipients or individuals that are beneficiaries of the award.
- n. “*Related Party*” means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.
- o. “*Subaward*” means an award provided by a Pass-Through Entity to carry out part of a Federal award received by the Pass-Through Entity. It does not include payments to a contractor or payments to a contractor or payments to an individual that is a beneficiary of a Federal program.

- p. “*Subcontract*” means mean any agreement entered into by a Subcontractor to furnish supplies or services for the performance of a Contract or a Subcontract. It includes, but is not limited to, purchase orders, and changes and modifications to purchase orders.
- q. “*Subcontractor*” means an entity that receives a Subcontract.
- r. “*Subrecipient*” means an entity, usually but not limited to a non-Federal entity, that receives a subaward from a Pass-Through Entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
- s. “*Unit*” has the meaning specified in Section I hereof.

III. COI Point of Contact.

- a. Appointment of COI Point of Contact. The Town Manager, an employee of the Unit, shall have primary responsibility for managing the disclosure and resolution of potential or actual conflicts of interest arising under this Policy. In the event that Town Manager is unable to serve in such capacity, the Finance Director shall assume responsibility for managing the disclosure and resolution of conflicts of interest arising under this Policy. The individual with responsibility for managing the disclosure and resolution of potential or actual conflicts of interest under this Section III (a) shall be known as the “*COI Point of Contact*”.
- b. Distribution of Policy. The COI Point of Contact shall ensure that each Covered Individual receives a copy of this Policy.

IV. Conflict of Interest Standards in Contracts and Subawards

- a. North Carolina Law. North Carolina law restricts the behavior of Public Officials and employees of the Unit involved in contracting on behalf of the Unit. The Unit shall conduct the selection, award, and administration of Contracts and Subawards in accordance with the prohibitions imposed by the North Carolina General Statutes and restated in this Section III.
 - i. G.S. § 14-234(a)(1). A Public Officer or employee of the Unit Involved in Making or Administering a Contract or Subaward on behalf of the Unit shall not derive a Direct Benefit from such a Contract or Subaward.
 - ii. G.S. § 14-234(a)(3). No Public Officer or employee of the Unit may solicit or receive any gift, favor, reward, service, or promise of reward, including but not limited to a promise of future employment, in exchange for recommending, influencing, or attempting to influence the award of a Contract or Subaward by the Unit.

- iii. G.S. § 14-234.3. If a member of the Governing Board of the Unit serves as a director, officer, or governing board member of a Covered Nonprofit Organization, such member shall not (1) deliberate or vote on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, (2) attempt to influence any other person who deliberates or votes on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, or (3) solicit or receive any gift, favor, reward, service, or promise of future employment, in exchange for recommending or attempting to influence the award of a Contract or Subaward to the Covered Nonprofit Organization.
 - iv. G.S. § 14-234.1. A Public Officer or employee of the Unit shall not, in contemplation of official action by the Public Officer or employee, or in reliance on information which was made known to the public official or employee and which has not been made public, (1) acquire a pecuniary interest in any property, transaction, or enterprise or gain any pecuniary benefit which may be affected by such information or other information, or (2) intentionally aid another in violating the provisions of this section.
- b. Federal Standards.
- i. Prohibited Conflicts of Interest in Contracting. Without limiting any specific prohibition set forth in Section IV (a), a Covered Individual may not participate in the selection, award, or administration of a Contract or Subaward if such Covered Individual has a real or apparent conflict of interest.
 - 1. Real Conflict of Interest. A real conflict of interest shall exist when the Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward. Exhibit A attached hereto provides a non-exhaustive list of examples of (i) financial or other interests in a firm considered for a Contract or Subaward, and (ii) tangible personal benefits from a firm considered for a Contract or Subaward.
 - 2. Apparent Conflict of Interest. An apparent conflict of interest shall exist where a real conflict of interest may not exist under Section IV (b)(i)(1), but where a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the appearance that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward.
 - ii. Identification and Management of Conflicts of Interest.
 - 1. Duty to Disclose and Disclosure Forms
 - a. Each Covered Individual expected to be or actually involved in the selection, award, or administration of a Contract or Subaward

has an ongoing duty to disclose to the COI Point of Contact potential real or apparent conflicts of interest arising under this Policy.

- b. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall advise Covered Individuals expected to be involved in the selection, award, or administration of the Contract or Subaward of such duty.
- c. If the value of a proposed Contract or Subaward exceeds \$250,000, the COI Point of Contact shall collect a Conflict of Interest Disclosure Form contained in Exhibit C (for Contracts) and Exhibit E (for Subawards) from each Covered Individual and file such Conflict of Interest Disclosure Form in records of the Unit.

2. Identification Prior to Award of Contract or Subaward.

- a. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall complete the appropriate Compliance Checklist contained in Exhibit B (for Contracts) and Exhibit D (for Subawards) attached hereto and file such Compliance Checklist in the records of the Unit.

3. Management Prior to Award of Contract or Subaward

- a. If, after completing the Compliance Checklist, the COI Point of Contact identifies a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the COI Point of Contact shall disclose such finding in writing to the Finance Officer and to each member of the Governing Board. If the Governing Board desires to enter into the proposed Contract or Subaward despite the identification by the COI Point of Contact of a potential real or apparent conflict of interest, it may either:
 - i. accept the finding of the COI Point of Contact and direct the COI Point of Contact to obtain authorization to enter into the Contract or Subaward from (a) if Unit is a Recipient of Federal Financial Assistance, the Federal awarding agency with appropriate mitigation measures, or (b) if Unit is a Subrecipient of Federal Financial Assistance, from the Pass-Through Entity that provided a Subaward to Unit; or
 - ii. reject the finding of the COI Point of Contact and enter into the Contract or Subaward. In rejecting any finding of the COI Point of Contact, the Governing Board shall in

writing document a justification supporting such rejection.

- b. If the COI Point of Contact does not identify a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the Unit may enter into the Contract or Subaward in accordance with the Unit's purchasing or subaward policy.

4. Identification After Award of Contract or Subaward.

- a. If the COI Point of Contact discovers that a real or apparent conflict of interest has arisen after the Unit has entered into a Contract or Subaward, the COI Point of Contact shall, as soon as possible, disclose such finding to the Finance Officer and to each member of the Governing Board. Upon discovery of such a real or apparent conflict of interest, the Unit shall cease all payments under the relevant Contract or Subaward until the conflict of interest has been resolved.

5. Management After Award of Contract or Subaward.

- a. Following the receipt of such disclosure of a potential real or apparent conflict of interest pursuant to Section IV(b)(ii)(4), the Governing Board may reject the finding of the COI Point of Contact by documenting in writing a justification supporting such rejection. If the Governing Board fails to reject the finding of the COI Point of Contact within 15 days of receipt, the COI Point of Contact shall:
 - i. if Unit is a Recipient of Federal Financial Assistance funding the Contract or Subaward, disclose the conflict to the Federal awarding agency providing such Federal Financial Assistance in accordance with 2 C.F.R. § 200.112 and/or applicable regulations of the agency, or
 - ii. if Unit is a Subrecipient of Federal Financial Assistance, disclose the conflict to the Pass-Through Entity providing a Subaward to Unit in accordance with 2 C.F.R. § 200.112 and applicable regulations of the Federal awarding agency and the Pass-Through Entity.

V. Oversight of Subrecipient's Conflict of Interest Standards

- a. Subrecipients of Unit Must Adopt Conflict of Interest Policy. Prior to the Unit's execution of any Subaward for which the Unit serves as a Pass-Through Entity, the COI Point of Contact shall ensure that the proposed Subrecipient of Federal Financial Assistance has

adopted a conflict of interest policy that satisfies the requirements of 2 C.F.R. § 200.318(c)(1), 2 C.F.R. § 200.318(c)(2), and all other applicable federal regulations.

- b. Obligation to Disclose Subrecipient Conflicts of Interest. The COI Point of Contact shall ensure that the legal agreement under which the Unit makes a Subaward to a Subrecipient shall require such Subrecipient to disclose to the COI Point of Contact any potential real or apparent conflicts of interest that the Subrecipient identifies. Upon receipt of such disclosure, the COI Point of Contact shall disclose such information to the Federal awarding agency that funded the Subaward in accordance with that agency's disclosure policy.

VI. Gift Standards

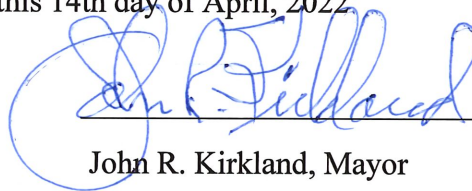
- a. Federal Standard. Subject to the exceptions set forth in Section VI(b), a Covered Individual may not solicit or accept gratuities, favors, or anything of monetary value from a Contractor or a Subcontractor.
- b. Exception. Notwithstanding Section VI(a), a Covered Individual may accept an unsolicited gift from a Contractor or Subcontractor of one or more types specified below if the gift has an aggregate market value of \$20 or less per source per occasion, provided that the aggregate market value of all gifts received by the Covered Individual pursuant to this Section VI(b) does not exceed \$50 in a calendar year:
 - i. honorariums for participating in meetings;
 - ii. advertising items or souvenirs of nominal value; or
 - iii. meals furnished at banquets.
- c. Internal Reporting. A Covered Individual shall report any gift accepted under Section VI(b) to the COI Point of Contact. If required by regulation of a Federal awarding agency, the COI Point of Contact shall report such gifts to the Federal awarding agency or a Pass-Through Entity for which the Unit is a Subrecipient.

VII. Violations of Policy

- a. Disciplinary Actions for Covered Individuals. Any Covered Individual that fails to disclose a real, apparent, or potential real or apparent conflict of interest arising with respect to the Covered Individual or Related Party may be subject to disciplinary action, including, but not limited to, an employee's termination or suspension of employment with or without pay, the consideration or adoption of a resolution of censure of a Public Official by the Governing Board, or termination of an agent's contract with the Unit.
- b. Disciplinary Actions for Contractors and Subcontractors. The Unit shall terminate any Contract with a Contractor or Subcontractor that violates any provision of this Policy.

- c. Protections for Whistleblowers. In accordance with 41 U.S.C. § 4712, the Unit shall not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant: (i) a member of Congress or a representative of a committee of Congress; (ii) an Inspector General; (iii) the Government Accountability Office; (iv) a Treasury or other federal agency employee responsible for grant oversight or management; (v) an authorized official of the Department of Justice or other law enforcement agency; (vi) a court or grand jury; of (vii) a management official or other employee of the Unit, a Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.

Adopted this 14th day of April, 2022


John R. Kirkland, Mayor

ATTEST:


Kristie J. Nobles, Town Clerk



EXHIBIT A

Examples

<i>Potential Examples of a “Financial or Other Interest” in a Firm or Organization Considered for a Contract or Subaward</i>	<i>Potential Examples of a “Tangible Personal Benefit” From a Firm or Organization Considered for a Contract or Subaward</i>
<p>Direct or indirect equity interest in a firm or organization considered for a Contract or Subaward, which may include:</p> <ul style="list-style-type: none"> - Stock in a corporation. - Membership interest in a limited liability company. - Partnership interest in a general or limited partnership. - Any right to control the firm or organization’s affairs. For example, a controlling equity interest in an entity that controls or has the right to control a firm considered for a contract. - Option to purchase any equity interest in a firm or organization. 	<p>Opportunity to be employed by the firm considered for a contract, an affiliate of that firm, or any other firm with a relationship with the firm considered for a Contract.</p> <p>A position as a director or officer of the firm or organization, even if uncompensated.</p>
<p>Holder of any debt owed by a firm considered for a Contract or Subaward, which may include:</p> <ul style="list-style-type: none"> - Secured debt (e.g., debt backed by an asset of the firm (like a firm’s building or equipment)) - Unsecured debt (e.g., a promissory note evidencing a promise to repay a loan). <ul style="list-style-type: none"> o Holder of a judgment against the firm. 	<p>A referral of business from a firm considered for a Contract or Subaward.</p>
<p>Supplier or contractor to a firm or organization considered for a Contract or Subaward.</p>	<p>Political or social influence (e.g., a promise of appointment to an local office or position on a public board or private board).</p>

EXHIBIT B

COMPLIANCE CHECKLIST FOR OVERSIGHT OF CONTRACT CONFLICTS OF INTEREST

The Town of River Bend (“*Unit*”) has adopted a Conflict of Interest Policy (“*Policy*”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Town Manager as the “COI Point of Contact.” The Policy requires the COI Point of Contact to complete this Compliance Checklist to identify potential real or apparent conflicts of interest in connection with proposed Contracts (as defined in Section II) and file the Checklist in the records of the Unit.

Instructions for Completion

1. The COI Point of Contact shall complete Steps 1 through 5 of the Checklist below.
2. If the value of the proposed Contract exceeds \$[250,000], the COI Point of Contact shall collect a Conflict of Interest Disclosure Form from each Covered Individual.
3. If the COI Point of Contact identifies a potential real or apparent conflict of interest after completing this Compliance Checklist, the COI Point of Contact shall report such potential conflict of interest to the Finance Officer and to each member of the Governing Board.

Definitions.

1. *Covered Individual.* Each person identified in Section 1 of this Checklist is a “Covered Individual” for purposes of this Compliance Checklist and the Policy.
2. *Immediate Family Member* means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
3. *Related Party* means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.

Step			
1	Identify the proposed Contract, counterparty, and the subject of the Contract.	<u>Name of Contract:</u> <hr/> <u>Name of Counterparty</u> <hr/> <u>Subject of Contract:</u> <hr/>	
2	Identify all individuals involved in the selection, award, or administration of the Contract. These individuals are “Covered Individuals”. Ensure that each Covered Individual has been provided with a copy of the Conflict of Interest Policy.		
	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>
3	Identify whether any Covered Individual has a (i) financial or other interest in, or (ii) tangible personal benefit from the firm considered for a Contract. [If the estimated Contract amount exceeds \$[250,000], ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.]		
Any identified interest in Step 3 is a potential “real” conflict of interest.	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>
4	Identify whether any Related Party has a (i) financial or other interest in or (ii) tangible personal benefit from the firm considered from a Contract. If the estimated Contract amount exceeds \$[250,000], ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.		
Any identified interest in Step 4 is a potential “real” conflict of interest.	<u>Public Officials – Related Party</u>	<u>Employees – Related Party</u>	<u>Agents – Related Party</u>

5	Identify whether a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the <i>appearance</i> that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract? If yes, explain.		
Any identified interest in Step 5 is a potential "apparent" conflict of interest.	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>

COI Point of Contact:

Signature of COI Point of Contact:

Date of Completion:

EXHIBIT C

**CONTRACT CONFLICT OF INTEREST DISCLOSURE FORM
FOR OFFICIALS, EMPLOYEES, AND AGENTS**

The Town of River Bend ("*Unit*") has adopted a Conflict of Interest Policy ("*Policy*") that governs the Unit's expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Town Manager as the "COI Point of Contact."

The COI Point of Contact has identified you as an official, employee, or agent of the Unit that may be involved in the selection, award, or administration of the following contract: _____ (the "*Contract*"). To safeguard the Unit's expenditure of Federal Financial Assistance, the COI Point of Contact has requested that you identify any potential real or apparent conflicts of interest in the Firm considered for the award of a Contract. Using the Exhibit A to the Policy as a guide, please answer the following questions:

1. Do you have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

2. Will you receive any tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

3. For purposes of Question 3(a) and 3(b), your "Immediate Family Members" include: (i) your spouse and their parents, (ii) your child, (iii) your parent and any spouse of your parent, (iv) your sibling and any spouse of your sibling, (v) your grandparents or grandchildren, and the spouses of each, (vi) any domestic partner of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with you is the equivalent of a family relationship.

- a. Do you have an Immediate Family Member with a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Do you have an Immediate Family Member that will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

4. Do you have any other partner with a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

5. Will any other partner of yours receive any tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

6. Does your current or potential employer (other than the Unit) have a financial or other interest in a firm considered for this Contract or will such current or potential employer receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

7. Benefits to Employers

- a. Does a current or potential employer (other than the Unit) of any of your Immediate Family Members have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Will a current or potential employer (other than the Unit) of any of your Immediate Family Members receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

-
- c. Does a current or potential employer (other than the Unit) of any partner of yours have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- d. Will a current or potential employer (other than the Unit) of any partner of yours receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

8. Does any existing situation or relationship create the appearance that you have a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

9. Does any existing situation or relationship create the appearance that any Immediate Family Member of yours has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

10. Does any existing situation or relationship create the appearance that your current or potential employer (other than the Unit) has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

11. Does any existing situation or relationship create the appearance that any current or potential employer (other than the Unit) of any of your Immediate Family Members has a financial or other

interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

12. Does any existing situation or relationship create the appearance that any current or potential employer (other than the Unit) of any other partner has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

* * * * *

Sign Name: _____

Print Name: _____

Name of Employer _____

Job Title: _____

Date of Completion: _____

* * * * *

EXHIBIT D

COMPLIANCE CHECKLIST FOR SUBAWARD OVERSIGHT

The Town of River Bend (“Unit”) has adopted a Conflict of Interest Policy (“Policy”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Town Manager as the “COI Point of Contact.” The Policy requires the COI Point of Contact to complete this Compliance Checklist to identify potential real or apparent conflicts of interest in connection with proposed Subawards (as defined in Section II) and file the Checklist in the records of the Unit.

Instructions for Completion

1. The COI Point of Contact shall complete Steps 1 through 5 of the Checklist below.
2. If the value of the proposed Subaward exceeds \$[250,000], the COI Point of Contact shall collect a Conflict of Interest Disclosure Form from each Covered Individual.
3. If the COI Point of Contact identifies a potential real or apparent conflict of interest after completing this Compliance Checklist, the COI Point of Contact shall report such potential conflict of interest to the Finance Officer and to each member of the Governing Board.

Definitions.

1. *Covered Individual.* Each person identified in Section 1 of this Checklist is a “Covered Individual” for purposes of this Compliance Checklist and the Policy.
2. *Immediate Family Member* means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
3. *Related Party* means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.

Step			
1	Identify the proposed Subaward, Subrecipient, and the subject of the Subaward.	<u>Name of Contract:</u> <hr/> <u>Name of Counterparty</u> <hr/> <u>Subject of Subaward:</u> <hr/>	
2	Identify all individuals involved in the selection, award, or administration of the Subaward. These individuals are “Covered Individuals”. Ensure that each Covered Individual has been provided with a copy of the Conflict of Interest Policy.		
	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>
3	Identify whether any Covered Individual has a (i) financial or other interest in, or (ii) tangible personal benefit from the firm considered for a Subaward. [If the estimated Subaward amount exceeds \$[100,000], ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.]		
Any identified interest in Step 3 is a potential “real” conflict of interest.	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>
4	Identify whether any Related Party has a (i) financial or other interest in or (ii) tangible personal benefit from the firm considered from a Subaward. If the estimated Subaward amount exceeds \$[100,000], ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.]		
Any identified interest in Step 4 is a potential “real” conflict of interest.	<u>Public Officials – Related Party</u>	<u>Employees – Related Party</u>	<u>Agents – Related Party</u>

5	Identify whether a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the <i>appearance</i> that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Subaward? If yes, explain.		
Any identified interest in Step 5 is a potential “apparent” conflict of interest.	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>

COI Point of Contact: _____

Signature of COI Point of Contact: _____

Date of Completion: _____

EXHIBIT E

SUBAWARD CONFLICT OF INTEREST DISCLOSURE FORM
FOR OFFICIALS, EMPLOYEES, AND AGENTS

The Town of River Bend (“Unit”) has adopted a Conflict of Interest Policy (“Policy”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Town Manager as the COI Point of Contact.

The COI Point of Contact has identified you as an official, employee, or agent of the Unit that may be involved in the selection, award, or administration of the following subaward: _____ (the “Subaward”). To safeguard the Unit’s expenditure of Federal Financial Assistance, the COI Point of Contact has requested that you identify any potential real or apparent conflicts of interest in the Firm considered for the award of a Subaward. Using the Exhibit A to the Policy as a guide, please answer the following questions:

1. Do you have a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

2. Will you receive any tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

3. For purposes of Question 3(a) and 3(b), your “Immediate Family Members” include: (i) your spouse and their parents, (ii) your child, (iii) your parent and any spouse of your parent, (iv) your sibling and any spouse of your sibling, (v) your grandparents or grandchildren, and the spouses of each, (vi) any domestic partner of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with you is the equivalent of a family relationship.

- a. Do you have an Immediate Family Member with a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Do you have an Immediate Family Member that will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

4. Do you have any other partner with a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

5. Will any other partner of yours receive any tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

6. Does your current or potential employer (other than the Unit) have a financial or other interest in a firm considered for this Subaward or will such current or potential employer receive a tangible personal benefit from this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

7. Benefits to Employers

- a. Does a current or potential employer (other than the Unit) of any of your Immediate Family Members have a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Will a current or potential employer (other than the Unit) of any of your Immediate Family Members receive a tangible personal benefit from this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

-
- c. Does a current or potential employer (other than the Unit) of any partner of yours have a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- d. Will a current or potential employer (other than the Unit) of any partner of yours receive a tangible personal benefit from this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

8. Does any existing situation or relationship create the appearance that you have a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

9. Does any existing situation or relationship create the appearance that any Immediate Family Member of yours has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

10. Does any existing situation or relationship create the appearance that your current or potential employer (other than the Unit) has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

11. Does any existing situation or relationship create the appearance that any current or potential employer (other than the Unit) of any of your Immediate Family Members has a financial or other

interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

12. Does any existing situation or relationship create the appearance that any current or potential employer (other than the Unit) of any other partner has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

* * * * *

Sign Name: _____

Print Name: _____

Name of Employer _____

Job Title: _____

Date of Completion: _____

* * * * *



**TOWN OF RIVER BEND
 BUDGET ORDINANCE AMENDMENT 21-B-06
 FISCAL YEAR 2021-2022**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2021-2022 Budget Ordinance as last amended on March 10, 2022, be amended as follows:

Summary

General Fund	3,028,232
General Capital Reserve Fund	107,187
Law Enforcement Separation Allowance Fund	13,545
Water Fund	673,545
Water Capital Reserve Fund	489
Sewer Fund	733,583
Sewer Capital Reserve Fund	22
Total	<u>4,556,603</u>

Section 1. General Fund

Anticipated Revenues

AD VALOREM Taxes 2021-2022	711,163
AD VALOREM Tax-Motor Vehicle	85,800
Animal Licenses	2,000
Sales Tax 1% Article 39	149,718
Sales Tax 1/2% Article 40	87,158
Sales Tax 1/2% Article 42	74,932
Sales Tax Article 44 105-524	10,235
Sales Tax Hold Harmless Distribution	86,068
Solid Waste Disposal Tax	2,200
Powell Bill Allocation	92,539
Beer and Wine Tax	13,225
Video Programming Sales Tax	53,600
Utilities Franchise Tax	111,000
Telecommunications Sales Tax	9,900
Court Refunds	500
Zoning Permits	5,000
Federal Grant	22,170
Recovery Grant NCORR-FDLG-004	76,445
Federal Disaster Assistance	35,434
Miscellaneous	10,000
Interest-NCORR-FDLG-004 Investments	30
Interest- Powell Bill Investments	50
Interest-Gen Investments	500
Contributions	421
Wildwood Storage Rents	18,144
Rents & Concessions	18,000
Sale of Captial Assets	31,008
Transfer From Capital Reserve Fund	65,342
Transfer From ARPA Grants Project	964,378
Appropriated Fund Balance	<u>291,272</u>
Total	<u>3,028,232</u>

Section 1. **General Fund (continued)**

Authorized Expenditures

Governing Body	32,000
Administration	271,575
Finance	192,018
Tax Listing	11,200
Legal Services	24,000
Elections	3,500
Police	640,114
Public Buildings	124,439
Emergency Services	4,000
Animal Control	11,056
Street Maintenance	186,141
Public Works	161,197
Leaf & Limb and Solid Waste	44,000
Stormwater Management	37,084
Wetlands and Waterways	3,000
Planning & Zoning	50,563
Recovery Grant NCORR-FDLG-004	77,602
Recreation & Special Events	7,500
Parks & Community Appearance	44,699
Contingency	17,666
Transfer To General Capital Reserve Fund	107,000
Transfer To L.E.S.A. Fund	13,500
Transfer to Public Works Capital Projects Fund	964,378
Total	<hr/> 3,028,232

Section 2. **General Capital Reserve Fund**

Anticipated Revenues

Contributions from General Fund	107,000
Interest Revenue	187
Total	<hr/> 107,187

Authorized Expenditures

Transfer to General Fund	65,342
Future Procurement	41,845
	<hr/> 107,187

Section 3. **Law Enforcement Separation Allowance Fund**

Anticipated Revenues:

Contributions from General Fund	13,500
Interest Revenue	45
Total	<hr/> 13,545

Authorized Expenditures:

Separation Allowance	1,517
Future LEOSSA Payments	12,028
Total	<hr/> 13,545

Section 4. **Water Fund**

Anticipated Revenues

Utility Usage Charges, Classes 1 & 2	199,710
Utility Usage Charges, Classes 3 & 4	8,949
Utility Usage Charges, Class 5	12,209
Utility Usage Charges, Class 8	3,586
Utility Customer Base Charges	231,472
Hydrant Availability Fee	20,496
Taps & Connections Fees	1,250
Nonpayment Fees	10,500
Late payment Fees	6,839
Interest Revenue	1,275
Sale of Capital Asset	0
Appropriated Fund Balance	177,259
Total	<hr/> 673,545

Authorized Expenditures

Administration & Finance [1]	520,645
Operations and Maintenance	149,400
Transfer To Fund Balance for Capital Outlay	3,500
Transfer To Water Capital Reserve Fund	0
Total	<hr/> 673,545

[1] Portion of department for bond debt service: 148,991

Section 5. **Water Capital Reserve Fund**

Anticipated Revenues

Contributions From Water Operations Fund	0
Interest Revenue	489
Total	<hr/> 489

Authorized Expenditures

Future Expansion & Debt Service	<hr/> 489
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Section 6. **Sewer Fund**

Anticipated Revenues:

Utility Usage Charges, Classes 1 & 2	258,181
Utility Usage Charges, Classes 3 & 4	20,212
Utility Usage Charges, Class 5	27,576
Utility Usage Charges, Class 8	7,264
Utility Customer Base Charges	294,652
Taps & Connection Fees	1,250
Late payment Fees	7,902
Interest Revenue	1,919
Sale of Capital Asset	0
Appropriated Fund Balance	114,627
Total	<hr/> 733,583

Authorized Expenditures:

Administration & Finance [2]	514,483
Operations and Maintenance	215,600
Transfer to Fund Balance for Capital Outlay	3,500
Transfer to Sewer Capital Reserve Fund	0
Total	<hr/> 733,583

[2] Portion of department for bond debt service: 128,659

Section 7. **Sewer Capital Reserve**

Anticipated Revenues:

Contributions From Sewer Operations Fund	0
Interest Revenue	22
Total	<hr/> 22

Authorized Expenditures:

Future Expansion & Debt Service	<hr/> 22
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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, 2021, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2021-2022" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$278,000,000 for purposes of taxation of real and personal property with an estimated rate of collection of 98.39%. The estimated collection rate is based on the fiscal year 2019-2020 collection rate of 98.39% 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 \$33,000,000 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 2022, 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 1.4% 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.

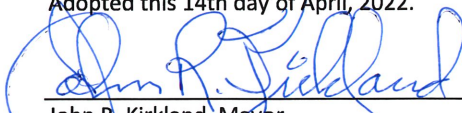
Section 12. **Utilization of the Budget Ordinance**

This ordinance shall be the basis of the financial plan for the Town of River Bend municipal government during the 2021-2022 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 14th day of April, 2022.



John R. Kirkland, Mayor

Attest:



Kristie J. Nobles, Town Clerk





TOWN OF RIVER BEND
Grant Project Ordinance for Coronavirus State and Local Fiscal Recovery Fund
American Rescue Plan Act of 2021, Amendment #1

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the Grant Project Ordinance for Coronavirus State and Local Fiscal Recovery Fund American Rescue Plan Act of 2021 be amended as follows:

Section 1. This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The Town received the first tranche in the amount of \$482,189 of CSLFRF funds. The total allocation is \$964,378, with the remainder to be distributed to the Town within 12 months. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2. The Town has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3. The following amounts are appropriated for the project and authorized for expenditure:

Internal Project Code	Project Description	Expenditure Category (EC)	Cost Object	Appropriation of ARP/CSLFRF Funds
001	Law enforcement services for period of March 7, 2021 through April 2, 2022	6.1	Salaries	\$340,063
			Benefits	\$124,829
002	General administration services for period of March 7, 2021 through June 30, 2022	6.1	Salaries	\$235,985
			Benefits	\$80,534
003	Finance services for period of March 7, 2021 through April 2, 2022	6.1	Salaries	\$80,977
			Benefits	\$27,893
004	Planning and zoning services for period of March 7, 2021 through April 2, 2022	6.1	Salaries	\$54,214
			Benefits	<u>\$19,883</u>
TOTAL				\$964,378

Section 4. The following revenues are anticipated to be available to complete the project:

ARP/CSLFRF Funds	\$964,378
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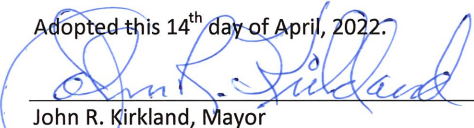
Section 5. The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements; including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the Town's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 6. The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 7. Copies of this grant project 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.

Section 8. This grant project ordinance is effective as of March 3, 2021 and expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the Town, whichever occurs sooner.

Adopted this 14th day of April, 2022.



John R. Kirkland, Mayor

Attest:



Kristie J. Nobles, Town Clerk





TOWN OF RIVER BEND PUBLIC WORKS CAPITAL PROJECTS FUND ORDINANCE

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina:

Section 1. The following amounts are hereby appropriated for the operation of a Town Capital Projects Fund for the construction of a Public Works Building:

CAPITAL PROJECTS FUND

Revenues:

Operating Transfer from General Fund	964,378
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Expenditures:

Architectural Services	71,500
Land Acquisition	60,000
Legal Services	2,000
Miscellaneous	5,000
Construction	825,878
	<hr/>
	964,378

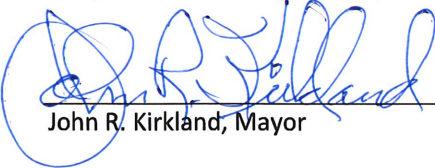
Section 2. It is estimated that revenues in the amounts indicated in the foregoing schedule will be available to support the foregoing appropriations.

Section 3. The Finance Officer is hereby authorized to maintain an appropriate Fund Chart of Accounts.

Section 4. Copies of this 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.

Section 5. The capital projects funds are appropriated pursuant to section 13.2 of Chapter 159 of the General Statutes of North Carolina; therefore, appropriations do not lapse at the end of the fiscal year and are available for the duration of the project, estimated to be eighteen months, unless subsequently amended by Council action.

Adopted this 14th day of April, 2022.



John R. Kirkland, Mayor

Attest:



Kristie J. Nobles, Town Clerk





TOWN OF RIVER BEND

45 Shoreline Drive
River Bend, NC 28562

T 252.638.3870
F 252.638.2580

www.riverbendnc.org

LEAF & LIMB

THIS PROFESSIONAL SERVICES AGREEMENT, made and entered into this 20 day of April, 2022 by and between the **TOWN OF RIVER BEND**, a body politic and corporate of the State of North Carolina ("Town"); and **K.A. JONES DESIGN AND MANAGEMENT** ("Contractor").

WITNESSETH:

WHEREAS, the Town desires to employ Contractor for those matters contained in this Agreement and Contractor desires to render said services to Town.

NOW, THEREFORE, BE IT RESOLVED by the parties as follows:

ARTICLE 1

Responsibilities of Contractor

1.1 During the term of this Agreement, and subject to the conditions and terms contained herein, Contractor agrees to provide those services, and other obligations as more fully set forth in Attachments "A", "B", "C", and "D".

1.2 Contractor shall provide its services hereunder in a timely manner, using that degree of care and professionalism as exercised by similar entities providing such services.

1.3 Contractor shall, at its own expense, maintain and carry workers' compensation, (if statutorily required), commercial general liability, and automobile liability insurance as identified in Attachment "B". Contractor shall provide the Town with Certificates of Insurance before services commence.

1.4 Contractor expressly acknowledges that this Agreement is non-exclusive, and that Town may retain the same services from other providers if it deems the same necessary.

ARTICLE 2

Responsibilities of Town

2.1 Town agrees to perform all of its obligations, including compensating Contractor, as more particularly set forth in Section 2.4 and Attachments “A” and “B”. To the extent there is any conflict between the provisions of Section 2.5 and any Attachment, Section 2.5 shall control.

2.2 Town shall provide reasonable assistance to Contractor in the performance of Contractor’s duties contained herein.

2.3 Invoices submitted to Town by Contractor shall be due and payable no more than thirty (30) days after completion of the services described by this Agreement, subject to the Town’s satisfaction, which shall not be unreasonably withheld.

2.4 In no event shall Town be required to reimburse Contractor if the project contemplated hereunder is not awarded and fully funded by the appropriate governmental agency. Furthermore, in no event shall the compensation identified in Section 2.1 exceed the agreed upon rates as specified in Attachments “A” and “B”.

2.5 The contract amount of **\$ 125.00** per ton as stated in Attachment “B” herein for “Routine Leaf and Limb Pickup” above shall automatically change effective July 1 of each subsequent year beginning on July 1, 2023 at a rate equal to the Consumer Price Index (CPI) but not to exceed a maximum of 5% change, for all items for the South Region for the previous 12 months ending in March, 2023 and then each subsequent March, as published by the US Department of Labor, Bureau of Labor Statistics.

2.6 For Routine Leaf and Limb Pickup, Contractor shall invoice the Town after completion of each zone of town, currently Zone 1 and Zone 2. Contractor shall keep load tickets for invoices separated by zone. For Emergency Debris Removal, when provided, the Contractor shall invoice the Town on a monthly basis. Contractor is responsible for maintaining all supporting documentation such as load tickets, etc. which may be necessary to verify billing amounts for any service described herein.

ARTICLE 3

Term

The term of this Agreement is for a period starting **July 1, 2022** and ending **June 30, 2026**. This Agreement may be terminated by either party at any time for cause upon 30 days advance written notice. If the Town is the party terminating this Agreement for cause, Contractor shall be entitled to no further compensation. Otherwise, either party may terminate this Agreement without cause upon 60 days advance written notice. In the event of termination without cause, Contractor shall be entitled to compensation for all services provided through the date of termination of the contract. Town may terminate performance of work under this Agreement in whole or in part for convenience if the Town determines that a termination is in the Town's interest.

ARTICLE 4

Independent Contractor

In the performance of services hereunder, the Contractor and its agents shall at all times act as an independent contractor practicing their profession and not as employees of the Town. Contractor and its agents shall not have any claim under this Agreement or otherwise against Town for vacation pay, sick leave, retirement benefits, social security, worker's compensation, disability benefits, unemployment insurance benefits, or employee benefits of any other kind.

ARTICLE 5

Indemnification; Limitation of Liability

5.1 To the extent allowed by law, each party shall defend, indemnify and hold harmless the other party from and against claims, damages, losses and expenses resulting from the negligent acts or omissions of malfeasance of the indemnifying party under this Agreement. The obligation of indemnity hereunder shall not include special, indirect, incidental or consequential damages, including but not limited to, loss of profits or revenue, loss of use of the equipment or any associated equipment, cost of capital, cost of substitute equipment, facilities or services, downtime costs, delays or claims of customers or third parties for any damages, however caused, whether based on warranty, agreement, tort, negligence, strict liability or otherwise and whether or not a party is advised of the possibility of such damages, and if this Agreement is governed by or interpreted in accordance with the laws of a jurisdiction that does not allow the exclusion or limitation of special, indirect, incidental or consequential damages so that the foregoing limitation

or exclusion does not apply, then such limitation or exclusion shall apply to the fullest extent allowable under applicable law.

5.2 Notwithstanding anything herein, in no event shall a party be liable, under any circumstances, for special, indirect, incidental or consequential damages, whether in warranty, agreement, tort, negligence, strict liability or otherwise and whether or not a party is advised of the possibility of such damages, including, but not limited to loss of profits or revenue, loss of use of the equipment or any associated equipment, cost of capital, cost of substitute equipment, facilities or services, downtime costs, delays, and claims of customers or other third parties for any damages, and if this Agreement is governed by or interpreted in accordance with the laws of a jurisdiction that does not allow the exclusion or limitation of special, indirect, incident or consequential damages so that the foregoing limitation or exclusion does not apply, then such limitation or exclusion shall apply to the fullest extent allowable under applicable law. Notwithstanding anything herein, each party's aggregate liability for any and all claims whether in agreement, warranty, tort, negligence, strict liability, or any otherwise for any loss or damages arising out of, connected with, or resulting from this Agreement or the performance or breach thereof, or from the design, manufacture, sale, delivery, resale, repair, replacement, installation, technical direction of installation, inspection, operation or use of any equipment covered by or furnished under this Agreement, or from any services rendered in connection therewith or related to the subject matter hereof, shall in no case exceed the contract price of this Agreement.

ARTICLE 6

Force Majeure

6.1 Contractor shall neither be liable for loss, damages, detention or delay nor be deemed to be in default for failure to perform when prevented from doing so by causes beyond its reasonable control including but not limited to acts of war (declared or undeclared) or terrorism, acts of God, fire, strike, labor difficulties, acts or omissions of any governmental authority, including the Town, compliance with government regulations, insurrection or riot, embargo, delays or shortages in transportation or inability to obtain necessary labor, materials, or manufacturing facilities from usual sources or from defects or delays in the performance of its suppliers or subcontractors due to any of the foregoing enumerated causes. In the event of delay due to any such cause, the date of delivery or installation will be extended by a period equal to the delay plus a reasonable time to resume delivery or installation.

ARTICLE 7

Miscellaneous

7.1 Entire Agreement; Modification: This Agreement (including all exhibits and schedules attached hereto), contain all of the terms and conditions agreed to by the Parties, and no other contract, document or agreement, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind any Party hereto or to vary any of the terms contained in this Agreement. This Agreement supersedes all prior agreements and understandings between the parties hereto relating to the subject matter hereof.

7.2 Severability: If any of the provisions of this Agreement shall be held by a court of competent jurisdiction to be unconstitutional or unenforceable, the decision of such court shall not affect or impair any of the remaining provisions of this Agreement, and the Parties shall, to the extent they deem to be appropriate, take such actions as are necessary to correct any such unconstitutional or unenforceable provision. It is hereby declared to be the intent of the Parties to this Agreement that this Agreement would have been approved and executed had such an unconstitutional or unenforceable provision been excluded therefrom.

7.3 Binding Effect: This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective legal representatives, successors, and assigns.

7.4 Assignment: Except as may otherwise be expressly provided herein, no party may assign any right, obligation, or liability arising hereunder without the other party's prior written consent. Any such assignment or attempted assignment shall be null and void.

7.5 Headings: Headings in this Agreement are for convenience and reference only and shall not be used to interpret or construe its provisions.

7.6 Duplicate Originals: This Agreement shall be executed in duplicate originals, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

7.7 Notices and Communications. Notices or communications required or permitted to be given under this Agreement shall be given to the respective parties by hand or by registered or certified mail or nationally recognized courier service (said notice being deemed given as of the date of receipt) at the following addresses:

For Town:

Delane Jackson, Town Manager

45 Shoreline Dr.

River Ben, NC 28562

Telephone: 252-638-3870

For Contractor:

K.A. Jones Lawn and Landscaping
PO Box 511
Mayesville, NC 28555
Telephone: 910-934-9587

Any party may change the address for such notice by giving written notice of such change of address to the other parties.

7.8 Governing Law and Venue. It is the intention of the parties hereto that this Agreement and the performance hereunder and all suits and special proceedings hereunder be construed in accordance with and under and pursuant to the laws of the State of North Carolina and that in any action, special proceeding or other proceeding that may be brought arising out of, in connection with, or by reason of this Agreement shall be brought in Craven County, North Carolina.

7.9 Non-Waiver. The failure or delay of any party to enforce or pursue any right or remedy existing pursuant to this Agreement shall not be deemed a waiver of such right or remedy and shall not limit such party's ability to pursue or enforce such right or remedy or any future right or remedy.

7.10 E-verify. Contractor will comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes, to the extent applicable. Contractor shall verify, by affidavit, compliance of the terms of this section upon request by Town.

7.11 Iran Divestment. Contractor certifies that it is not listed on the Final Divestment List. The Final Divestment List can be found on the State Treasurer's website at the address www.nctreasurer.com/Iran and should be updated every 180 days.

7.12 Israel Boycott. Contractor certifies that it has not been designated by the North Carolina State Treasurer as engaged in the boycott of Israel pursuant to N.C. Gen. Stat. § 147-86.81. It is the responsibility of Contractor to monitor compliance with this certification.

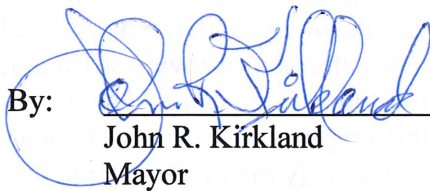
ARTICLE 8

Amendment

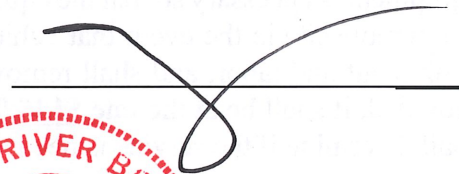
8.1 Intentionally left blank for future amendments

IN TESTIMONY WHEREOF, the parties hereto have duly executed this Agreement in duplicate originals, a copy of which is retained by each of the parties, the day and year first above written.


TOWN OF RIVER BEND

By: 
John R. Kirkland
Mayor

K.A. JONES
DESIGN AND MANAGEMENT

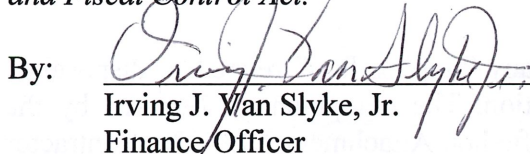


ATTEST:


Kristie J. Nobles
Town Clerk



This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

By: 
Irving J. Wan Slyke, Jr.
Finance Officer

4-20-22
Date

ATTACHMENTS:

- A – Scope of Services to be Provided
- B – Insurance Requirements
- C – Emergency Equipment Requirements

ATTACHMENT A
1 of 4

Services to be provided and Compensation

EMERGENCY DEBRIS REMOVAL

When notified to do so by the Town Manager or his designee, herein referred to as Town Manager, the Contractor agrees to serve Town immediately after a storm damage event that may require removal of trees and other debris from the Town. Contractor shall provide **only** those services as **specifically** directed by the Town Manager. When notification is provided at least 5 days prior to the anticipated arrival of a storm event, Contractor shall preposition equipment in the Town prior to arrival of impacts from the storm. Such equipment will be positioned at a location directed by the Town Manager. The parties expressly acknowledge that this preposition of equipment is necessary so that the equipment may be available in the Town, and will not be isolated at a remote site in the event that vehicular traffic is restricted. Contractor shall provide sufficient equipment and labor, and shall remove a minimum of fifteen (15) tons of debris per day. When provided, it shall be at the rate **\$145.00 per ton** for the term of this contract. The Town Manager shall determine if the service is needed, and to what extent, and shall certify the tonnage removed. Contractor agrees to begin this process within forty-eight (48) hours of the storm damage event (unless directed otherwise to delay commencement by the Town Manager) and to remain working in the Town continuously, including weekends if directed by Town Manager, until the clean-up is complete as determined by the Town Manager.

Contractor further agrees, at the Town's direction, to provide heavy lift equipment and operators to clear passage through the Town's streets, commonly referred to as "Cut and Toss", prior to commencement of loading and transport operations. Contractor shall be paid for these services based on the then current Time and Material Rates as published by the Federal Emergency Management Agency. Contractor agrees to commence this service within twelve (12) hours of the notification by the Town.

Town shall be responsible for the payment of any "tipping fees" related to disposal of debris removed from the Town, at the Town's direction. The equipment to be used by the Contractor shall be one or more of those vehicles identified on Attachment "D." The Contractor shall verify the tonnage removed by providing weigh tickets from the receiving facility. Each vehicle used for hauling debris under this contract shall be clearly identified and numbered by the Contractor. Such numbering shall remain consistent throughout the term of the project. During the term of this contract, the Contractor shall not use any equipment or personnel designated for this project, for any similar activities within the Town of River Bend unless specifically authorized by the Town Manager. For example, Contractor cannot provide debris clean-up/removal services for hire to the general public while working for the Town without preapproval from Town Manager.

ATTACHMENT B

2 of 4

ROUTINE LEAF AND LIMB PICK-UP

Contractor shall provide loading equipment, personnel and trucks to pick leaf and limbs as defined by Town Ordinance and transport such to a designated disposal site. As a condition of this agreement, contractor shall utilize a leaf vacuum to collect leaves from the roadside/curbside. The pick-up route shall be assigned by the Town Manager or his designee. These pick-ups shall be conducted on a regular schedule, which schedule shall be provided to the Contractor at the beginning of each year that this Agreement is in effect. The contractor is required to make at least one pass and provide pick-up service on every municipal street at least once per scheduled pick-up. As a matter of convenience to the contractor, the contractor may, at his discretion, provide more than one pass on a street. However, the contractor is not required, as a condition of this contract, to re-visit streets and provide pick-up of materials that were not placed by the street for collection in accordance with the pick-up schedule, as published by the town. The Town may request the Contractor to provide additional, unscheduled pick-ups in order to provide for removal of additional routine (non- emergency) leaf and limb. Contractor shall provide a daily progress report to the Town Manager, or his designee, while the Contractor is in Town providing the contracted services. Excluding extreme weather delays or written advance approval from the Town Manager or his designee, Contractor shall be penalized fifty percent (50%) of the per term fee if the scheduled start times are not followed. Contractor must provide sufficient equipment and labor, and remove a minimum of five (5) tons of leaf and limb per day. Contractor shall follow the requirements of the Town's ordinances, rules and regulations that may affect the services provided hereunder.

For these services, Contractor shall be compensated at a rate **\$ 125.00 per ton** during the term of this agreement. The Town shall pay the tipping fees for leaf and limb pick up.

Town shall continue to review the best practice for removal of leaf and limb. Should Town modify the present practice of leaf and limb pick up, Contractor shall be notified at least thirty (30) days in advance of a scheduled pick up.


KAT

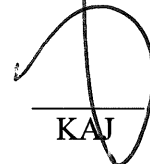


JRK

ATTACHMENT C**3 of 4****Insurance Requirements**

Contractor shall maintain insurance in the kind and amounts set forth below during the term of this Agreement. All such insurance coverage shall name the Town as an additional insured, and shall provide that the coverage shall not be changed or cancelled without thirty (30) days advance written notice to the Town. Prior to performance hereunder, Contractor shall furnish to the Town, certificates of insurance, in a form satisfactory to Town's legal counsel, evidencing such insurance. The kind and amounts of insurance are as follows:

1. Worker's compensation insurance in an amount equal to the statutory minimum.
2. General liability insurance, including personal injuries, in an amount of not less than \$1,000,000 per person/\$1,000,000 per occurrence.
3. Automobile liability insurance coverage for all owned as well as non-owned and hired motor vehicles in limits of not less than a bodily injury liability of \$1,000,000 per person/\$1,000,000 per occurrence, and property damage liability of not less than \$1,000,000.


KAJ


JRK

ATTACHMENT D
4 of 4

Equipment available to be used:

Emergency Operations

2 -4 articulating excavators on tracks with manual "thumbs"
4- 6 Large capacity dump trucks

Routine Operations

1 excavator
2 or more dump trucks and/or trailers

Other _____

Other _____


KAJ

JRK



TOWN OF RIVER BEND

45 Shoreline Drive
River Bend, NC 28562

T 252.638.3870
F 252.638.2580

www.riverbendnc.org

MOWING

THIS PROFESSIONAL SERVICES AGREEMENT, made and entered into this 20 day of April, 2022 by and between the **TOWN OF RIVER BEND**, a body politic and corporate of the State of North Carolina ("Town"); and **K.A. JONES DESIGN AND MANAGEMENT** ("Contractor").

WITNESSETH:

WHEREAS, the Town desires to employ Contractor for those matters contained in this Agreement and Contractor desires to render said services to Town.

NOW, THEREFORE, BE IT RESOLVED by the parties as follows:

ARTICLE 1

Responsibilities of Contractor

1.1 During the term of this Agreement, and subject to the conditions and terms contained herein, Contractor agrees to provide those services, and other obligations as more fully set forth in Attachment "A".

1.2 Contractor shall provide its services hereunder in a timely manner, using that degree of care and professionalism as exercised by similar entities providing such services.

1.3 Contractor shall, at its own expense, maintain and carry workers' compensation, (if statutorily required), commercial general liability, and automobile liability insurance. Contractor shall provide the Town with Certificates of Insurance before services commence.

ARTICLE 2

Responsibilities of Town

2.1 Town agrees to perform all of its obligations, including compensating Contractor, as more particularly set forth in Section 2.4 and Attachment "A". To the extent there is any conflict between the provisions of Section 2.4 and Attachment "A", Section 2.4 shall control.

2.2 Town shall provide reasonable assistance to Contractor in the performance of Contractor's duties contained herein.

2.3 Invoices submitted to Town by Contractor shall be due and payable no more than thirty (30) days after completion of the services described by this Agreement, subject to the Town's satisfaction, which shall not be unreasonably withheld.

2.4 In no event shall Town be required to reimburse Contractor if the project contemplated hereunder is not awarded and fully funded by the appropriate governmental agency. Furthermore, in no event shall the compensation identified in Section 2.1 exceed **\$ 26,640.00** unless a Change Order (C.O.) has been pre-approved by both parties.

2.5 The contract amount as stated in 2.4 above shall automatically change effective July 1 of each subsequent year beginning on July 1, 2023 at a rate equal to the Consumer Price Index (CPI) but not to exceed a maximum of 5% change, for all items for the South Region for the previous 12 months ending in March, 2023 and then each subsequent March, as published by the US Department of Labor, Bureau of Labor Statistics.

2.6 Cost and payments: **\$26,640.00** per year (as stated in 2.4 above) - payable in eight equal payments per month, based on the contract amount in effect at the time services were rendered, beginning in April of each year and ending in November of each year.

ARTICLE 3

Term

The term of this Agreement is for a period starting **July 1, 2022** and ending **June 30, 2026**. This Agreement may be terminated by either party at any time for cause upon 30 days advance written notice. If the Town is the party terminating this Agreement for cause, Contractor shall be entitled to no further compensation. Otherwise, either party may terminate this Agreement without cause upon 60 days advance written notice. In the event of termination without cause, Contractor shall be entitled to compensation for all services provided through the date of termination of the contract.

ARTICLE 4

Independent Contractor

In the performance of services hereunder, the Contractor and its agents shall at all times act as an independent contractor practicing their profession and not as employees of the Town. Contractor and its agents shall not have any claim under this Agreement or otherwise against Town for vacation pay, sick leave, retirement benefits, social security, worker's compensation, disability benefits, unemployment insurance benefits, or employee benefits of any other kind.

ARTICLE 5

Indemnification; Limitation of Liability

5.1 To the extent allowed by law, each party shall defend, indemnify and hold harmless the other party from and against claims, damages, losses and expenses resulting from the negligent acts or omissions of malfeasance of the indemnifying party under this Agreement. The obligation of indemnity hereunder shall not include special, indirect, incidental or consequential damages, including but not limited to, loss of profits or revenue, loss of use of the equipment or any associated equipment, cost of capital, cost of substitute equipment, facilities or services, downtime costs, delays or claims of customers or third parties for any damages, however caused, whether based on warranty, agreement, tort, negligence, strict liability or otherwise and whether or not a party is advised of the possibility of such damages, and if this Agreement is governed by or interpreted in accordance with the laws of a jurisdiction that does not allow the exclusion or limitation of special, indirect, incidental or consequential damages so that the foregoing limitation or exclusion does not apply, then such limitation or exclusion shall apply to the fullest extent allowable under applicable law.

5.2 Notwithstanding anything herein, in no event shall a party be liable, under any circumstances, for special, indirect, incidental or consequential damages, whether in warranty, agreement, tort, negligence, strict liability or otherwise and whether or not a party is advised of the possibility of such damages, including, but not limited to loss of profits or revenue, loss of use of the equipment or any associated equipment, cost of capital, cost of substitute equipment, facilities or services, downtime costs, delays, and claims of customers or other third parties for any damages, and if this Agreement is governed by or interpreted in accordance with the laws of a jurisdiction that does not allow the exclusion or limitation of special, indirect, incident or consequential damages so that the foregoing limitation or exclusion does not apply, then such limitation or exclusion shall apply to the fullest extent allowable under applicable law.

Notwithstanding anything herein, each party's aggregate liability for any and all claims whether in agreement, warranty, tort, negligence, strict liability, or any otherwise for any loss or damages arising out of, connected with, or resulting from this Agreement or the performance or breach thereof, or from the design, manufacture, sale, delivery, resale, repair, replacement, installation, technical direction of installation, inspection, operation or use of any equipment covered by or furnished under this Agreement, or from any services rendered in connection therewith or related to the subject matter hereof, shall in no case exceed the contract price of this Agreement.

ARTICLE 6

Force Majeure

6.1 Contractor shall neither be liable for loss, damages, detention or delay nor be deemed to be in default for failure to perform when prevented from doing so by causes beyond its reasonable control including but not limited to acts of war (declared or undeclared) or terrorism, acts of God, fire, strike, labor difficulties, acts or omissions of any governmental authority, including the Town, compliance with government regulations, insurrection or riot, embargo, delays or shortages in transportation or inability to obtain necessary labor, materials, or manufacturing facilities from usual sources or from defects or delays in the performance of its suppliers or subcontractors due to any of the foregoing enumerated causes. In the event of delay due to any such cause, the date of delivery or installation will be extended by a period equal to the delay plus a reasonable time to resume delivery or installation.

ARTICLE 7

Miscellaneous

7.1 Entire Agreement; Modification: This Agreement (including all exhibits and schedules attached hereto), contain all of the terms and conditions agreed to by the Parties, and no other contract, document or agreement, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind any Party hereto or to vary any of the terms contained in this Agreement. This Agreement supersedes all prior agreements and understandings between the parties hereto relating to the subject matter hereof.

7.2 Severability: If any of the provisions of this Agreement shall be held by a court of competent jurisdiction to be unconstitutional or unenforceable, the decision of such court shall not affect or impair any of the remaining provisions of this Agreement, and the Parties shall, to the extent they deem to be appropriate, take such actions as are necessary to correct any such unconstitutional

or unenforceable provision. It is hereby declared to be the intent of the Parties to this Agreement that this Agreement would have been approved and executed had such an unconstitutional or unenforceable provision been excluded therefrom.

7.3 Binding Effect: This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective legal representatives, successors, and assigns.

7.4 Assignment: Except as may otherwise be expressly provided herein, no party may assign any right, obligation, or liability arising hereunder without the other party's prior written consent. Any such assignment or attempted assignment shall be null and void.

7.5 Headings: Headings in this Agreement are for convenience and reference only and shall not be used to interpret or construe its provisions.

7.6 Duplicate Originals: This Agreement shall be executed in duplicate originals, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

7.7 Notices and Communications. Notices or communications required or permitted to be given under this Agreement shall be given to the respective parties by hand or by registered or certified mail or nationally recognized courier service (said notice being deemed given as of the date of receipt) at the following addresses:

For Town:

Delane Jackson
Town Manager
45 Shoreline Dr.
River Ben, NC 28562
Telephone: 252-638-3870

For Contractor:

K.A. Jones Lawn and Landscaping
PO Box 511
Mayesville, NC 28555
Telephone: 910-934-9587

Any party may change the address for such notice by giving written notice of such change of address to the other parties.

7.8 Governing Law and Venue. It is the intention of the parties hereto that this Agreement and the performance hereunder and all suits and special proceedings hereunder be construed in accordance with and under and pursuant to the laws of the State of North Carolina and that in any action, special proceeding or other proceeding that may be brought arising out of, in connection with, or by reason of this Agreement shall be brought in Craven County, North Carolina.

7.9 Non-Waiver. The failure or delay of any party to enforce or pursue any right or remedy existing pursuant to this Agreement shall not be deemed a waiver of such right or remedy and shall not limit such party's ability to pursue or enforce such right or remedy or any future right or remedy.

7.10 E-verify. Contractor will comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes, to the extent applicable. Contractor shall verify, by affidavit, compliance of the terms of this section upon request by Town.

7.11 Iran Divestment. Contractor certifies that it is not listed on the Final Divestment List. The Final Divestment List can be found on the State Treasurer's website at the address www.nctreasurer.com/Iran and should be updated every 180 days.

7.12 Israel Boycott. Contractor certifies that it has not been designated by the North Carolina State Treasurer as engaged in the boycott of Israel pursuant to N.C. Gen. Stat. § 147-86.81. It is the responsibility of Contractor to monitor compliance with this certification.

ARTICLE 8


Amendment

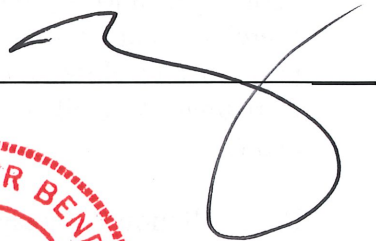
8.1 Intentionally left blank for future amendments

IN TESTIMONY WHEREOF, the parties hereto have duly executed this Agreement in duplicate originals, a copy of which is retained by each of the parties, the day and year first above written.

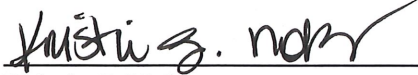
TOWN OF RIVER BEND

**K.A. JONES
DESIGN AND MANAGEMENT**

By: 
John R. Kirkland
Mayor

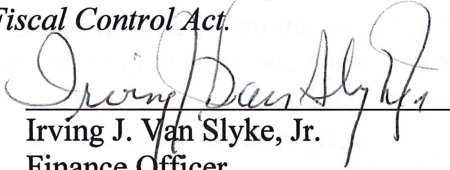


ATTEST:


Kristie J. Nobles
Town Clerk



This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

By: 
Irving J. Van Slyke, Jr.
Finance Officer

4-20-22
Date

ATTACHMENTS:

- A – General Provisions
- B – Grass Mowing & Trim in Town Parks & Adjoining Roadside Shoulders
- C – Water Resources Department Grass Maintenance Locations
- D – Mowing Operations that Border on Lakes and Ponds

ATTACHMENT A

**MAJOR GRASS, LAWN, PARK GROUNDS MAINTENANCE CONTRACT
GENERAL PROVISIONS**

1. Maintain a ten calendar day mowing schedule (unless otherwise noted herein or agreed upon in advance by both parties) beginning services with a spring cleanup on or about March 15 and continue every ten days through October 31 with one additional cleanup prior to and close to Thanksgiving and one additional cleanup prior to and close to Christmas. A detailed description of areas to be maintained is contained in *Attachments B and C*.
2. Police all mowing areas for trash, limbs, cans, paper, etc., and package for removal prior to each mowing. Mow and trim all grasses in all areas identified and numbered herein. Example- "Area 1", "Area 2", etc.
3. Use bagger, or other effective method to keep clippings out of the water, around all waterways/lakes. *See Attachment D*.
4. Edge all sidewalks on town property
5. Contractor shall notify the Public Works Director at the beginning of each mowing cycle and submit an invoice detailing work performed at the end of each mowing cycle to the Public Works Director. The Public Works Director shall be responsible for ensuring that all invoiced work has been performed in an acceptable manner by the Contractor. Any decisions made by the Public Works Director may be appealed to the Town Manager for final disposition.
6. In an attempt to maintain a healthy growth of Centipede, Contractor is authorized to use appropriate pesticides designed to kill the weeds and/or any undesirable vegetation in strict compliance with the manufactures label. In large open areas, such as Hwy 17 Median, Shoreline Drive right-of-way and soccer field area, or any other appropriate area the contractor is encouraged to utilize appropriate chemicals to suppress broadleaf weeds and any undesirable pest/undesirable grasses such as Crabgrass, Bahia grass, Dallis grass, etc.
7. Contractor warrants that it shall perform its services described in this Agreement in a professional manner, using that degree of care and skill ordinarily exercised by and consistent with the standards of competent professionals practicing in the same or similar locality as the Agreement, and in accordance with the practice of the industry, exercising competent professional knowledge, judgment and skill. Failure to timely perform, or to meet such standards, shall be sufficient grounds for Town to terminate this Agreement for cause. In the alternative, the Town may withhold any compensation due to Contractor until such standard is met and all terms of the Agreement are complied with by Contractor. Contractor will be responsible for replacing any damaged materials (vegetation) or structures resulting from or caused by his actions, negligence or failure to perform in a professional, competent manner.

8. Contractor shall at all times conduct operations in a safe manner including ensuring that all original manufactures safety devices on any equipment being used is in proper working order and is used as intended. Contractor shall be mindful of people, vehicles and structures that may be in the path of any discharge and take steps to avoid directing discharge towards any that are in close proximity of being struck by a projectile thrown from the Contractor's equipment.

ATTACHMENT B

GRASS MOWING AND TRIM WORK IN TOWN PARKS AND ON ADJOINING ROADSIDE SHOULDERS CONTRACTED TO LAWN SERVICE

Area 1: **Includes Town Hall lawn, Town Hall Park, picnic area and all of Ritter Field at 45 Shoreline Drive**

It is identified by Craven County GIS with PINs 8-201-040, 8-200-041 and 8-201-A-029-A and is approximately 5.75 acres in size (including pond). This area includes all the grass around Town Hall and the area between the Town Hall pond and Plantation Road from the Town Hall to the wetlands area at the west end of Ritter Field.

Trim under any picnic tables, swings, statue, flower bed, fences, and around man-made and natural obstacles. Edge cement walk at Town Hall leading to door steps and the Town Hall parking area facing Plantation Drive.

Area 2: **Shoreline Drive right of way on left hand side of road leaving Town**

Beginning at the large culvert running under Shoreline Drive from Town Hall lake, (near the rear property line of 206 Bayswater Court), all the way to the Old Pollocksville Road (near the rear property line of 189 Canebrake) maintaining a parallel line 55 feet from the center of Shoreline Drive. This line includes the regular road shoulder, or right of way, plus an additional 25 feet of adjoining Town land and basically runs up to the top of all existing berms.

Most of the 25 foot strip of land adjoining this right of way is planted in Pines, Juniper, and Crepe Myrtles with pine straw mulch

At Town Hall Lake, edge mouth of large Shoreline Drive culvert, and trim grass with weed eater down to water. *See Attachment D.*

When pine cones are present in this area, accomplish mowing in a fashion that will harvest the pine cones and remove them from this area when mowing operations are completed.

Area 3: **Entrance Park on Highway 17 at traffic signal**

It is identified by Craven County GIS with PINs 8-205-084 and 8-205-2003 and is approximately 3.5 acres in size (including the pond). The park area on the left-hand side of Shoreline Drive leaving Town includes the brick "Town of River Bend" wall sign. Also, mow both shoulders of Old Pollocksville Rd. from its intersection with Shoreline Drive, headed south, for a distance of approximately 235' to a point marked by the location of utility pole # RSK37.

Unless otherwise directed by town or regulatory agency, trim grass with weed eater down to water. *See Attachment D.*

Beginning at the southeast corner of Shoreline Drive and Old Pollocksville Road, proceed south along Shoreline Drive approximately 500 feet, adjacent to lot identified by Craven County PIN 8-206-4001 to the land maintained by Gentry Cove, identified by Craven County PIN 8-206-1-121 mowing the area between the roadway and the wooded lot.

Area 4: Municipal Building at 51 Shoreline Drive, Town Commons and Park area

It is identified by Craven County GIS with PIN 8-201-008 and is approximately 4.7 acres in size. Includes road shoulder on three sides and along the ditch line at the west end of the recreational field. Trim around rocked area near caboose, around parking bumpers, fence, under any picnic tables, benches, around volleyball court and around other man-made and natural obstacles. Also includes providing weed/grass suppression in volley court area as described in General Provisions 6.

Area 5: Public Works Building at 115 Wildwood Drive

It is identified by Craven County GIS with PIN 8-201-027 and is approximately 2.2 acres in size. Also includes providing weed/grass suppression around perimeter of basketball court area as described in General Provisions 6.

Area 6: Channel Run Town Park at 303 Channel Run Drive

It is identified by Craven County GIS with PIN 8-073-D-026 and is approximately 1.2 acres in size.

Area 7: Springdale Town Park on Barbara Drive

It is identified by Craven County GIS with PIN 8-205-3-00A and is approximately 1.15 acres in size.

Area 8: Medians

All of the median on Anchor Way.

Plantation Drive median from Gull Pointe southwest to intersection of Shoreline Drive.

Small median island beside 244 Shoreline Drive which is in center of cul-de-sac.

Median island from Shoreline Drive at Town Hall east to small bridge including the area behind the guard rail to Quarterdeck Rd. extending to the bulkhead and to the two concrete drainage swells.

Median island off Gangplank Road.

Median island on Lakemere Drive.

Islands (4) in Westchester in the cul-d-sacs of Carriage House Court and Esquire Court.

Area 9: Highway 17 Median

On a twenty-day cycle, mow Highway 17 median beginning at a location approximately 250 feet south of Shoreline Drive, to approximately 50 feet north of Norbury Drive at a point marked by the location of utility pole # RSL05.

Leaves:

Near the end of the Fall season, (at a time mutually agreed upon by the Public Works Director and the Contractor) all leaves are to be removed from the Towns' medians, Town Hall lawn and parking lot. All other areas can be mulched but must not be cast into roadways, waterways, or onto sidewalks.

Fertilizer

No fertilizer application is contemplated or approved by this contract.

ATTACHMENT C

WATER RESOURCES DEPARTMENT GRASS MAINTENANCE LOCATIONS

Area 1-W: Contains Well House No. 3, garage and water tower on at 25 Shoreline Drive near at intersection of Pirates Road.

This is a rectangular tract which has about 215 feet fronting Shoreline Drive and is approximately 330 feet deep. It is identified by Craven County GIS with PINs 8-201-024 and 8-200-066 and is approximately 1.5 acres in size.

Area 2-W: Lift Station on Bayswater Court

Median/island between 200 and 201 Bayswater Court. Edge median and trim any grass in cracks in street around median as needed.

Area 3-W: Well Site No. 1 at 52 Shoreline Drive

This is a triangular tract or lot. It is identified by Craven County GIS with PINs 8-201-058 and 8-201-014 and is approximately 0.65 acres in size

Area 4-W: Water Tower No. 2 at 1411 Plantation Drive

It is identified by Craven County GIS with PINs 8-200-3001 is approximately 1.2 acres in size.

Trim ditch on both ends of entrance driveway to tower.

ATTACHMENT D

MOWING OPERATIONS THAT BORDER ON LAKES AND PONDS, STREETS AND PARKING LOT AREAS

In some areas there will be a ten (10) foot “buffer” of twelve-inch high grass that shall be maintained at this level. This cutting is to keep this “buffer area” managed and attractive.

In the areas of all ponds and drainage ways arrange mowing pattern so **clippings are cast up-slope**, and not into water.

In the areas by streets and parking lots, arrange mowing pattern so **clippings are cast into the grassy areas**, not the paved areas.

If necessary, review this operation with the Public Works Director for clarification.



TOWN OF RIVER BEND

**45 Shoreline Drive
River Bend, NC 28562**

**T 252.638.3870
F 252.638.2580**

www.riverbendnc.org

LANDSCAPING

THIS PROFESSIONAL SERVICES AGREEMENT, made and entered into this 20 day of April, 2022 by and between the **TOWN OF RIVER BEND**, a body politic and corporate of the State of North Carolina ("Town"); and **K.A. JONES DESIGN AND MANAGEMENT** ("Contractor").

WITNESSETH:

WHEREAS, the Town desires to employ Contractor for those matters contained in this Agreement and Contractor desires to render said services to Town.

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1.2 Contractor shall provide its services hereunder in a timely manner, using that degree of care and professionalism as exercised by similar entities providing such services.

1.3 Contractor shall, at its own expense, maintain and carry workers' compensation, (if statutorily required), commercial general liability, and automobile liability insurance. Contractor shall provide the Town with Certificates of Insurance before services commence.

ARTICLE 2

Responsibilities of Town

2.1 Town agrees to perform all of its obligations, including compensating Contractor, as more particularly set forth in Section 2.4 and Attachment "A". To the extent there is any conflict between the provisions of Section 2.4 and Attachment "A", Section 2.4 shall control.

2.2 Town shall provide reasonable assistance to Contractor in the performance of Contractor's duties contained herein.

2.3 Invoices submitted to Town by Contractor shall be due and payable no more than thirty (30) days after completion of the services described by this Agreement, subject to the Town's satisfaction, which shall not be unreasonably withheld.

2.4 In no event shall Town be required to reimburse Contractor if the project contemplated hereunder is not awarded and fully funded by the appropriate governmental agency. Furthermore, in no event shall the compensation exceed **\$14,940.00** unless a Change Order (C.O.) has been pre-approved by both parties.

2.5 The contract amount as stated in 2.4 above shall automatically change effective July 1 of each subsequent year beginning on July 1, 2023 at a rate equal to the Consumer Price Index (CPI) but not to exceed a maximum of 5% change, for all items for the South Region for the previous 12 months ending in March, 2023 and then each subsequent March, as published by the US Department of Labor, Bureau of Labor Statistics.

2.6 Cost and payments: **\$14,940.00** per year (as stated in 2.4 above), payable in six equal payments based on the contract amount in effect at the time services were rendered, paid after the completion of the each clean-up.

ARTICLE 3

Term

The term of this Agreement is for a period starting **July 1, 2022** and ending **June 30, 2026**. This Agreement may be terminated by either party at any time for cause upon 30 days advance written notice. If the Town is the party terminating this Agreement for cause, Contractor shall be entitled to no further compensation. Otherwise, either party may terminate this Agreement without cause upon 60 days advance written notice. In the event of termination without cause, Contractor shall be entitled to compensation for all services provided through the date of termination of the contract.

ARTICLE 4

Independent Contractor

In the performance of services hereunder, the Contractor and its agents shall at all times act as an independent contractor practicing their profession and not as employees of the Town. Contractor and its agents shall not have any claim under this Agreement or otherwise against Town for vacation pay, sick leave, retirement benefits, social security, worker's compensation, disability benefits, unemployment insurance benefits, or employee benefits of any other kind.

ARTICLE 5

Indemnification; Limitation of Liability

5.1 To the extent allowed by law, each party shall defend, indemnify and hold harmless the other party from and against claims, damages, losses and expenses resulting from the negligent acts or omissions of malfeasance of the indemnifying party under this Agreement. The obligation of indemnity hereunder shall not include special, indirect, incidental or consequential damages, including but not limited to, loss of profits or revenue, loss of use of the equipment or any associated equipment, cost of capital, cost of substitute equipment, facilities or services, downtime costs, delays or claims of customers or third parties for any damages, however caused, whether based on warranty, agreement, tort, negligence, strict liability or otherwise and whether or not a party is advised of the possibility of such damages, and if this Agreement is governed by or interpreted in accordance with the laws of a jurisdiction that does not allow the exclusion or limitation of special, indirect, incidental or consequential damages so that the foregoing limitation or exclusion does not apply, then such limitation or exclusion shall apply to the fullest extent allowable under applicable law.

5.2 Notwithstanding anything herein, in no event shall a party be liable, under any circumstances, for special, indirect, incidental or consequential damages, whether in warranty, agreement, tort, negligence, strict liability or otherwise and whether or not a party is advised of the possibility of such damages, including, but not limited to loss of profits or revenue, loss of use of the equipment or any associated equipment, cost of capital, cost of substitute equipment, facilities or services, downtime costs, delays, and claims of customers or other third parties for any damages, and if this Agreement is governed by or interpreted in accordance with the laws of a jurisdiction that does not allow the exclusion or limitation of special, indirect, incident or consequential damages so that the foregoing limitation or exclusion does not apply, then such limitation or exclusion shall apply to the fullest extent allowable under applicable law.

Notwithstanding anything herein, each party's aggregate liability for any and all claims whether in agreement, warranty, tort, negligence, strict liability, or any otherwise for any loss or damages arising out of, connected with, or resulting from this Agreement or the performance or breach thereof, or from the design, manufacture, sale, delivery, resale, repair, replacement, installation, technical direction of installation, inspection, operation or use of any equipment covered by or furnished under this Agreement, or from any services rendered in connection therewith or related to the subject matter hereof, shall in no case exceed the contract price of this Agreement.

ARTICLE 6

Force Majeure

6.1 Contractor shall neither be liable for loss, damages, detention or delay nor be deemed to be in default for failure to perform when prevented from doing so by causes beyond its reasonable control including but not limited to acts of war (declared or undeclared) or terrorism, acts of God, fire, strike, labor difficulties, acts or omissions of any governmental authority, including the Town, compliance with government regulations, insurrection or riot, embargo, delays or shortages in transportation or inability to obtain necessary labor, materials, or manufacturing facilities from usual sources or from defects or delays in the performance of its suppliers or subcontractors due to any of the foregoing enumerated causes. In the event of delay due to any such cause, the date of delivery or installation will be extended by a period equal to the delay plus a reasonable time to resume delivery or installation.

ARTICLE 7

Miscellaneous

7.1 Entire Agreement; Modification: This Agreement (including all exhibits and schedules attached hereto), contain all of the terms and conditions agreed to by the Parties, and no other contract, document or agreement, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind any Party hereto or to vary any of the terms contained in this Agreement. This Agreement supersedes all prior agreements and understandings between the parties hereto relating to the subject matter hereof.

7.2 Severability: If any of the provisions of this Agreement shall be held by a court of competent jurisdiction to be unconstitutional or unenforceable, the decision of such court shall not affect or impair any of the remaining provisions of this Agreement, and the Parties shall, to the extent they deem to be appropriate, take such actions as are necessary to correct any such unconstitutional

or unenforceable provision. It is hereby declared to be the intent of the Parties to this Agreement that this Agreement would have been approved and executed had such an unconstitutional or unenforceable provision been excluded therefrom.

7.3 Binding Effect: This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective legal representatives, successors, and assigns.

7.4 Assignment: Except as may otherwise be expressly provided herein, no party may assign any right, obligation, or liability arising hereunder without the other party's prior written consent. Any such assignment or attempted assignment shall be null and void.

7.5 Headings: Headings in this Agreement are for convenience and reference only and shall not be used to interpret or construe its provisions.

7.6 Duplicate Originals: This Agreement shall be executed in duplicate originals, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

7.7 Notices and Communications. Notices or communications required or permitted to be given under this Agreement shall be given to the respective parties by hand or by registered or certified mail or nationally recognized courier service (said notice being deemed given as of the date of receipt) at the following addresses:

For Town:

Delane Jackson
Town Manager
45 Shoreline Dr.
River Ben, NC 28562
Telephone: 252-638-3870

For Contractor:

K.A. Jones Lawn and Landscaping
PO Box 511
Mayesville, NC 28555
Telephone: 910-934-9587

Any party may change the address for such notice by giving written notice of such change of address to the other parties.

7.8 Governing Law and Venue. It is the intention of the parties hereto that this Agreement and the performance hereunder and all suits and special proceedings hereunder be construed in accordance with and under and pursuant to the laws of the State of North Carolina and that in any action, special proceeding or other proceeding that may be brought arising out of, in connection with, or by reason of this Agreement shall be brought in Craven County, North Carolina.

7.9 Non-Waiver. The failure or delay of any party to enforce or pursue any right or remedy existing pursuant to this Agreement shall not be deemed a waiver of such right or remedy and shall not limit such party's ability to pursue or enforce such right or remedy or any future right or remedy.

7.10 E-verify. Contractor will comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes, to the extent applicable. Contractor shall verify, by affidavit, compliance of the terms of this section upon request by Town.

7.11 Iran Divestment. Contractor certifies that it is not listed on the Final Divestment List. The Final Divestment List can be found on the State Treasurer's website at the address www.nctreasurer.com/Iran and should be updated every 180 days.

7.12 Israel Boycott. Contractor certifies that it has not been designated by the North Carolina State Treasurer as engaged in the boycott of Israel pursuant to N.C. Gen. Stat. § 147-86.81. It is the responsibility of Contractor to monitor compliance with this certification.

ARTICLE 8

Amendment

8.1 Intentionally left blank for future amendments

IN TESTIMONY WHEREOF, the parties hereto have duly executed this Agreement in duplicate originals, a copy of which is retained by each of the parties, the day and year first above written.

TOWN OF RIVER BEND

By: _____

John R. Kirkland
Mayor

**K.A. JONES
DESIGN AND MANAGEMENT**



ATTEST:

Kristie J. Nobles
Town Clerk

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

By: _____

Irving J. Van Slyke, Jr.
Finance Officer

4-20-22
Date

ATTACHMENTS:

A – General Provisions

ATTACHMENT A

LANDSCAPE MAINTENANCE CONTRACT GENERAL PROVISIONS

1. Perform a full clean-up on or before March 31 of each year to include mulching and weeding as described below.
2. Perform additional mid-season clean-ups as follows in order to maintain the appearance of the town's property: by the last Friday of April, May, June, July and August.
3. Clean up shall include removing trash, limbs, leaves, weeds, vines, and other debris from all shrub/flower beds, trees, and other property as described herein, and removing all such material from the site. Weeding shall mean removing weeds with their roots, and not cutting them near or at the surface or using appropriate pesticides designed to kill the weeds and/or any undesirable vegetation in compliance with the manufactures label.
4. Contractor shall notify the Director of Public Works at the beginning of each work cycle and submit an invoice detailing work performed at the end of each cycle to the Director of Public Works. The Public Works Director shall be responsible for ensuring that all invoiced work has been performed in an acceptable manner by the contractor. Any decisions made by the Public Works Director may be appealed to the Town Manager for final disposition.
5. Contractor warrants that it shall perform its services described in this Agreement in a professional manner, using that degree of care and skill ordinarily exercised by and consistent with the standards of competent professionals practicing in the same or similar locality as the Agreement, and in accordance with the practice of the industry, exercising competent professional knowledge, judgment and skill. Failure to timely perform, or to meet such standards, shall be sufficient grounds for Town to terminate this Agreement for cause. In the alternative, the Town may withhold any compensation due to Contractor until such standard is met and all terms of the Agreement are complied with by Contractor. Contractor will be responsible for replacing any damaged materials (vegetation) or structures resulting from or caused by his actions, negligence or failure to perform in a professional, competent manner.

Mulching/Weeding:

1. Weed and mulch flower beds surrounding Town Hall and Town Hall parking lot, including the center island in the Town Hall parking lot, the Memorial Garden adjacent to the gazebo and the bed adjacent to the playground and one (1) flower bed in dog park near statue. These beds are to be mulched with non-colored bark mulch, not pine straw or compost. Mulching only to be done during the first clean-up of each year.
2. Weed and mulch shrubs, trees and shrub bed on Municipal Building grounds. This bed is to be mulched with pine straw. Mulching only to be done during the first clean-up of each year.
3. Weed and mulch shrub beds adjacent to the caboose in Town Commons. These beds are to be mulched with non-colored bark mulch, not pine straw or compost. Mulching only to be done during the first clean-up of each year but only after weeding as defined in General Provisions is complete.
4. Remove vines, wildbrush, sweet gum sprouts, pine, oak, weeds, grasses etc., growing among Junipers along all berms, especially and specifically berms along Shoreline Drive from Lochbridge Drive to water tower and continuing to Brick Road. These areas to be mulched with pine straw.
5. Weed and mulch shrub beds at Public Works Office. These beds are to be mulched with non-colored bark mulch, not pine straw or compost. Mulching only to be done during the first clean-up of each year.
6. Weed and mulch around large Wildwood Property sign at roadside. These beds are to be mulched with non-colored bark mulch, not pine straw or compost. Mulching only to be done during the first clean-up of each year.
7. Edge and keep weed free three (3) flower beds in the Channel Run park
8. Weed and clean out wooded copses at the front entrance on both the pond and "wall" sign sides of Shoreline Drive.
9. Remove vines and weeds growing on any trees on Town property (including roadway medians/islands).

Pruning:

1. Prune all shrubs once per year in March, except azaleas, which are to be pruned one to two (1-2) weeks after flowering.
2. Remove suckers from all crepe myrtles on all Town property. This includes on the north side of Shoreline Drive (right side of road leaving Town); from Gentry Cove to Brick Road; south side of Shoreline Drive (left side of road leaving Town) between the roadside and the top of the berm from Town Hall to Old Pollocksville Road; the Plantation Drive median and any others. Crepe myrtles are not to be topped, shaped or pruned.
3. Trim all trees and shrubs around Town Hall including the island in the parking lot and the area adjacent to the playground. However, **no** pruning or trimming is to be done on shrubs and trees in that area marked as being the Memorial Garden.
4. Trim all trees and shrubs along Shoreline Drive (between the roadside and the top of the berm), and along roadway medians. Growth should not interfere with vehicular traffic or pedestrians. Medians included are as follows:
 - a. All of the median on Anchor Way.
 - b. Plantation Drive median from Gull Pointe southwest to intersection of Shoreline Drive.
 - c. Plantation Drive median from Shoreline Drive at Town Hall east to small bridge at the Quarterdecks.
 - d. Small median island beside 244 Shoreline Drive which is in center of cul-de-sac.
 - e. Median island off Gangplank Road
 - f. Islands (4) in Westchester

**River Bend Town Council
Regular Meeting Minutes
April 21, 2022
Town Hall
7:00 p.m.**

Present Council Members: Mayor John Kirkland
Buddy Sheffield
Don Fogle
Barbara Maurer
Irving Van Slyke
Brian Leonard (via telephone)

Town Manager: Delane Jackson
Finance Director: Mandy Gilbert
Police Chief: Sean Joll
Town Clerk: Kristie Nobles

Members of the Public Present: 8

CALL TO ORDER

Mayor Kirkland called the meeting to order at 7:00 p.m. on Thursday, April 21, 2022 in the River Bend Town Hall with a quorum present.

RECOGNITION OF NEW RESIDENTS

Larry Fischer – Compass Court

VOTE – Approval of Agenda

Councilman Sheffield motioned to accept the agenda as presented. The motion carried unanimously.

PUBLIC HEARING – Proposed Re-Zoning – 5530 US Highway 17 South

Councilman Sheffield moved to open the Public Hearing to discuss the proposed re-zoning of 5530 US Highway 17 South. The motion carried unanimously.

He then invited anyone who wished to address the proposed re-zoning of 5530 US Highway 17 South to step to the podium to be heard.

With no one stepping forward, Councilman Sheffield moved to close the Public Hearing. The motion carried unanimously.

CONSENT AGENDA

The Mayor presented the Council with the Consent Agenda. Councilman Sheffield **moved to approve the Consent Agenda as presented.** The motion carried unanimously. Within this motion the following items were approved:

A. Approve

Minutes of the March 10, 2022 Work Session

Minutes of the March 17, 2022 Regular Council Meeting

TOWN MANAGER'S REPORT

The Manager stated that first Budget Workshop is scheduled for Tuesday, April 26, starting at 4:00 p.m. at Town Hall.

The Manager stated that the Police Department had received a card from a resident that expressed her gratitude and thankfulness to the department. He stated that the Police Chief, Sergeant and an Officer recently saved her life. The Mayor thanked the Police Chief and his department for saving her life.

ADMINISTRATIVE REPORTS

FINANCE – COUNCILMAN VAN SLYKE, JR.

Financial Report – Finance Director, Mandy Gilbert presented to the Council the financial statement for the month of March. She stated the total of the Town's Cash and Investments as of March 31, 2022 are \$4,150,681 and Ad valorem tax collections for FY21-22 were \$690,503.44 and Vehicle Ad valorem tax collections were \$60,061.98.

Councilman Van Slyke stated that Petway, Mills and Pearson has completed the Town's audits for the past few years. He stated that they have submitted an audit contract for the year of 2022 in the amount of \$14,700 and stated this is only a \$200 increase from the previous year.

Vote – Audit Contract

Councilman Van Slyke moved to approve the audit contract with Petway, Mills and Pearson, PA as presented. The motion carried unanimously. (see attached)

ENVIRONMENTAL AND WATERWAYS ADVISORY BOARD– COUNCILMAN LEONARD

Councilman Leonard stated that EWAB did not meet in April and the next meeting is May 2 at 7:00 p.m.

The Manager stated that the Leaf and Limb Ordinance is included in the agenda with revisions to bagging leaves and grass clippings. He also stated that there was new information added to this ordinance to codify that white and brown goods are not collected by the Town. The Town Attorney suggested including a reference to §1904 of the North Carolina Administrative Code to Section D of the ordinance.

Vote – Leaf and Limb Ordinance

Councilman Leonard moved to approve the Leaf and Limb Ordinance as amended. The motion carried unanimously. (see attached)

The Manager stated that the Leaf and Limb schedule included in the agenda has the revised leaf and grass clipping collection method included.

Vote – Leaf and Limb Schedule

Councilman Leonard moved to approve the Leaf and Limb Schedule as presented. The motion carried unanimously. (see attached)

PLANNING BOARD REPORT – COUNCILMAN SHEFFIELD

Councilman Sheffield stated that the Planning Board did not meet in April.

Councilman Sheffield stated that there was a Public Hearing held at the beginning of this meeting regarding the re-zoning of 5530 US Highway 17 South. He stated that the Planning Board has approved and recommends re-zoning this property as Business.

Vote – Re-Zoning 5530 US Highway 17 South

Councilman Sheffield moved to approve the re-zoning of 5530 US Highway 17 South as Business. The motion carried unanimously.

Councilman Sheffield stated that the Council has been reviewing the Advisory Board Ordinance for months and the final revision is included in the agenda package.

Vote – Advisory Board Ordinance Amendment

Councilman Sheffield moved to approve the Advisory Board Ordinance as presented. The motion passed. Four Ayes (Leonard, Van Slyke, Maurer, Sheffield) one nay (Fogle) (see attached)

PUBLIC SAFETY – COUNCILMAN FOGLE

Councilman Fogle presented the following reports on Community Watch and CERT.

CERT

CERT met on March 23, 2022 in the Municipal Building, Large Conference Room. Three people were in attendance. Discussions focused on how to get better attendance and recruit new members. CERT is looking for new members. If you are interested, please contact Chief Joll or Mary Holihan.

COMMUNITY WATCH

Community Watch meets quarterly and did not meet in March. The next meeting is scheduled for June 15, 2022 in the Municipal Building, Large Conference Room. Community Watch is looking for new members. If you are interested, please contact Chief Joll or Egon Lippert.

The Manager stated that the amended Capital Improvement Plan is included in the agenda package with the proposed fee increase that Council discussed at last week's Council meeting. He stated that the Town is applying for a grant that could award the Town up to \$5,000,000 for Waste Water Treatment Plant enhancements. He stated that the grant is awarded based on a point system and the proposed fee increase could earn the Town additional points for the grant.

Vote – Water and Sewer Fee Schedule

Councilman Fogle moved to approve the Water and Sewer Rates and Fees Schedule as presented. The motion passed. Four Ayes (Leonard, Van Slyke, Maurer, Fogle) one nay (Sheffield) (see attached)

The Manager stated that he would like some direction from the Council on the minimum amount the Town would accept in grant funds. He stated that he has to designate an amount for the grant application. He stated that the most he can request is \$5,000,000.

Vote – Grant Application

Councilman Sheffield moved to accept Manager Jackson's recommendation of \$5,000,000 as the minimum the Town would accept. The motion carried unanimously.

PARKS & RECREATION/CAC – COUNCILWOMAN MAURER

Councilwoman Maurer presented the following reports.

Parks & Recreation

Parks and Recreation met on April 6. They welcomed new member, Larry Fischer.

The March activity, St Patrick's Day BINGO, was well attended by all new participants. Requests were made to repeat this event. The annual Easter Egg Hunt took place on a beautiful Saturday. Over one hundred children of different age groups plus special needs children searched for 1200 candy filled eggs. Prize tickets were also included in some eggs. Sunday in the Park concert will resume on May 15 with Joe Baes, a popular musician and River Bend resident. Music will start at 4:30 pm. The traditional annual Fourth of July celebration resumes this year with a parade, picnic and live music. Community assistance is needed to engage groups for the parade, to help in the food tent and to supervise some activities. If you want to march in the parade, you can fill out a parade entry form online on the town website, download the form and return it to Town Hall in person or pick up a form at Town Hall. If you want to help in any of these areas, please contact

Gloria Kelly to sign up. She can be reached at 252-876-3267 or gloriakelly@gmail.com or me at bmaurer@riverbendnc.org or 252-670-0757. The next scheduled meeting is May 4 at 7pm. Parks and Recreation has one vacancy. Anyone who would like to participate in planning and presenting activities is invited to file an application.

Community Appearance Commission (CAC)

The CAC met on Wednesday, March 16 at 4pm. They are proceeding with projects that were previously approved. One project, the addition of Christmas ball lights for the entrance to the town, will be conducted jointly with Parks & Rec. Several workshops will be scheduled for residents so they can make the balls. Each participant will make two, one to keep and one for the town. The first workshops are scheduled for June. More information will be posted as the project progresses. A second project the CAC is excited about and one that will be a multi-year effort, is a review and redesign of the Plantation median. The first stage will be an assessment of all the trees and shrubs along the median with recommendations to remove the ones that are diseased and badly damaged and plans to remediate those that are healthy or salvageable. A third project in the early stages of development is for a landscape award program to recognize residents for the appearance of their front yards. A new resident attended the meeting and at its conclusion she submitted her application to join the CAC. On April 14, the Council voted to approve her application. Another member submitted his resignation due to family issues. There are still two vacancies. If any of the projects mentioned in this report appeal to you, please contact Brenda Hall or myself to volunteer or submit an application. Applications are available on the town website.

River Bend Community Organic Garden (RBCOG)

The regular meeting was held on April 4. The Green Team participated in two sessions in March. Additional bees arrived on March 25 and were successfully installed in a second hive. Thirteen Volunteers participated in a productive work day on March 19. The next workday is set for April 21. The next meeting is scheduled for May 2 at 1:30 pm.

Red Caboose Library (RCL)

The board met on April 7. The first young people's reading group took place on April 2nd. It was well attended by children and their parents who enjoyed the reading and activities that followed. Additional sessions will be announced. Plans are progressing for an authors' reading series. Local authors will be invited to present a reading from their books. The genres identified at an earlier board meeting were discussed, including children and young adult, local history, poetry, mysteries, travel and more. A speakers' series is expected to kick off in June. You will hear about a special event at the Council meeting. The next board meeting is scheduled for Thursday, May 5 at 2 pm.

All meetings are open to the public and anyone is welcome to attend.

MAYOR'S REPORT

The Mayor presented the following report.

We who live in the twenty first century and are citizens of the United States should occasionally pause and consider the leadership qualities of the "founding fathers" of this great democracy experiment. To read "John Adams" and "Hamilton" by author David Mc McCullough gives excellent insight to the exceptional leadership qualities of the men who framed the U S Constitution. These men and their colleagues rode horses to arrive at meeting locations and worked without air conditioning through the Philadelphia summers. They couldn't fly home on Thursday afternoons and fly back on Monday then work for a full day on Tuesday and Wednesday. Rather they worked probably more than five days a week. Historic documents demonstrate that these men spoke forcefully in support of their individual positions, however they did not resort to being bullies. It is amazing that in our time, leaders who parade as bullies attract armies of followers. These followers will join the bully leader and support the turmoil that results to the

detriment of quality leadership. We can certainly look abroad today and see the semi-war with the engagement between Russia and Ukraine. The Russian President certainly qualifies as a bully while the president of Ukraine leads from a position of rational thought. The under equipped army of the Ukraine fights with a high sense of morale and are quite effective. The army of Russia, with superior numbers and more weapons, finds it difficult to advance against Ukraine resistance. We should all pray that the motto of the U S Military Academy (Duty, Honor, Country) will always guide our military and we will be a stronger nation if every citizen would commit to these values. Then we would be free from bullies. These words were the title Gen. Douglas MacArthur used in his farewell speech to Cadets and staff at West Point on 12 May 1962. All Americans would do well to read his speech and ponder shouldn't we all hear the call to Duty, Honor, Country.

Councilman Leonard asked if there are plans to have the Annual Volunteer Picnic that has been paused due to Covid-19. The Mayor stated that it will be discussed at the next Council Work Meeting.

PUBLIC COMMENT

No public comments at this time.

ADJOURNMENT/RECESS

There being no further business, Councilman Sheffield moved to adjourn. The motion carried unanimously. The meeting adjourned at 7:53 p.m.

Kristie J. Nobles
Town Clerk

PM&P

April 4, 2022

**PETWAY
MILLS &
PEARSON, PA**

CERTIFIED PUBLIC ACCOUNTANTS

C. Briggs Petway, Jr.
Phyllis M. Pearson

Zebulon Office
P.O. Box 1036
806 N. Arendell Ave.
Zebulon, NC 27597
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919.269.8728 Fax

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Memberships:

North Carolina
Association of
Certified Public
Accountants

American Institute
of Certified Public
Accountants

Town of River Bend
45 Shoreline Dr
River Bend, NC 28652

To Whom It May Concern:

We are pleased to confirm our understanding of the services we are to provide Town of River Bend for the year ended June 30, 2022. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, if applicable, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Town of River Bend as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of River Bend's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of River Bend's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Pension schedules, if applicable.

We have also been engaged to report on supplementary information other than RSI that accompanies Town of River Bend's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal and state awards.
- 2) Schedules of revenues and expenses, budget to actual

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the Town Council of Town of River Bend. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our

attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of River Bend's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of River Bend's major programs. The purpose of these procedures will be to express an opinion on Town of River Bend's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of River Bend in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for the financial statements, schedule of expenditures of federal and state awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the requirements of OMB Uniform Guidance. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal and state awards, and related notes. We will also prepare the annual information return (IRS Form 990). These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on July 1, 2022.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditure of federal awards no later than the date the schedule of expenditure of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will sign all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Town of River Bend; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Petway Mills & Pearson, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to North Carolina Department of Public Instruction or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Petway Mills & Pearson, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the North Carolina Department of Public Instruction. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 1, 2022 and to issue our reports no later than October 31, 2022. Phyllis M. Pearson, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will be \$14,700 for the audit and \$2,500 for each Federal or State Program Audit, if applicable. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Town of River Bend and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Petway Mills & Pearson, PA

PETWAY MILLS & PEARSON, PA

RESPONSE:

This letter correctly sets forth the understanding of Town of River Bend.

Management signature: _____

Delane Jackson

Title: Town Manager

Date: 4-22-22

Governance signature: _____

Don R. Hilland

Title: Mayor

Date: 4/22/22



Bernard Robinson & Company, L.L.P.

Report on the Firm's System of Quality Control

February 17, 2021

To the Partners of Petway Mills & Pearson, PA
and the Peer Review Committee of the Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Petway Mills & Pearson, PA (the firm) in effect for the year ended September 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Petway Mills & Pearson, PA in effect for the year ended September 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Petway Mills & Pearson, PA has received a peer review rating of *pass*.

Bernard Robinson & Company, L.L.P.

BERNARD ROBINSON & COMPANY, L.L.P.

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P.O. Box 19608 | Greensboro, NC 27419
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brccpa.com

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The	Governing Board
	Members of Town Council
of	Primary Government Unit
	Town of River Bend
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Petway Mills & Pearson, PA
	Auditor Address
	806 N Arendell Ave Zebulon, NC 27597

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/22	10/31/22

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

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3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)[G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

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the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

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Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

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26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

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FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Mandy Gilbert	Finance Director/River Bend	finance@riverbendnc.org

OR Not Applicable ☐ (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Town of River Bend
Audit Fee	\$ 13,700
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 2,500
Writing Financial Statements	\$ 1,000
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 10,875.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Petway Mills & Pearson, PA	
Authorized Firm Representative (typed or printed)* Phyllis M Pearson, CPA	Signature* <i>Phyllis M Pearson, CPA</i>
Date* 04/04/22	Email Address* ppearson@pmpcpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of River Bend	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* John Kirkland	Signature* <i>John Kirkland</i>
Date 4/22/22	Email Address jkirkland@riverbendnc.org

Chair of Audit Committee (typed or printed, or "NA") Irving Van Slyke, Jr.	Signature <i>Irving Van Slyke, Jr.</i>
Date 4/27/22	Email Address branslyke@riverbendnc.org

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) Irving Van Slyke	Signature* <i>Irving Van Slyke, Jr.</i>
Date of Pre-Audit Certificate* 04/27/22	Email Address* branslyke@riverbendnc.org

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 11/2021

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.

PRINT

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE TOWN OF RIVER BEND

BE IT ORDAINED by the Town Council of the Town of River Bend that the Town Code of Ordinances, Title IX, General Regulations, Chapter 9.02, Public Nuisance, be amended as follows:

§ 9.02.030 OPEN BURNING PROHIBITED.


- A. All open burning is prohibited within the town limits, except as provided in divisions (C) and (D) below in accordance with North Carolina Administrative Code, Title 15A, § 1900.
- B.
 - 1. The town may provide leaf and limb pickups as deemed appropriate. The goal is to provide 6 scheduled pickups per fiscal year. The maximum number of scheduled pickups in a fiscal year shall be 6. The number of scheduled pickups and the dates of these pickups shall be determined by the River Bend Town Council and announced at the beginning of each fiscal year.
 - 2. Pickups will be provided to residential property within the corporate town limits only. Leaf and limb pickup shall not be provided to any non-residential property or for any contractors, including contractors doing general yard maintenance to residential properties.
 - 3. For the purpose of this subchapter, leaf and limb is defined as leaves, grass clippings, pine cones, and small (as defined below) tree and shrub limbs. Leaf and limb does not include construction material of any kind, trimmings from lot clearing, tree trunks or any material from commercial contractors.
 - 4. All leaf and limb must be the result of natural defoliation or minor trimming and must observe the following criteria:
 - a) The maximum diameter of limbs is 3 inches and maximum length is 6 feet;
 - b) All leaf and limb debris shall be placed in a pile at the roadside with butt ends towards the street in a flat area away from mailboxes and driveway tiles. There must be room for removal equipment to work without harming adjacent grass or shrubbery;
 - c) No debris shall be bagged. Any bagged material will not be collected.
 - d) Leaf and limb material shall not be placed at the roadside more than 5 days prior to the week of pickup; and
 - e) (1) Pickup shall be done once per street per scheduled pickup week.
(2) Any leaf and limb placed on the roadside after a street has been cleaned shall be the responsibility of the property owner to clear immediately.
 - f) The town does not provide for collection of any other materials other than those described in Sections B (1-4) above. Items commonly known as brown goods (for example furniture, wood items) and white goods (for example appliances, plumbing fixtures) and all other materials are not collected by the town for disposal. Such

materials shall not be placed by the roadside for collection and must be properly disposed of by the owner.


- C. Camp fires and fires solely for outdoor cooking and other recreational purposes, or for ceremonial occasions, or for human warmth and comfort and do not use synthetic materials or refuse or salvageable materials for fuel are permitted; provided that the fires are not of the size, character or intensity as to be a danger to surrounding properties, and do not create a nuisance, in accordance with North Carolina Administrative Code, Title 15A, Chapter 2D, § 1903, paragraph (b).
- D. All other open burning for the disposal of material generated as a result of a natural disaster, such as tornado, hurricane, or flood or for any other purpose shall be in accord with the regulations as set forth in the North Carolina Administrative Code, Title 15A, Chapter 2D, § 1903 and 1904.
- E. All trees, stumps, brush and other vegetation resulting from the clearing of land for roads, houses and other buildings shall not be burned or buried in the town but shall be removed from the town and properly disposed.

This Ordinance shall be in full force and effect upon its adoption

Adopted this the 21st day of April, 2022


John R. Kirkland, Mayor

ATTEST:


Kristie J. Nobles, Town Clerk



PROPOSED 2021-2022 LEAF & LIMB PICK-UP SCHEDULE

You must have your debris by the road BEFORE the pick-up date for your zone.	
Zone 1 Debris Placement	Zone 1 Pick-Up Begins
June 30 th , 2021	July 5 th , 2021
September 1 st 2021	September 6 th , 2021
October 27 th , 2021	November 1 st , 2021
January 5 th , 2022 (Includes Christmas Trees)	January 10 th , 2022 (Includes Christmas Trees)
March 2 nd , 2022	March 7 th , 2022
May 4 th , 2022	May 9 th , 2022
Zone 2 Debris Placement	Zone 2 Pick-Up Begins
July 7 th , 2021	July 12 th , 2021
September 8 th , 2021	September 13 th , 2021
November 3 rd , 2021	November 8 th , 2021
January 12 th , 2022	January 17 th , 2022
March 9 th , 2022	March 14 th , 2022
May 11 th , 2022	May 16 th , 2022

There are no pick-ups in the months of August 2021, October 2021, December 2021, February 2022, April 2022, and June 2022.

All leaf & limb debris must be the result of natural defoliation or minor trimming and must observe the following criteria:

- Maximum diameter of limbs is three inches (3") and maximum length is six feet (6').
- Place all material in a pile at the roadside with butt ends towards the street in a flat area away from mailboxes, driveway tiles and any utility service areas. Leave room for removal equipment to work without harming adjacent grass or shrubbery.
- Leaves and pine cones shall be bagged, **and program participants shall either use clear plastic bags or shall affix a permanent label which clearly identifies the name and address of the source material.**
- No tree trunks, grass clippings or debris left by commercial contractors will be collected.
- Leaf & limb material shall **NOT** be placed at the roadside more than five (5) days prior to the week of pick-up as shown on the schedule above.
- Pickup shall be done once per street per scheduled pick-up week. Any leaf & limb material placed on the roadside after a street has been cleaned shall be the responsibility of the property owner to clear immediately.
- Pick-ups will be provided to all properties within the corporate Town limits only. Leaf & limb pick-up shall not be provided for contractors, including general yard maintenance contractors working on a resident's property. Additionally, no more than one trailer load of material will be picked up from any one commercial enterprise, and all material for pick up from the commercial enterprise must be in one location.
- Leaf & limb is defined as leaves, pine cones, and small tree and shrub limbs. It does not include construction material of any kind, trimmings from lot clearing, tree trunks, grass clippings or debris left by commercial contractors.
- All debris placed upon the public right of way must be placed off the paved portion of the street, and must be placed in the right of way immediately adjacent to the property from which it originates. Debris may be placed in the right of way immediately adjacent to the property of others only with the express permission of the owner of the property.
- Violation of these rules may subject violators to remedies described in the Town of River Bend Code of Ordinances, Section 1.01.999 General Penalty.

2022-ORD-02

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE TOWN OF RIVER BEND

BE IT ORDAINED by the Town Council of the Town of River Bend that the Town Code of Ordinances, Title III, Administration, Chapter 3.05, Board and Commissions, be amended as follows:

CHAPTER 3.05: BOARDS AND COMMISSIONS

Parks and Recreation Advisory Board

- 3.05.001 Establishment
- 3.05.002 Purpose
- 3.05.003 Powers and duties
- 3.05.004 Composition and terms of office
- 3.05.005 Organization and procedures

Environment and Waterways Advisory Board

- 3.05.015 Establishment
- 3.05.016 Purpose
- 3.05.017 Powers and duties
- 3.05.018 Composition and terms of office
- 3.05.019 Organization and procedures

Planning Board

- 3.05.035 Establishment
- 3.05.036 Purpose
- 3.05.037 Powers and duties
- 3.05.038 Composition and terms of office
- 3.05.039 Organization and procedures

Community Appearance Commission

- 3.05.055 Establishment
- 3.05.056 Purpose
- 3.05.057 Powers and duties

3.05.058 Composition and terms of office

3.05.059 Organization and procedures

Advisory Board Appointments

3.05.070 Advisory Board Appointments

Advisory Board Liaison

3.05.080 Liaison

PARKS AND RECREATION ADVISORY BOARD

§ 3.05.001 ESTABLISHMENT.

A Parks and Recreation Advisory Board (the Board) is hereby created and established.

§ 3.05.002 PURPOSE.

The purpose of the Board is to advise the Town Council (Council) and Manager on parks and recreation issues to include, but not be limited to, town parks and recreation areas, safety matters in town parks and recreation areas, and recreational activities in town parks and recreation areas. The Board shall work on other issues assigned by the Council or Manager

§ 3.05.003 POWERS AND DUTIES.

The Board shall report to the Town Council and shall have the following powers and duties:

- (A) At the direction of the Council and/or Manager, conduct studies and make recommendations on matters relating to parks and recreation issues.
- (B) At their request, assist the Council and/or Manager in the resolution of complaints and concerns registered by the town's citizens, governmental agencies, or other entities.
- (C) All Board reports, recommendations, or requests for actions shall be coordinated, when appropriate, with other town boards working through the Manager and Council.
- (D) Because the Board is advisory in purpose, no Board member shall make, or have the authority to make, any contractual or financial obligations or arrangements on behalf of, or for, the town.
- (E) The Board, at its discretion and operating within its budget, may organize and administer Council and/or Manager approved parks and recreational activities and events to serve the residents of River Bend. The Board may be asked to organize special events or activities by the Council and/or Manager.

§ 3.05.004 COMPOSITION AND TERMS OF OFFICE.

- (A) There shall be seven (7) members of the Board, to be appointed by the Council for 2-year staggered terms. All members shall serve without compensation. The terms of office shall commence on July 1 and end on June 30, 2 years later, unless appointed to fill a vacancy, in which the term would begin immediately and end when the term was scheduled to end.
- (B) All members shall be residents of the town.
- (C) The Council may remove a Board member only by vote in an open meeting. A Board member who misses 3 consecutive meetings without being excused by the Board shall be considered to have resigned membership in the Board. The vacancy shall be filled as soon as practicable by the Council.

§ 3.05.005 ORGANIZATION AND PROCEDURES.

- (A) At the first regular meeting each year following June 30, the Board shall elect a Chair, Vice Chair and a Secretary. The Secretary need not be a member of the Board. The name and contact information for each officer shall be immediately forwarded to the Town Clerk. Any subsequent change in officers shall also be forwarded to the Town Clerk.
- (B) The Board shall set a date (Ex: 2nd Thursday of each month), time and place to conduct its regular meeting. The schedule of regular meetings for the Board shall be maintained in the Office of Town Clerk.
- (C) The Board shall hold a minimum of 4 scheduled meetings per year. Special meetings may be called by Chair, the Manager, or 2 members of the Board. All meetings of the Board shall be conducted in a public, accessible place. All meetings shall be open to the public, shall be conducted under the rules of order established by Council, and shall be in accordance with state laws, in particular, the Open Meetings Law. A written agenda shall be prepared and distributed to all Board members and the Liaison at least 48 hours prior to all meetings. Copies of the agenda shall be available to the public at all meetings. A written record of minutes of each meeting shall be kept by the Secretary or, in their absence, a designated person and shall include information on attendance, findings, recommendations, and actions taken by the Board. A draft copy of the minutes shall be provided to the Town Clerk within 5 business days of the meeting. At the next regular meeting of the Board, the draft minutes shall be presented to the Board for official acceptance. Within 10 days of adoption by the Board, a signed copy of the minutes shall be provided to the Town Clerk for retention. In accordance with applicable law, minutes of Board meetings are public record. Board minutes shall be posted on the Town's web page in a manner consistent with the process of posting Town Council minutes.
- (D) A quorum, comprised of more than half the current membership, shall be present at the meeting to take any official action required or authorized by this subchapter. Only appointed Board members are eligible to vote. The Chair is eligible to vote on all matters.
- (E) The Board may adopt by-laws, rules, and other procedures not inconsistent with the town's ordinances and laws of North Carolina, with approval by the Town Manager.
- (F) Pursuant to G.S. § 160D-109, members of appointed boards providing advice to the Town Council shall not vote on recommendations regarding any zoning map or text amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.
- (G) Any official recommendation, arising out of the Board, shall be submitted in writing to the Town Council through the Board's liaison or the Town Manager.

ENVIRONMENT AND WATERWAYS ADVISORY BOARD

§ 3.05.015 ESTABLISHMENT.

An Environment and Waterways Advisory Board (the Board) is hereby created and established.

§ 3.05.016 PURPOSE.

The purpose of the Board is to advise the Town Council (Council) and Manager on environmental and waterways issues and to provide recommendations on waterways and environmental issues or concerns relating to use, preservation, conservation and protection of such resources within the town. The Board shall work on other issues assigned by the Council or Manager.

§ 3.05.017 POWERS AND DUTIES.

The Board shall report to the Town Council and shall have the following powers and duties:

- (A) At the direction of the Council and/or Manager, conduct studies and make recommendations on matters relating to environmental and waterway issues.
- (B) At their request, assist the Council and/or Manager in the resolution of complaints and concerns registered by the town's citizens, governmental agencies, or other entities.
- (C) All Board reports, recommendations, or requests for actions shall be coordinated, when appropriate, with other town boards working through the Manager and Council.
- (D) Because the Board is advisory in purpose, no Board member shall make, or have the authority to make, any contractual or financial obligations or arrangements on behalf of, or for, the town.
- (E) The Board, at its discretion and operating within its budget, may organize and administer Council and/or Manager approved projects related to environmental and waterway activities and events to serve the residents of River Bend. The Board may be asked to organize special events or activities by the Council and/or Manager.
- (F) To engage in activities to further public education and understanding of the importance of waterways and the environment to the community, and voluntary means by which these resources may be protected.

§ 3.05.018 COMPOSITION AND TERMS OF OFFICE.

- (A) There shall be seven (7) members of the Board, to be appointed by the Council for 2-year staggered terms. All members shall serve without compensation. The terms of office shall commence on July 1 and end on June 30, 2 years later, unless appointed to fill a vacancy, in which the term would begin immediately and end when the term was scheduled to end.
- (B) All members shall be residents of the town.
- (C) The Council may remove a Board member only by vote in an open meeting. A Board member who misses 3 consecutive meetings without being excused by the Board shall be considered to have resigned membership in the Board. The vacancy shall be filled as soon as practicable by the Council.

§ 3.05.019 ORGANIZATION AND PROCEDURES.

- (A) At the first regular meeting each year following June 30, the Board shall elect a Chair, Vice Chair and a Secretary. The Secretary need not be a member of the Board. The name and contact information for each officer shall be immediately forwarded to the Town Clerk. Any subsequent change in officers shall also be forwarded to the Town Clerk.
- (B) The Board shall set a date (Ex: 2nd Thursday of each month), time and place to conduct its regular meeting. The schedule of regular meetings for the Board shall be maintained in the Office of Town Clerk.
- (C) The Board shall hold a minimum of 4 scheduled meetings per year. Special meetings may be called by Chair, the Manager, or 2 members of the Board. All meetings of the Board shall be conducted in a public, accessible place. All meetings shall be open to the public, shall be conducted under the rules of order established by Council, and shall be in accordance with state laws, in particular, the Open Meetings Law. A written agenda shall be prepared and distributed to all Board members and the Liaison at least 48 hours prior to all meetings. Copies of the agenda shall be available to the public at all meetings. A written record of minutes of each meeting shall be kept by the Secretary or, in their absence, a designated person and shall include information on attendance, findings, recommendations, and actions taken by the Board. A draft copy of the minutes shall be provided to the Town Clerk within 5 business days of the meeting. At the next regular meeting of the Board, the draft minutes shall be presented to the Board for official acceptance. Within 10 days of adoption by the Board, a signed copy of the minutes shall be provided to the Town Clerk for retention. In accordance with applicable law, minutes of Board meetings are public record. Board minutes shall be posted on the Town's web page in a manner consistent with the process of posting Town Council minutes.
- (D) A quorum, comprised of more than half the current membership, shall be present at the meeting to take any official action required or authorized by this subchapter. Only appointed Board members are eligible to vote. The Chair is eligible to vote on all matters.
- (E) The Board may adopt by-laws, rules, and other procedures not inconsistent with the town's ordinances and laws of North Carolina, with approval by the Town Manager.
- (F) Pursuant to G.S. § 160D-109, members of appointed boards providing advice to the Town Council shall not vote on recommendations regarding any zoning map or text amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.
- (G) Any official recommendation, arising out of the Board, shall be submitted in writing to the Town Council through the Board's liaison or the Town Manager.

PLANNING BOARD

§ 3.05.035 ESTABLISHMENT.

A Planning Board (the Board) is hereby created and established.

§ 3.05.036 PURPOSE.

The purpose of the Board is to advise the Town Council (Council) and Manager on planning and zoning issues to include, but not be limited to, establishment or revision of districts, regulation and restriction of the erection, construction, reconstruction, alteration, repair or use of buildings, structures or land in accordance with G.S. § 160D-109. The Board shall work on other issues assigned by the Council or Manager.

§ 3.05.037 POWERS AND DUTIES.

Pursuant to G.S. § 160D-109, the Board shall report to the Town Council and shall have the following powers and duties:

- (A) At the direction of the Council and/or Manager, conduct studies and make recommendations on matters relating to planning and zoning issues.
- (B) At their request, assist the Council and/or Manager in the resolution of complaints and concerns registered by the town's citizens, governmental agencies, or other entities.
- (C) All Board reports, recommendations, or requests for actions shall be coordinated, when appropriate, with other town boards working through the Manager and Council.
- (D) Because the Board is advisory in purpose, no Board member shall make, or have the authority to make, any contractual or financial obligations or arrangements on behalf of, or for, the town.

§ 3.05.038 COMPOSITION AND TERMS OF OFFICE.

- (A) There shall be seven (7) members of the Board, six (6) being appointed by the Council for 2-year staggered terms. The seventh member shall be a citizen living in the town's extraterritorial jurisdiction (ETJ) and shall be appointed by the Craven County Commissioners in accordance with G.S. § 160D-109. All members shall serve without compensation. The terms of office shall commence on July 1 and end on June 30, 2 years later, unless appointed to fill a vacancy, in which the term would begin immediately and end when the term was scheduled to end.
- (B) All town-appointed members shall be residents of the town.
- (C) The Council may remove a town-appointed Board member only by vote in an open meeting. A Board member who misses 3 consecutive meetings without being excused by the Board shall be considered to have resigned membership in the Board. The vacancy shall be filled by the Council as soon as practicable.

- (D) Only the Craven County Commissioners have the authority to remove the ETJ member from the Board. Any ETJ vacancy shall be filled by the Commissioners.
- (E) All members of the Board shall have equal rights, privileges and duties with regards to all matters within the town's planning and zoning jurisdiction.

§ 3.05.039 ORGANIZATION AND PROCEDURES.

- (A) At the first regular meeting each year following June 30, the Board shall elect a Chair, Vice Chair and a Secretary. The Secretary need not be a member of the Board. The name and contact information for each officer shall be immediately forwarded to the Town Clerk. Any subsequent change in officers shall also be forwarded to the Town Clerk.
- (B) The Board shall set a date (Ex: 2nd Thursday of each month), time and place to conduct its regular meeting. The schedule of regular meetings for the Board shall be maintained in the Office of Town Clerk.
- (C) The Board shall hold a minimum of 4 scheduled meetings per year. Special meetings may be called by Chair, the Manager, or 2 members of the Board. All meetings of the Board shall be conducted in a public, accessible place. All meetings shall be open to the public, shall be conducted under the rules of order established by Council, and shall be in accordance with state laws, in particular, the Open Meetings Law. A written agenda shall be prepared and distributed to all Board members and the Liaison at least 48 hours prior to all meetings. Copies of the agenda shall be available to the public at all meetings. A written record of minutes of each meeting shall be kept by the Secretary or, in their absence, a designated person and shall include information on attendance, findings, recommendations, and actions taken by the Board. A draft copy of the minutes shall be provided to the Town Clerk within 5 business days of the meeting. At the next regular meeting of the Board, the draft minutes shall be presented to the Board for official acceptance. Within 10 days of adoption by the Board, a signed copy of the minutes shall be provided to the Town Clerk for retention. In accordance with applicable law, minutes of Board meetings are public record. Board minutes shall be posted on the Town's web page in a manner consistent with the process of posting Town Council minutes.
- (D) A quorum, comprised of more than half the current membership, shall be present at the meeting to take any official action required or authorized by this subchapter. Only appointed Board members are eligible to vote. The Chair is eligible to vote on all matters.
- (E) The Board may adopt by-laws, rules, and other procedures not inconsistent with the town's ordinances and laws of North Carolina, with approval by the Town Manager.
- (F) Pursuant to G.S. § 160D-109, members of appointed boards providing advice to the Town Council shall not vote on recommendations regarding any zoning map or text amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.
- (G) Any official recommendation, arising out of the Board, shall be submitted in writing to the Town Council through the Board's liaison or the Town Manager.

COMMUNITY APPEARANCE COMMISSION

§ 3.05.055 ESTABLISHMENT.

A Community Appearance Commission (herein after, the Board) is hereby created and established.

§ 3.05.056 PURPOSE.

The purpose of the Board is to advise the Town Council (Council) and Manager on community appearance issues to include, but not be limited to, enhancing the appearance of the town, making recommendations for planting of trees, shrubs or other planting materials on town owned property including town right-of-ways, and any other matter that affects the overall appearance of the town. The Board shall work on other issues assigned by the Council or Manager.

§ 3.05.057 POWERS AND DUTIES.

The Board shall report to the Town Council and shall have the following powers and duties:

- (A) At the direction of the Council and/or Manager, conduct studies and make recommendations on matters relating to community appearance issues.
- (B) At the request of the Council and Manager, assist in the resolution of complaints and concerns registered by the town's citizens, governmental agencies, or other entities.
- (C) All Board reports, recommendations, or requests for actions shall be coordinated, when appropriate, with other town boards working through the Manager and Council.
- (D) Because the Board is advisory in purpose, no Board member shall make, or have the authority to make, any contractual or financial obligations or arrangements on behalf of, or for, the town.
- (E) The Board, at its discretion and operating within its budget, may organize and implement Council and/or Manager approved projects related to community appearance. The Board may be asked to conduct special projects or activities by the Council and/or Manager.

§ 3.05.058 COMPOSITION AND TERMS OF OFFICE.

- (A) There shall be seven (7) members of the Board, to be appointed by the Council for 2-year staggered terms. All members shall serve without compensation. The terms of office shall commence on July 1 and end on June 30, 2 years later, unless appointed to fill a vacancy, in which the term would begin immediately and end when the term was scheduled to end.
- (B) All members shall be residents of the town.
- (C) The Council may remove a Board member only by vote in an open meeting. A Board member who misses 3 consecutive meetings without being excused by the Board shall be considered to have resigned membership in the Board. The vacancy shall be filled as soon as practicable by the Council.

§ 3.05.059 ORGANIZATION AND PROCEDURES.

- (A) At the first regular meeting each year following June 30, the Board shall elect a Chair, Vice Chair and a Secretary. The Secretary need not be a member of the Board. The name and contact information for each officer shall be immediately forwarded to the Town Clerk. Any subsequent change in officers shall also be forwarded to the Town Clerk.
- (B) The Board shall set a date (Ex: 2nd Thursday of each month), time and place to conduct its regular meeting. The schedule of regular meetings for the Board shall be maintained in the Office of Town Clerk.
- (C) The Board shall hold a minimum of 4 scheduled meetings per year. Special meetings may be called by Chair, the Manager, or 2 members of the Board. All meetings of the Board shall be conducted in a public, accessible place. All meetings shall be open to the public, shall be conducted under the rules of order established by Council, and shall be in accordance with state laws, in particular, the Open Meetings Law. A written agenda shall be prepared and distributed to all Board members and the Liaison at least 48 hours prior to all meetings. Copies of the agenda shall be available to the public at the meeting. A written record of minutes of each meeting shall be kept by the Secretary or, in their absence, a designated person and shall include information on attendance, findings, recommendations, and actions taken by the Board. A draft copy of the minutes shall be provided to the Town Clerk within 5 business days of the meeting. At the next regular meeting of the Board, the draft minutes shall be presented to the Board for official acceptance. Within 10 days of adoption by the Board, a signed copy of the minutes shall be provided to the Town Clerk for retention. In accordance with applicable law, minutes of Board meetings are public record. Board minutes shall be posted on the Town's web page in a manner consistent with the process of posting Town Council minutes.
- (D) A quorum, comprised of more than half the current membership, shall be present at the meeting to take any official action required or authorized by this subchapter. Only appointed Board members are eligible to vote. The Chair is eligible to vote on all matters.
- (E) The Board may adopt by-laws, rules, and other procedures not inconsistent with the town's ordinances and laws of North Carolina, with approval by the Town Manager.
- (F) Pursuant to G.S. § 160D-109, members of appointed boards providing advice to the Town Council shall not vote on recommendations regarding any zoning map or text amendment where the outcome of the matter being considered is reasonably likely to have a direct, substantial, and readily identifiable financial impact on the member.
- (G) Any official recommendation, arising out of the Board, shall be submitted in writing to the Town Council through the Board's liaison or the Town Manager.

§ 3.05.070 APPOINTMENT TO BOARD

- (A) No appointment to fill a vacancy on an Advisory Board shall be made until the vacancy has been advertised for at least 2 weeks. Applicants are encouraged to attend the Council meeting where their consideration of appointment is scheduled, whereby they will be introduced to the Council.
- (B) The Town Council may give preference to minority applicants in order to promote diversity when selecting the membership of the committee.
- (C) The following application procedure shall be followed by all applicants:
1. Any person interested in appointment to an Advisory Board shall complete and submit an Advisory Board Application.
 2. Before being considered for appointment, an applicant must have attended at least 1 meeting of the Advisory Board they request to be appointed to.
 3. All applications for appointment will be reviewed by the Advisory Board. The Advisory Board shall consider all applicants and submit a recommendation for appointment to the Town Council.
 4. The Advisory Board Liaison shall submit the appointment recommendation to the Town Council.
- (D) Advisory Board members may resign at any time for any reason. All resignations must be immediately reported in writing or via email to the Town Manager by the Chair, or Liaison. Once a member's resignation becomes effective, that member may only be considered for reappointment following the procedure described herein.

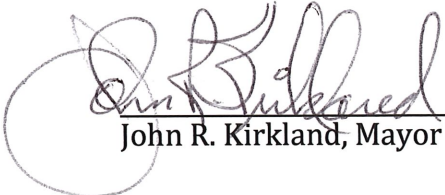
§ 3.05.070 ADVISORY BOARD LIAISON

[Reserved for future use.]

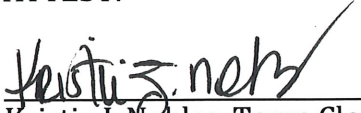
Sections 3.05.075 through 3.05.079- Public Works Advisory Board shall be deleted

This Ordinance shall be in full force and effect upon its adoption

Adopted this the 21st day of April, 2022


John R. Kirkland, Mayor

ATTEST:


Kristie J. Nobles, Town Clerk



Town of River Bend Resolution

Adopting Sewer Fund 10-year Capital Improvement Plan

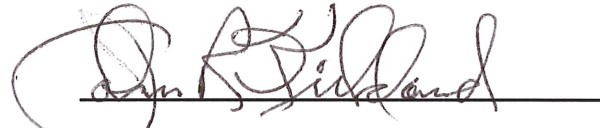
Whereas, the Town of River Bend is financially responsible for funding the costs associated with its sewer fund operations, and

Whereas, the town recognizes the benefits of long-range planning for capital projects, and

Whereas, the town endeavors to project and plan for capital projects at least 10 years into the future;

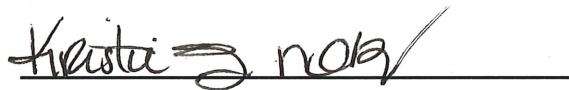
Now, therefore be is resolved, by the Town of River Bend Town Council that a 10-year capital improvement plan, dated April 21, 2022 and extending until June 30, 2032 is hereby adopted.

Adopted this the 21st day of April, 2022



John R. Kirkland, Mayor

ATTEST:



Kristie J. Nobles, Town Clerk



ENTERPRISE FUNDS Effective May 1, 2022

Water and Sewer - Rates and Fees

	Water	Sewer
Class 1 and 2 - Residential ⁽¹⁾		
Customer Base Charge per month ⁽²⁾	15.24	24.18
Usage per 1,000 gallons up to 4,999 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽³⁾	1,250.00	1,250.00
Nonpayment Fee	70.00	-
Class 3 and 4 - Commercial		
Customer Base Charge per month ⁽²⁾	88.32	141.99
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	3,500.00	1,250.00
Nonpayment Fee	100.00	-
Class 5 - Industrial		
Customer Base Charge per month ⁽²⁾	276.24	444.93
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	5,000.00	1,250.00
Nonpayment Fee	200.00	-
Class 6 - Early Bird (No longer available)		
Class 7 - Fire Hydrant Charge		
Availability Charge per year	183.00	-
Class 8 - 1" Water Service		
Customer Base Charge per month ⁽²⁾	30.90	49.43
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	1,500.00	1,250.00
Nonpayment Fee	100.00	-
Class 9 - Vacant /Out of Use Non-residential Property		
Customer Base Charge per month ⁽²⁾	15.24	24.18
Usage per 1,000 gallons	4.22	9.30
Nonpayment Fee	70.00	-
Class 10 - Vacant Residences		
Customer Base Charge per month ⁽²⁾	15.24	-
Nonpayment Fee	70.00	-

Special Charges

Service Call - 2 hour minimum

\$35 per hour - signed by customer to initiate work outside of scheduled work hours of 7:00 a.m. - 4:00 p.m. on weekdays and 7:00 a.m. - 3:00 p.m. on weekends

Meter Testing Charge

\$25 - no charge if meter defective

Special Charges (continued)

Returned Check Processing Charge

\$25, as allowed by G.S. §25-3-506

Late Payment Charge

10% of amount overdue per month or part of month beginning 30 days after billing date

Irrigation Connection Inspection

\$20

(1) Residential customer deposit may apply. Please refer to Water Resources Department Policy Manual.

(2) Base charges do not include any usage.

(3) The published Initial Connection (Tap) charges are based on the historic River Bend average cost that has been experienced in making connections. There will be cases when, because of the local depth of the service main pipe to which the connection is to be made, or other site specific differences from the norm, the published connection fee will not cover the actual cost of the tap. When the Water Resources Superintendent encounters such conditions, he shall notify the applicant requesting the tap that the cost may exceed the published fee. In those cases, a record of cost associated with the specific tap will be accounted for and if the total cost exceeds the published fee, then the applicant shall pay a fee equal to the actual cost.

(4) The necessary equipment will be provided to the resident at cost. The resident is responsible for installing the irrigation meter on the resident's side of the regular water meter. After installation, the work will be inspected by a Water Resources Department employee.

**River Bend Town Council
Budget Workshop Minutes
April 26, 2022
River Bend Town Hall
4:00 P.M.**

Present Council Members:

Mayor John Kirkland
Don Fogle
Brian Leonard
Barbara Maurer
Buddy Sheffield
Bud Van Slyke

Town Manager: Delane Jackson
Finance Director: Mandy Gilbert

Members of the Public Present 1

The Mayor called the meeting to order at 4 p.m. The Mayor stated- The budget is the most important thing that the Council does in the whole year. You put this budget in place and once it's approved the Manager executes it. He then recognized the Town Manager.

The Manager asked the Council to set a date for the Volunteer Picnic. All agreed that May 14 was acceptable.

The Manager then began discussions of the Proposed Budget for FY2022-2023, which included a PowerPoint presentation. The Manager presented the Council's priorities and vision statement that were approved at the January 20, 2022 budget kick-off meeting. There was also agreement to eliminate the 5-year forecast component from this year's process due to so much economic uncertainty and not being able to accurately forecast in this unusual economic climate. The Manager noted the new "Fundamentals of Budgeting 101" slides that were added this year. He also noted the slide that outlined his 10 main goals during budget preparation.

The Manager began to follow the advertised agenda and presented details related to employee compensation and staffing levels. At this point resident Margaret Theis asked the Mayor for permission to address the Council. She asked the Council to re-visit the last change to the pay plan and said she thought the pay scale should be the same for all department heads. Brian Leonard said he thought the issue should be revisited. The Manager continued with the presentation and discussed the capital improvement plans, utility and fuel prices, the vehicle replacement plan, IT and various budget related topics. That was followed by a detailed discussion of the following departments: governing board, administration, finance, tax listing, legal services, elections, street maintenance, storm water, public works and public buildings.

During the meeting the Manager stated that the proposal would return the Public Works Department to its pre-Hurricane Florence staffing level due to the expiration of the NCORR grant. There was some discussed about the COLA and inflation and the need to keep our salaries and benefits competitive with other towns so we would not lose employees to them. There were some discussion about the fund balance in the general fund. The Manager reminded the Council that the policy now sets \$2,000,000 as the general fund balance amount. Councilman Leonard stated that he thought that having a target dollar amount of cash was more important than having a percentage. The Manager stated that we have both and they are 50% and \$2,000,000.

The Manager ended the session with a slide that showed a summary of the departments that had been discussed and asked if there were any questions.

Councilman Sheffield motioned to recess the meeting until May 3, 2022 at 4 p.m. The motion was unanimously approved. The meeting recessed at 6:00 p.m.

Delane Jackson
Town Manager

**River Bend Town Council
Budget Workshop Minutes
May 3, 2022
River Bend Town Hall
4:00 P.M.**

Present Council Members:

Mayor John Kirkland
Don Fogle
Brian Leonard
Barbara Maurer
Buddy Sheffield
Bud Van Slyke

Town Manager: Delane Jackson
Finance Director: Mandy Gilbert
Police Chief: Sean Joll

Members of the Public Present 8

The Mayor called the meeting back to order at 4:00 p.m. The meeting began with a presentation by the Police Chief about the police department. That was followed by a detailed discussion of the following departments: recreation and special events, parks and CAC, emergency services, animal control, wetlands and waterways, leaf and limb, planning and zoning and then discussions about general fund revenues and fund balance in the general fund. During the Parks and CAC section, Mayor Kirkland recognized CAC Chair Brenda Hall. She made a presentation on behalf of CAC and requested \$7,500 in funding. A large portion of the funds would be used to assess and make plans for reworking the median on Plantation Drive. The Manager stated that his proposal included \$2,000 for CAC.

During the revenue discussions, the Manager stated that the local sales tax revenues had been much better than anticipated in FY21-22 and that COVID had not impacted those revenues as had been expected statewide. The Manager stated that the next property revaluation was scheduled to become effective as of January 1, 2023. There was a discussion about the declining Powell Bill revenue and how that impacted the Town's ability to fund street paving. Councilman Leonard restated his desire to revisit the department head pay plans. Councilman Fogle said he did not want to revisit the pay plan.

The Manager ended the session with several slides that showed the recent history and projections for fund balance in the general fund. He noted that due to the \$1,000,000 BUS project, the Town's fund balance had dipped below the 50% goal during FY20. He noted the fund balance projection for year-ending 2022 was for it to return to 59% and the proposal for year-ending 2023 was for fund balance of 95.8%. He noted the FY 23 projection was based on receiving 95% of revenues and expending 75% of expenditures for that year. The Manager ended by saying that he was now done with general fund related departments and in the absence of Council action, he intended to move forward as discussed and with the variables as discussed. There was no objection for any Council member.

With no further questions, Councilman Sheffield motioned to recess the meeting until May 10, 2022 at 4:00 p.m. The motion was unanimously approved. The meeting recessed at 6:00 p.m.

Delane Jackson
Town Manager

**River Bend Town Council
Budget Workshop Minutes
May 10, 2022
River Bend Town Hall
4:00 P.M.**

Present Council Members:

Mayor John Kirkland
Don Fogle
Brian Leonard-via phone
Barbara Maurer
Buddy Sheffield
Bud Van Slyke

Town Manager: Delane Jackson
Public Works Director: Brandon Mills
Finance Director: Mandy Gilbert

Members of the Public Present 1

The Mayor called the meeting back to order at 4:00 p.m. and recognized the Town Manager.

The Manager then began discussions of the Proposed Budget for FY2022-2023 in the enterprise funds, which included a PowerPoint presentation. The Manager also stated that Public Works Director Brandon Mills was here to answer any questions related to water or sewer operations.

The Manager followed the advertised agenda and presented details related to water and sewer funds cash levels, all water and sewer fund departments, water and sewer capital improvement plans, the utility rate model and revenues for the water and sewer funds. During the discussions the Manager explained that the proposal contained \$15,000 for the Town's closing cost fees for the ASADRA grant.

The Manager presented the water and sewer rate model and stated that his proposal contained no changes to the rates which were approved on April 21, 2022 by Council. There was some discussion about the need to build a larger reserve in the sewer fund in expectation of needed repairs at the waste water treatment plant. The Manager stated that the recent estimate for extensive repairs was \$9,000,000 and reminded the Council that we had applied for a \$5,000,000 grant to fund that project. Councilman Sheffield said that he did not want to take on a new debt until after the current debt was paid off in 2027. The Council agreed that we should wait until next year to make any major decisions because at that time we will know if we were approved for the grant.

On motion by Councilman Sheffield, the Council voted to forgo the May 12 budget work shop.
Unanimous.

The Manager asked if everyone was satisfied with his proposal as presented. Councilwoman Maurer requested that the budget for CAC be increased from \$2,000 to \$3,500. Councilman Fogle objected and said he was satisfied with the Manager's recommendation for CAC. He also said if the Council is going to consider any changes that he wanted lights installed around the new walking trail. Councilman Sheffield said he was opposed to spending the money the CAC requested on a project that has not been approved by Council. Councilman Fogle stated that he was concerned about the \$25,000 budgeted amount for a new fishing dock and stated that he did not want to build a much smaller dock. The Manager said the

proposal was to build a 20' x 20' dock or as big as could be built for \$25,000. Councilman Sheffield stated that he was satisfied with the \$25,000 allocation.

The Manager stated that he was at a point in the process where he was ready to draft his recommended budget. He said if the Council had any suggestions for changes, he would prefer to have them now rather than later. The Mayor asked if everyone was satisfied with the proposal as presented. The Mayor polled the Council, all members stated they were satisfied. The Manager stated that he could present his draft budget message at the May 19 Council meeting and thus avoid the need for the May 19 budget work shop. The Council agreed to that.

With no further questions, Councilman Sheffield motioned to adjourn. The motion was unanimously approved. The meeting adjourned at 6:15 p.m.

Delane Jackson
Town Manager



RIVER BEND POLICE DEPARTMENT



MONTHLY ACTIVITY REPORT

2022

	ACTIVITIES	2022	2022	2022	% of Total Calls	% Change Last 2 Mos.
		February	March	April		
1	ALARMS / 911 UNKNOWN / DISTURBANCE / SHOTS FIRED	11	4	12	0.91%	200.00%
2	ANIMAL COMPLAINTS	1	7	6	0.46%	-14.00%
3	ARRESTS	1	0	5	0.38%	0.00%
4	ASSAULTS / ALL OTHER VIOLENT CRIME	2	2	5	0.38%	150.00%
5	ASSIST CITIZENS / LOCK OUT / QUALITY OF LIFE ISSUES	17	27	15	1.14%	-44.00%
6	ASSIST EMS / FD / FIRST RESPONDERS / MED ASSIST	12	20	28	2.13%	40.00%
7	ASSIST MOTORISTS / FOOT PATROLS / ALL OTHER	90	153	98	7.45%	-36.00%
8	ASSIST OTHER AGENCIES	3	2	3	0.23%	50.00%
9	B & E BUSINESS / RESIDENCE / VEHICLE	0	0	2	0.15%	0.00%
10	CRIM. SUMM. / SUBPOENAS / WARRANTS / CIVIL COMPLAINT	1	4	6	0.46%	50.00%
11	DOMESTICS	4	0	1	0.08%	0.00%
12	FIRES / ALARM	6	1	2	0.15%	100.00%
13	IDENTITY THEFT / FRAUD	2	4	0	0.00%	-100.00%
14	INVOLUNTARY COMMITMENTS	1	1	0	0.00%	-100.00%
15	JUVENILE COMPLAINTS	0	1	3	0.23%	200.00%
16	LARCENIES	2	0	2	0.15%	0.00%
17	LITTERING	0	0	1	0.08%	0.00%
18	LOUD MUSIC / NOISE COMPLAINTS	1	1	1	0.08%	0.00%
19	DEATH / MISSING PERSON / RUNAWAY / SUICIDE(A)	2	0	1	0.08%	0.00%
20	PROPERTY DAMAGE / VANDALISM	2	0	3	0.23%	0.00%
21	RESIDENTIAL / BUSINESS CHECKS / COMMUNITY WATCH	845	1149	1,044	79.39%	-9.00%
22	ROADWAY DEBRIS / OBSTRUCTIONS	1	0	0	0.00%	0.00%
23	ROBBERIES	0	0	0	0.00%	0.00%
24	SOLICITING VIOLATIONS	0	0	1	0.08%	0.00%
25	SUSPICIOUS PERSONS / VEHICLES / FIELD INTERVIEW	14	13	14	1.06%	8.00%
26	TOWN ORDINANCE CITATIONS	4	2	1	0.08%	-50.00%
27	TOWN ORDINANCE VIOLATIONS	6	3	2	0.15%	-33.00%
28	TRAFFIC ACCIDENTS	2	3	0	0.00%	-100.00%
29	TRAFFIC STOPS	27	33	34	2.59%	3.00%
30	TRAFFIC COMPLAINTS-RADAR	3	5	5	0.38%	0.00%
31	DWI	1	0	0	0.00%	0.00%
32	CHECKPOINTS	0	2	1	0.08%	-50.00%
33	DRUG VIOLATIONS	0	0	1	0.08%	0.00%
34	WELFARE CHECKS	4	6	3	0.23%	-50.00%
35	CASE ASSIST / PW / VEHICLE MAINTENANCE / MEETING	2	6	8	0.61%	33.00%
36	CASE FOLLOW UPS / SPECIAL OPERATION / TRAINING	2	3	5	0.38%	67.00%
37	TRESPASSING	2	0	1	0.08%	0.00%
38	OVERDOSE	0	0	1	0.08%	0.00%
39	TOTAL	1061	1437	1315	100.00%	-8.00%

Traffic Violations

11 State Citations
14 Total State Charges
2 State Warnings
1 Town Citations
Town Warnings

Community Watch Checks

65 100 Pirates
80 100 Plantation
66 200 Lakemere
79 200 Rockledge

Phone Calls Answered (638-1108)

205 Incoming Calls



Public Works

Orders Entered	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD	Pending
Building Maintenance	30	28	29	30	30	32	30	28	30	32			299	0
Painting	1	0	1	0	0	1	2	0	1	0			6	0
Park/Playground	30	34	33	35	30	32	30	28	33	32			317	2
Roadway Maintenance	15	18	15	14	15	13	15	12	10	12			139	1
Stormwater Maintenance	9	7	8	9	8	7	9	7	8	9			81	0
Trash/Litter	31	30	30	31	30	32	31	29	32	31			307	0
Tree Maintenance	6	8	7	6	5	3	2	3	3	4			47	0
Wetlands / Ponds	3	2	1	2	1	1	0	3	3	2			18	1
Other	7	10	11	13	18	16	15	17	12	11			130	0
TOTAL	132	137	135	140	137	137	134	127	132	133	0	0	1344	4

Orders Closed

127	132	131	136	133	132	130	123	128	129				1301
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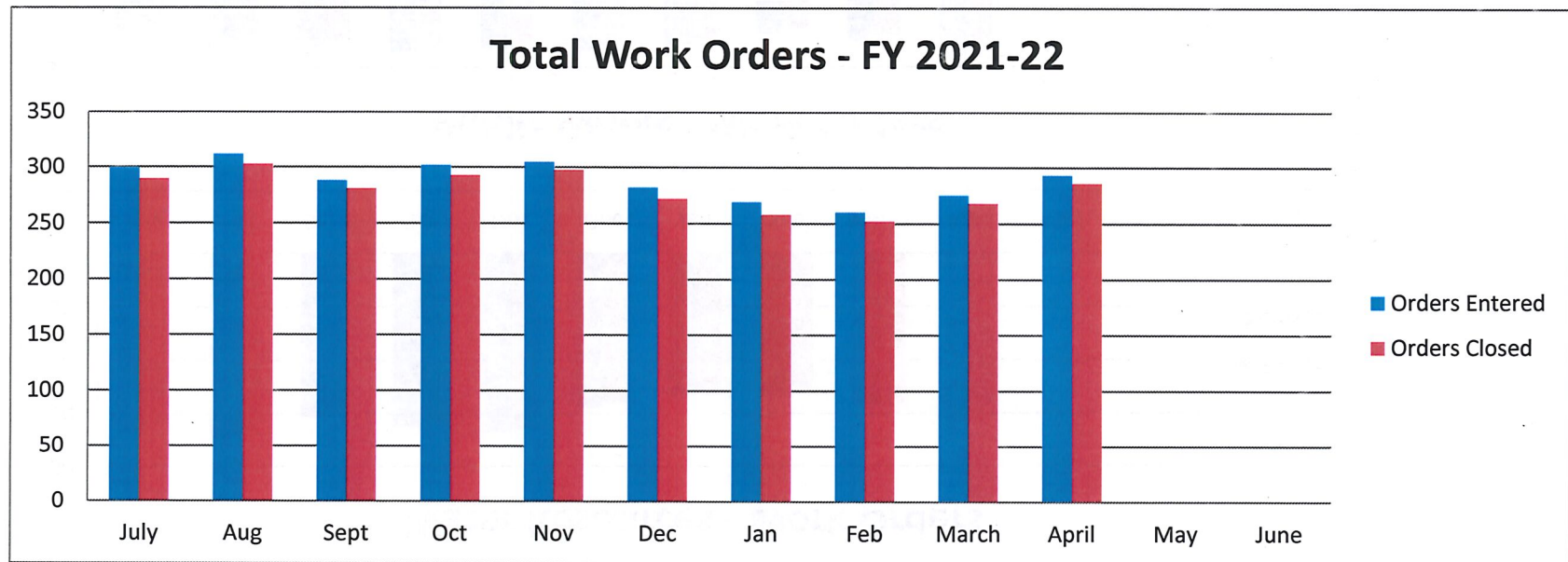
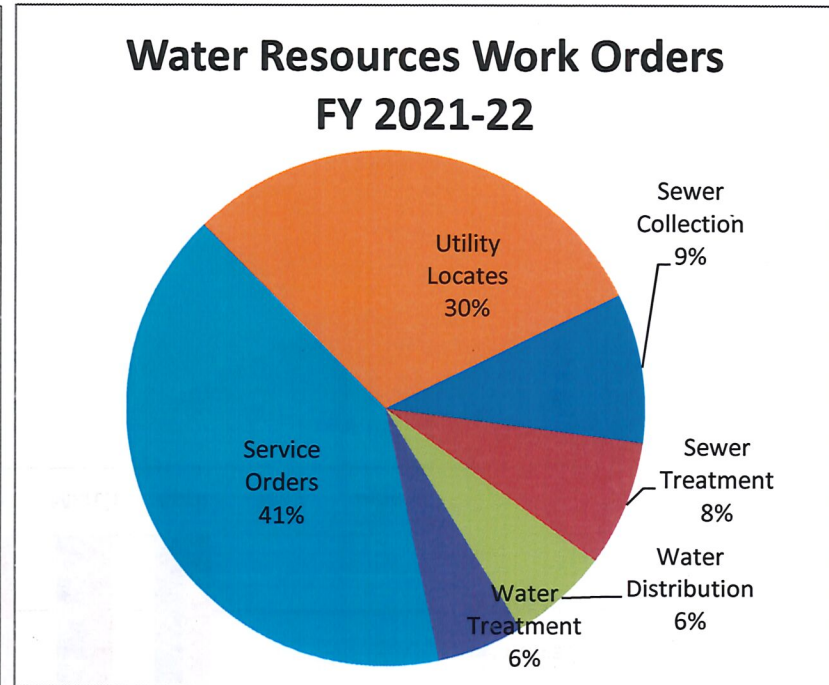
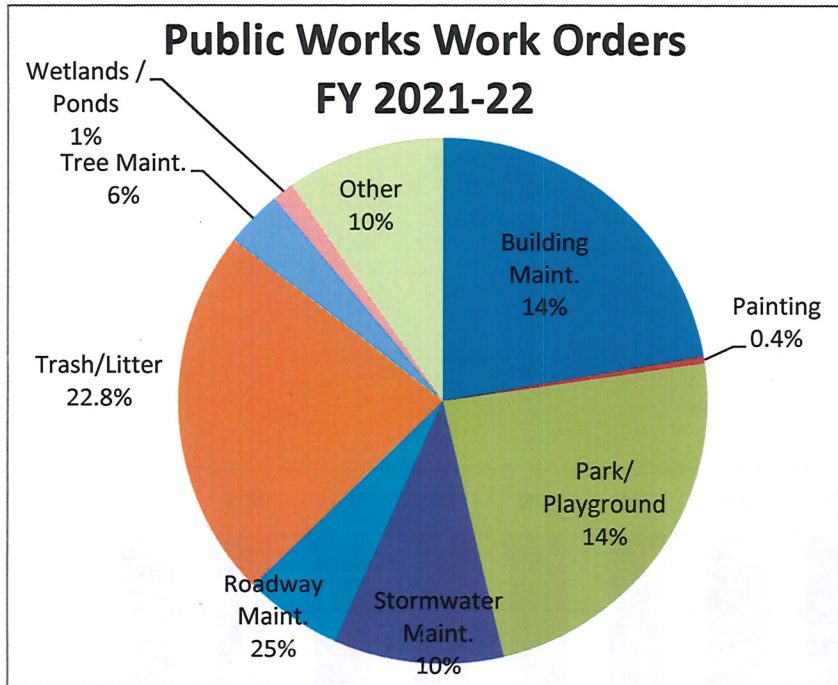
Water Resources

Orders Entered	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD	Pending
Sewer Collection	12	13	14	15	16	14	15	14	16	15			144	0
Sewer Treatment	15	13	12	11	10	11	10	12	13	14			121	1
Water Distribution	8	9	9	10	9	8	9	10	12	13			97	1
Water Treatment	9	6	7	8	7	9	10	8	9	10			83	1
Service Orders	73	79	63	64	74	59	51	47	55	66			631	0
Utility Locates	50	55	48	54	52	44	40	42	38	42			465	0
TOTAL	167	175	153	162	168	145	135	133	143	160	0	0	1541	3

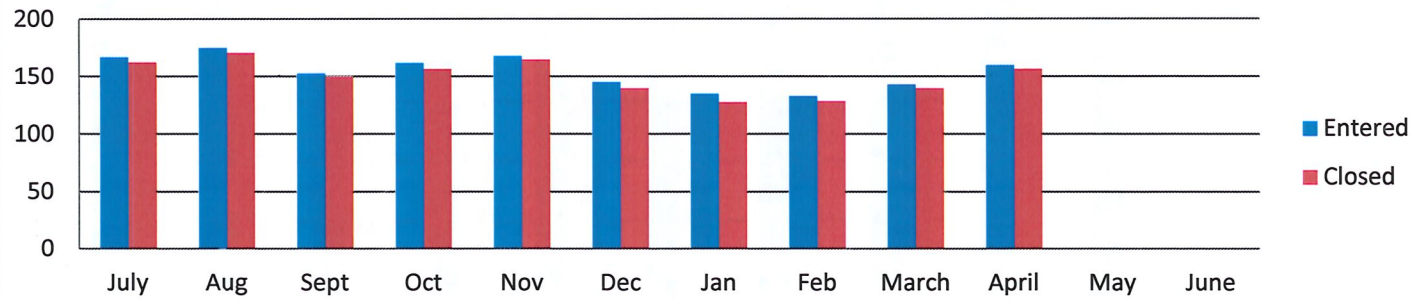
Orders Closed

163	171	150	157	165	140	128	129	140	157				1500
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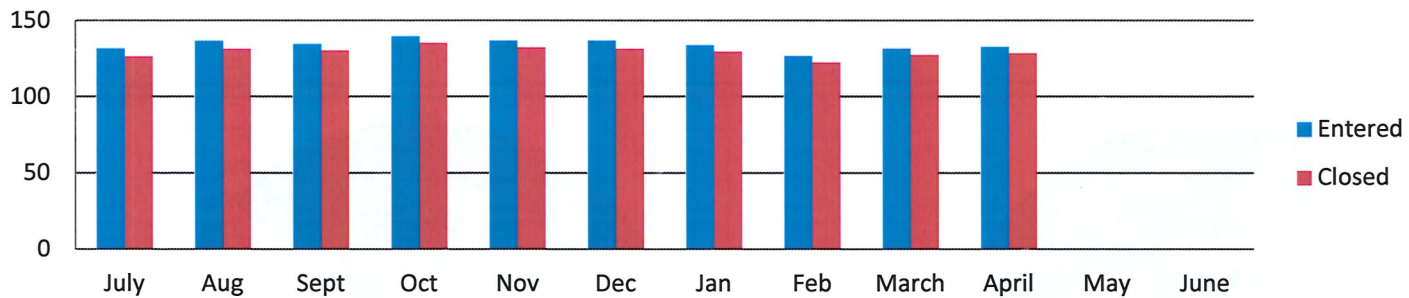
TOTAL	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD
Orders Entered	299	312	288	302	305	282	269	260	275	293	0	0	2885
Orders Closed	290	303	281	293	298	272	258	252	268	286	0	0	2801



Water Resources - Work Orders



Public Works - Work Orders





TOWN OF RIVER BEND

45 Shoreline Drive
River Bend, NC 28562

T 252.638.3870
F 252.638.2580

www.riverbendnc.org

April 2022 Monthly Report Brandon Mills, Director of Public Works

In the month of April, Public Works continued doing maintenance along our roadways. Some gravel was added to road shoulders where vehicle traffic had eroded road edges. Gravel compacts better than just adding soil, and will hold up longer. Public works also shot levels with our transit on a couple storm water drainage swales, and pipes around town. These areas tend to hold water during heavy rain. The purpose of shooting these levels is to help us determine what we can do to alleviate ponding of water in these areas.

Water Resources completed our yearly flushing of the Town's water distribution system. As a reminder, we do this to remove any minerals that may have adhered to the pipes walls, or settled out in the distribution piping. During the flushing, we also flow test the fire hydrants, and do any maintenance that is needed. Maintenance consists of greasing nozzle threads, greasing/oil internal operating nut reservoir, checking for proper drainage of hydrant barrel. During flushing this year, I noticed there were several hydrants that had brush growing way to close to the hydrant, and it made it very difficult to operate the hydrant. I have made note of these hydrants and we will be cutting down the bushes/brush around the hydrants ASAP. I would like to ask all citizens please do not plant anything close to the fire hydrants. In the event of a fire, the fire department may not be able to access or see the fire hydrants. We need to keep the areas around our hydrants clear to help during emergencies that will require large amounts of water.

If you have any questions concerning the Water Resources/Public Works Department, please call us at 638-3540, Monday-Friday, 8am-4pm. After hours water and sewer, emergencies can be reported by dialing the Town Hall at 638-3870. You will be instructed to dial "9" and follow the directions to contact the on call duty operator. You will then be asked to enter your phone number at the sound of the tone. After entering your phone number, the automated system will inform you that your page has been sent. Please, be patient and our utility systems operator will return your call. If you do not receive a call back within ten minutes, please notify the Police Department at 638-1108, and they will get in contact with the on-call utility systems operator.



MONTHLY ZONING REPORT

MONTH **April** YEAR **2022**

Activity	Monthly	YTD Total
Permit Applications Received	10	108
Permits Issued	10	108
Fees Collected	210.00	14851.80
Violations Noted During Weekly Patrol	14	104
Complaints Received From Citizens	0	14
Notice Of Violations Initiated *see details below	6	84
Remedial Actions Taken By Town	0	0

Detail Summary		
Address	Violation	Date Cited
215 Channel Run	Boat in front yard	13-Apr
101 Outrigger	RV	13-Apr
132 Pirates	Cars in grass; junk	13-Apr
104 Seafarers	Cars in grass	13-Apr
266 Shoreline	Construction w/o permit	13-Apr
118 Norbury	Cars in grass	20-Apr

Liaison Report for Council Meeting – 5/19/22

Parks & Recreation

Parks and Recreation met on May 4. The next few months will be very active.

May 15 - Sunday in the Park – music by Joe Baes, 4-5:30 pm

June 1 & 4 – Christmas globes workshop in conjunction with the CAC. Participants will make two globes, one for the town and the other for themselves. The additional lights will be added to the lights at the front entrance of town during the upcoming Christmas season.

On June 11 there will be a *Get to Know Your Neighbors* meet & greet from 9 am to 1 pm. in the River Brew parking lot. There will be live music. More information will be forthcoming in River Bend News, on the town website and in social media.

Preparations are progressing for the Fourth of July celebration. To march in the parade, complete the parade entry form that is online on the town website, or download the form and return it to Town Hall. If you want to help with marchers, food and beverage service or activities, contact Gloria Kelly at 252-876-3267 or gloriakelly@gmail.com or me at bmaurer@riverbendnc.org or 252-670-0757. Residents who would like to contribute food or desserts should look for the posters in RB News and social media.

On July 9th the annual severe weather workshop will be co-presented by CERT and Parks & Rec. It will be a two hour presentation by the Craven County Disaster Recovery Alliance, starting at 10 am. This is an important informational seminar for people who are not familiar with hurricane preparations or for navigating the myriad bureaucracies necessary to get relief after a major storm.

The next scheduled meeting is June 1 at 7pm. Parks and Recreation has one vacancy. Anyone who would like to participate in planning and presenting activities is invited to file an application.

Community Appearance Commission (CAC)

The CAC met on May 10.

They are proceeding with projects that were previously approved.

Chairperson Brenda Hall made a presentation to the Council at the budget workshop on May 3. The purpose of her power point display was to request an increase in the budget cover the cost of projects they are working on. Projects are Christmas light globes, yard beautification and festive yard awards, and a study and update of Plantation median.

The terms of two members expire on June 30. They both agreed to be reappointed.

The next meeting is scheduled for July 20 at 4 pm.

River Bend Community Organic Garden (RBCOG)

The regular meeting was held on May 2.

The Green Team participated in two sessions in April.

The bee hives are thriving.

RBCOG had a display table at Earth Day in Union Point Park. It was staffed by two garden volunteers, two members of the Green Team and their teacher-sponsor.

The River Bend Garden Club is scheduled to do a garden tour on May 26 starting at 9:30 am.

The next meeting is scheduled for June 6 at 1:30 pm.

Red Caboose Library (RCL)

The board met on May 4.

Councilman Buddy Sheffield attended the meeting to discuss his one man show, *Mark Twain*, on May 20 and May 21. The show is free but all donations will go to support the library. It is a reprisal of the show he presented in the early days of his career. There will be a Q&A following the show. Light refreshments will be offered.

A new children's program is scheduled on June 25 featuring a local author who will accompany his story with music.

The date is still tbd for a presentation by the first and only River Bend resident to reside in the red caboose .

All meetings are open to the public and anyone is welcome to attend.

Town of River Bend



Monthly Financial Report

Printed 5/16/2022

This monthly report is provided as an oversight/management tool for the Town Council of the Town of River Bend. For ease of reporting, and in order to be consistent with the categories used in the annual budget process, this report summarizes the revenue and expenses in each of the three operational areas of the Town. Anyone interested in more detail, or further explanation of the contents of this report, is encouraged to contact Finance Officer Irving J. "Bud" Van Slyke, Jr. or Finance Director Mandy Gilbert.

Notes

The cash balances shown on page one are the amount of cash in each specific accounting fund. These funds are deposited in separate investment accounts. Pooled cash accounts used for operating funds but accounted for, in our internal systems, as individual accounts. Interest attributable to each account is allocated based upon the total rate of return of the account(s).

The FY Budget columns represents the original and current budget. As the fiscal year goes on and unforeseen expenses or revenues occur, we need to adjust the budget. The Council does this by formal amendment during a Council meeting. *Asterisked lines represent those budget items that have been amended since adoption.

The acronym CIF used in this report is our Capital Improvement Fund(s) for water and wastewater. These funds are, by resolution of the Town Council, reserved for expenses related to expansion of these systems, or retirement of debt. The Water CIF receives revenue in the form of annual Hydrant Fee payments.

Because this is an annual budget, it is important to note that many lines shown in this report will vary, some significantly, from month to month, and in different times of the year. In many instances, capital payments for current fiscal year projects are made early in the fiscal year and the majority of our ad valorem tax receipts occur in the middle of the fiscal year. This is another reason to maintain an adequate fund balance.

Town of River Bend Financial Dashboard



Visit our web site <http://www.riverbendnc.org/finance.html> to view the Financial Dashboard. These dashboards are designed to give the user a quick overview of the status of revenues and expenditures in each of the Town's three major funds as reported in the Monthly Financial Report.

Town of River Bend
Financial Report
Fiscal Year 2021 - 2022



Fund Cash Balances

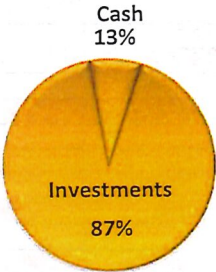
Cash Balances		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
1	General Fund*	913,105	855,125	844,477	841,523	784,745	1,126,891	1,173,850	1,310,808	1,279,289	1,280,661		
2	Powell Bill	-	-	39,273	39,273	0.24	0.24	-	-	-	-		
3	NCORR Recovery Grant	98,653	98,654	98,654	98,655	98,656	98,657	98,658	20,674	20,676	-		
4	CDBG OPR Development*	-1,005	-1,443	-1,443	-1,443	-1,443	-1,443	-1,443	-1,443	-1,443	-		
5	General Capital Reserve	93,607	93,607	93,608	93,609	93,610	93,610	93,611	93,612	93,618	93,634		
6	ARPA Grant Fund*	482,189	481,818	482,197	482,201	482,205	482,209	482,213	482,217	482,248	107		
7	Public Works Capital Projects Fund	-	-	-	-	-	-	-	-	-	466,263		
8	Law Enforcement Separation Allowance*	22,864	22,258	21,954	21,955	21,955	21,955	21,955	21,955	21,957	21,961		
9	Water Fund*	788,994	829,337	832,977	827,379	817,133	823,927	829,474	854,025	831,418	864,519		
10	Water Capital Reserve Fund (CIF)	244,698	244,700	244,702	244,704	244,706	244,708	244,710	244,712	244,728	244,770		
11	Sewer Fund*	1,089,186	1,134,578	1,142,734	1,142,372	1,135,389	1,151,184	1,162,468	1,188,310	1,166,941	1,203,326		
12	Sewer Capital Reserve Fund (CIF)	11,248	11,248	11,248	11,248	11,248	11,248	11,248	11,249	11,249	11,251		
Total Cash and Investments		3,743,539	3,769,882	3,810,382	3,801,476	3,688,203	4,052,947	4,116,745	4,226,119	4,150,681	4,186,493		
Truist Cash Accounts		751,136	295,260	335,732	326,785	313,246	677,961	498,729	518,075	481,715	532,360		

*These operating funds have equity in the Truist pooled accounts.

In order to obtain more favorable interest rates, the Town deposits funds in the North Carolina Capital Management Trust. We move funds between our cash accounts and these investment accounts to accommodate cash flow for our payables and as revenues are received in order to maintain an adequate amount of cash for operational needs while attempting to minimize bank fees and maximize interest revenue. Based upon historical cash flow and current encumbrances, our staff anticipates the level of cash needed to meet our obligations without having to make an inordinate number of transfers between accounts.

On the table above, the term cash includes those funds we hold in accounts in our designated banking institution (currently Truist). We have two accounts with Truist, a Money Market account that pays a competitive rate of interest, and an operating (checking) account from and to which we make all regular payments and deposits.

The table below shows the balances of each fund account we have in NCCMT at the end of the month. The chart to the right shows how our funds are apportioned between operating cash and investments.



Investments in NCCMT		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
1	General Fund	843,038	763,045	763,051	763,058	663,064	663,069	906,076	991,567	991,632	905,496		
2	Powell Bill	-	-	-	-	-	-	-	-	-	-		
3	NCORR Recovery Grant	98,653	98,654	98,654	98,655	98,656	98,657	98,658	20,674	20,676	-		
4	Capital Reserve (General Fund)	93,607	93,607	93,608	93,609	93,610	93,610	93,611	93,612	93,618	93,634		
5	ARPA Grant Fund	-	482,193	482,197	482,201	482,205	482,209	482,213	482,217	482,248	107		
6	Public Works Capital Projects Fund	-	-	-	-	-	-	-	-	-	466,263		
7	Law Enforcement Separation Allowance	21954	21,955	21,955	21,955	21,955	21,955	21,956	21,956	21,957	21,961		
8	Water Fund	687,487	727,493	727,499	727,517	727,761	727,767	727,773	765,279	735,508	785,114		
9	Water Capital Reserve Fund (CIF)	244698	244,700	244,702	244,704	244,706	244,708	244,710	244,712	244,728	244,770		
10	Sewer Fund	991,719	1,031,727	1,031,736	1,031,745	1,031,753	1,031,762	1,031,771	1,076,779	1,067,348	1,125,536		
11	Sewer Capital Reserve Fund (CIF)	11248	11,248	11,248	11,248	11,248	11,248	11,248	11,249	11,249	11,251		
Total Investments		2,992,403	3,474,621	3,474,650	3,474,692	3,374,957	3,374,986	3,618,016	3,708,044	3,668,965	3,654,133		

Town of River Bend
Financial Report
Fiscal Year 2021 - 2022



General Fund

Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Budget
1 Ad Valorem Taxes	711,163	711,163	0	548	4,778	78,517	38,429	364,792	100,646	91,658	11,136	22,110			712,613.27	100.2%
2 Ad Valorem Taxes - Vehicle	85,800	85,800	298	290	16,765	7,284	0	13,870	7,601	7,338	6,616	10,289			70,350.84	82.0%
3 Animal Licenses	2,000	2,000	290	90	40	60	10	30	430	330	640	180			2,100.00	105.0%
4 Local Gov't Sales Tax	322,043	322,043	31,600	33,711	34,881	28,922	30,514	32,695	31,171	33,360	37,762	28,157			322,772.76	100.2%
5 Hold Harmless Distribution	86,068	86,068	7,835	7,867	9,369	9,988	8,784	8,336	8,481	9,161	10,309	7,738			87,868.44	102.1%
6 Solid Waste Disposal Tax	2,200	2,200	0	550	0	0	558	0	0	574	0	0			1,681.74	76.4%
7 Powell Bill Fund Appropriation	0	0	0	0	0	0	0	0	0	0	0	0			-	0.0%
8 Powell Bill Allocation*	76,800	92,539	0	0	39,273	0	0	53,266	0	0	0	0			92,539.17	100.0%
9 Beer & Wine Tax	13,225	13,225	0	0	0	0	0	0	0	0	0	0			-	0.0%
10 Video Programming Tax	53,600	53,600	0	0	12,996	0	0	12,828	0	0	12,757	0			38,580.58	72.0%
11 Utilities Franchise Tax	111,000	111,000	0	0	22,084	0	0	28,888	0	0	26,454	0			77,426.07	69.8%
12 Telecommunications Tax	9,900	9,900	0	0	2,051	0	0	2,274	0	0	2,175	0			6,499.80	65.7%
13 Court Cost Fees	500	500	18	14	23	27	0	14	23	14	9	9			148.50	29.7%
14 Zoning Permits	5,000	5,000	752	607	653	710	1,990	424	352	6,755	830	390			13,461.80	269.2%
15 Federal Grants*	0	22,170	0	0	0	0	0	0	0	0	0	0			-	0.0%
16 State Grants	0	0	0	0	0	0	0	0	0	0	0	0			-	0.0%
17 Cares Act CRF Assistance	0	0	948	0	0	0	0	0	0	0	0	0			947.72	#DIV/0!
18 Federal Disaster Assistance*	0	35,434	0	0	0	0	35,434	0	0	0	0	0			35,433.74	100.0%
19 State Disaster Assistance	0	0	0	0	0	0	0	0	0	0	0	0			-	0.0%
20 Recovery Grant NCORR-FLDG-004	76,445	76,445	0	0	0	0	0	0	0	0	0	0			-	0.0%
21 Miscellaneous	10,000	10,000	670	836	781	323	1,293	535	2,117	1,952	1,898	324			10,728.50	107.3%
22 Insurance Settlements	0	0	0	0	0	0	0	0	0	411	0	2,192			2,602.93	#DIV/0!
23 Interest - Recovery Grant NCORR-FLD	30	30	1	1	1	1	1	1	1	0	1	0			7.72	25.7%
24 Interest - Powell Bill	50	50	0	0	0	0	0	0	0	0	0	0			0.59	1.2%
25 Interest - Investments	500	500	8	7	7	7	6	7	9	9	67	190			317.32	63.5%
26 Contributions	421	421	0	0	0	0	0	0	0	0	0	0			0.03	0.0%
27 Wildwood Storage Rents	18,144	18,144	1,585	1,615	1,601	1,607	1,575	1,611	1,605	1,545	1,575	1,575			15,895.59	87.6%
28 Rents & Concessions	18,000	18,000	1,595	1,620	1,540	1,760	1,640	1,560	1,580	1,540	1,500	1,540			15,875.00	88.2%
29 Sale of Capital Assets*	0	31,008	31,008	0	0	0	0	0	0	0	0	0			31,008.00	100.0%
30 Sales Tax Refund Revenue	0	0	0	0	0	0	0	0	0	0	0	0			-	0.0%
31 Trans. from Capital Reserve*	43,850	65,342	43,850	0	0	0	0	0	0	0	0	0			43,850.00	67.1%
32 Trans. from ARPA Fund*	0	964,378	0	0	0	0	0	0	0	0	0	482,189			482,189.00	50.0%
33 Trans. from L.E.S.A. Fund	0	0	0	0	0	0	0	0	0	0	0	0			-	0.0%
34 Appropriated Fund Balance*	244,602	291,272	0	0	0	0	0	0	0	0	0	0			-	0.0%
Total	1,891,341	3,028,232	120,458	47,755	146,841	129,206	120,234	521,131	154,015	154,646	113,730	556,883			2,064,899.11	68.2%

*Astericked lines represent those budget items that have been amended since Original Budget adoption.
#DIV/0! indicates revenue was received, but not budgeted for this line item.

Town of River Bend
Financial Report
Fiscal Year 2021 - 2022



General Fund

Expenditures	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Exp
1 Governing Body	32,000	32,000	6,666	2,245	4,131	-527	-470	4,958	-689	-289	4,631	-565			20,091	62.8%
2 Administration*	262,000	271,575	37,436	15,120	21,229	15,674	23,399	43,219	15,565	15,637	23,356	15,211			225,847	83.2%
3 Finance*	129,000	192,018	16,568	8,048	8,457	61,280	13,167	18,189	7,477	7,046	7,191	5,813			153,235	79.8%
4 Tax Listing	11,200	11,200	298	296	299	785	384	3,373	2,068	1,185	390	222			9,300	83.0%
5 Legal Services	24,000	24,000	1,947	1,870	963	650	1,513	3,850	1,378	1,049	1,341	1,021			15,579	64.9%
6 Elections	3,500	3,500	0	0	0	0	0	0	0	0	0	0			0	0.0%
7 Public Buildings*	107,000	124,439	17,825	15,578	10,267	4,623	10,058	9,264	1,791	3,950	5,253	15,024			93,632	75.2%
8 Police*	551,500	640,114	50,600	39,198	34,067	36,758	56,581	46,220	39,715	39,372	36,204	36,319			415,035	64.8%
9 Emergency Management	4,000	4,000	899	15	1,954	15	15	15	15	15	15	15			2,972	74.3%
10 Animal Control*	11,000	11,056	646	220	183	242	356	335	141	221	275	764			3,383	30.6%
11 Street Maintenance*	191,000	186,141	6,806	470	622	105,108	890	613	436	2,668	31,813	1,909			151,336	81.3%
12 Public Works*	161,000	161,197	11,657	9,468	10,359	9,441	11,643	11,084	9,725	10,307	9,824	8,447			101,956	63.2%
13 Leaf & Limb, Solid Waste	44,000	44,000	3,332	800	270	245	9,489	1,789	259	8,179	7,792	259			32,412	73.7%
14 Stormwater Management*	42,000	37,084	969	282	297	272	680	357	211	335	408	1,145			4,957	13.4%
15 Waterways & Wetlands	3,000	3,000	0	0	0	0	0	0	93	0	0	0			93	3.1%
16 Planning & Zoning*	50,000	50,563	4,934	4,096	3,424	2,069	5,655	3,906	3,164	3,108	2,962	3,144			36,463	72.1%
17 Recovery Grant* NCORR-FLDG-004	76,475	77,602	10,250	7,309	7,469	7,254	10,319	7,873	7,172	7,073	7,043	0			71,762	92.5%
18 Recreation & Special Events	7,500	7,500	0	0	750	222	384	45	0	0	175	0			1,577	21.0%
19 Parks*	43,000	44,699	2,452	1,128	4,126	992	8,322	2,391	890	2,459	3,193	2,567			28,521	63.8%
20 Transfers*	120,500	1,084,878	120,500	0	0	0	0	0	0	0	0	482,189			602,689	55.6%
21 Contingency	17,666	17,666	0	0	0	0	0	0	0	0	0	0			0	0.0%
Total	1,891,341	3,028,232	293,784	106,143	108,868	245,102	152,385	157,482	89,411	102,314	141,866	573,484			1,970,839	65.1%

Capital / Debt (included above)	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Exp
1 Capital Outlay*	168,403	262,628	9,934	0	1,350	146,151	0	5,100	0	0	30,000	0			192,535	73.3%
2 Debt Service - Principle	0	0	0	0	0	0	0	0	0	0	0	0			-	0.0%
3 Debt Service - Interest	0	0	0	0	0	0	0	0	0	0	0	0			-	0.0%

*Astericked lines represent those budget departments that have been amended since Original Budget adoption.

Town of River Bend
Financial Report
Fiscal Year 2021 - 2022



Water Fund

Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Col
1 Base Charge	231,472	231,472	39,081	379	39,537	316	39,670	425	39,627	220	39,936	322			199,513	86.2%
2 Consumption	224,454	224,454	43,431	378	40,075	-105	35,357	253	33,495	68	40,514	173			193,640	86.3%
3 Other, incl. transfers	19,864	19,864	6	4,856	236	3,517	1,471	3,279	1,256	3,505	-26	3,404			21,504	108.3%
4 Hydrant Fee	20,496	20,496	20,679	0	0	0	-226	0	0	0	0	0			20,453	99.8%
5 Appropriated Fund Bal.*	89,214	177,259	0	0	0	0	0	0	0	0	0	0			0	0.0%
Total	585,500	673,545	103,197	5,614	79,848	3,729	76,272	3,957	74,378	3,793	80,424	3,899	0	0	435,110	64.6%

Expenses	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Exp
1 Admin & Finance*	469,000	520,645	39,286	19,271	21,119	55,896	35,342	38,123	19,370	18,760	49,149	17,565			313,881	60.3%
2 Supply & Treatment*	65,000	60,000	2,025	1,340	7,888	1,316	4,837	2,964	3,503	2,084	5,176	1,621			32,755	54.6%
3 Distribution*	48,000	89,400	28,781	177	501	1,624	48	1,232	-248	515	1,536	602			34,768	38.9%
4 Transfers / Contingency	3,500	3,500	0	0	0	0	0	0	0	0	0	0			0	0.0%
Total	585,500	673,545	70,092	20,788	29,507	58,836	40,228	42,320	22,626	21,360	55,860	19,788	0	0	381,404	56.6%

Capital (included above)	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
	Original	Current													Total	% Exp
1 Capital Outlay*	25,000	68,793	0	0	0	31,140	0	3,825	0	0	30,000	0			64,965	94.4%

Cash Balances			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
1 Water Fund			788,994	829,337	832,977	827,379	817,133	823,927	829,474	854,025	831,418	864,519		
2 Water Capital Reserve Fund (CIF)			244,698	244,700	244,702	244,704	244,706	244,708	244,710	244,712	244,728	244,770		

Water Produced	FY20-21	Fiscal Year Budget													FY to Date	
		Limit	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June		
1 Total Gallons			8,137,000	7,606,000	7,555,000	7,523,000	7,628,000	8,076,000	8,684,000	7,411,000	8,442,000	9,063,000			80,125,000	
2 Average daily gallons		925,000*	262,484	245,355	251,833	242,677	254,267	260,516	280,129	264,679	272,323	302,100			263,636	

* This is the permitted daily limit.



Sewer Fund

Revenue		Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
		Original	Current													Total	% Col
1	Base Charge	294,652	294,652	48,543	585	48,479	495	48,540	655	48,455	267	48,867	375			245,261	83.2%
2	Consumption	313,234	313,234	59,209	50	54,495	309	50,156	193	47,163	-204	55,951	255			267,577	85.4%
3	Other, incl. transfers	11,070	11,070	8	1,321	8	1,449	9	1,541	1,259	1,432	60	1,746			8,834	79.8%
4	Appropriated Fund Bal.*	40,544	114,627	0	0	0	0	0	0	0	0	0	0			0	0.0%
Total		659,500	733,583	107,760	1,956	102,983	2,253	98,705	2,389	96,878	1,495	104,878	2,377	0	0	521,671	71.1%

Expenses		Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
		Original	Current													Total	% Exp
1	Admin & Finance*	463,000	509,483	40,549	20,284	21,974	56,685	35,668	41,009	20,395	19,989	50,038	18,644			325,235	63.8%
2	Collection*	82,000	109,600	4,755	1,487	1,769	1,291	986	905	1,292	576	2,427	1,371			16,860	15.4%
3	Treatment	111,000	111,000	5,742	5,155	9,900	6,320	6,199	4,941	9,955	14,378	4,968	3,858			71,416	64.3%
4	Transfers / Contingency	3,500	3,500	0	0	0	0	0	0	0	0	0	0			0	0.0%
Total		659,500	733,583	51,047	26,926	33,643	64,296	42,852	46,856	31,642	34,943	57,433	23,873	0	0	413,511	56.4%

Capital (included above)		Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
		Original	Current													Total	% Exp
1	Capital Outlay*	55,000	98,793	0	0	0	31,140	0	3,825	0	0	30,000	0			64,965	65.8%

Cash Balances		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
1	Sewer Fund	1,089,186	1,134,578	1,142,734	1,142,372	1,135,389	1,151,184	1,162,468	1,188,310	1,166,941	1,203,326		
2	Sewer Capital Reserve Fund (CIF)	11,248	11,248	11,248	11,248	11,248	11,248	11,248	11,249	11,249	11,251		

Wastewater Treated		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
		Limit													
1	Total Gallons		3,212,000	4,152,000	2,770,000	2,957,000	3,387,000	3,232,000	3,488,000	2,919,000	3,442,000	3,631,000		33,190,000	
2	Average daily gallons		330,000*	103,613	133,935	92,333	95,387	112,900	104,258	112,516	104,250	114,733	117,129	109,106	

* This is the permitted daily limit.

Town of River Bend-DRAFT



Fiscal Year 2022-2023

Annual Budget Message

(A summary of the Annual Budget)

And

Annual Operating Budget Ordinance

Town of River Bend, North Carolina
45 Shoreline Drive
River Bend, NC 28562

252-638-3870

www.riverbendnc.org

Fiscal Year 2022-2023
Annual Budget Message
And
Operating Budget Ordinance

Mayor

John Kirkland

Town Council

Don Fogle
Brian Leonard
Barbara Maurer
Morris "Buddy" Sheffield
Irving "Bud" Van Slyke, Jr.*

*also serves as Finance Officer and Mayor Pro Tempore

Prepared By:

Town Manager

Delane Jackson

Finance Director

Mandy Gilbert

Budget Message

Honorable Mayor and Members of Council
Town of River Bend, North Carolina:

May 26, 2022

Pursuant to Section 159-11 of the North Carolina General Statutes, the Town of River Bend's proposed budget for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023 is hereby submitted for your consideration. This budget represents the commitment of the Council to the vision statement and responds to the goals the Council developed at the Budget Kick-Off meeting on January 20, 2022:

1. Continue to provide a safe, dynamic, and attractive community for people of all ages, and continue to address the changing demographic composition of the Town.
2. Continue to provide safe drinking water and quality treatment of wastewater through maintenance of the current systems and continued prudent fiscal management of the utilities.
3. Continue to operate wastewater treatment facilities to maintain regulatory compliance and serve the current and future needs of the Town.
4. Continue to work with advisory boards as a means to encourage citizen participation in Town government.
5. Continue to be good stewards of the natural environment through planned stormwater and floodplain management efforts.
6. Continue to cooperate regionally and with other municipalities and, where appropriate, share ideas and resources.
7. Maintain a commitment to the Council-Manager form of government, and to support an adequate and well-trained staff to serve the current and future needs of the community.
8. Continue to employ sound fiscal management practices to ensure the long-term financial viability of the Town.
9. Maintain a visionary posture, acknowledging that change is inevitable.
10. Continue to conduct the business of the Town with complete transparency and integrity.

These goals provide the foundation upon which the budget is built. Over the course of three budget workshops in April and May and following numerous hours of staff research and development, this budget was explained in detail and each expenditure and revenue item considered relative to the long-term goals of this community. The uncertainty created by COVID-19 related issues continues to impact the budget process. This year, the budget was also impacted by inflation and the war in Ukraine. As of today, it is still unknown how long and to what degree COVID-19 and other conditions will be impacting our town, state and nation. The nation is recovering in many areas but still struggling in others. I am estimating a property value increase of \$3,000,000 over last year. As always, two major considerations during budget preparation are the tax rate and utility rates. After reviewing all proposed expenditures and revenues, and considering the lingering impacts from COVID-19 and inflation, I am recommending no change in the tax rate and no changes to the water or

Town of River Bend, North Carolina
Annual Budget for Fiscal Year 2022-2023

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sewer rates. The proposed tax rate is 26¢. The water and sewer rates were increased in April and this budget includes and maintains those changes.

The annual budget process is influenced by external factors including the condition of the national, state, and local economies, the emergent and pre-emergent needs identified in our community by the elected body, staff, and advisory boards, and the goals noted above. All these factors are considered in this budget, and armed with the knowledge that this document represents a significant amount of careful consideration and study, we are confident that it will allow the Town to meet its obligations, fulfill its goals, and remain fiscally strong.

Overview

The budget being presented for your consideration is balanced in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The total operating budget for the three major funds are:

General Fund	\$ 1,870,931
Water Fund	\$ 594,500
Sewer Fund	\$ 669,500
 Total Operating Budget	 \$ 3,134,931

In addition to the three operating funds noted above, the town also has four minor funds that we operate for accounting purposes. They are- Capital Reserves for the General, Water and Sewer Funds, along with a Law Enforcement Separation Allowance Fund. The total of these four funds is \$73,765 and they are listed separately in the budget ordinance.

General Fund

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. This fund is established at the inception of a government and exists throughout the government's life. Expenditures are divided into functional departments in order to present a clear understanding of the costs of providing certain services. Personnel assigned to a specific functional area are paid from that department. We use a labor allocation formula to more accurately reflect the work being performed by each staff member within each of the three major funds.

The total expenditure budget for the General Fund, including transfers, is \$1,870,931. Overall, General Fund spending decreased \$252,923 as compared to the amended FY 21-22 budget. Revenue, as required by law, is balanced with the expenditure portion of the budget. This budget contains an appropriation from fund balance of \$200,813, which is a 43% decrease over the FY 21-22 fund balance appropriation of \$351,272.

Expenditure Highlights by Department

While not attempting to cover specifics for all of the eighteen (18) departments within the General Fund, what follows are some highlights of the more significant expenditures and programs being proposed for FY 22-23. This year's proposed budget keeps capital spending at a relatively low level of \$33,000 following capital spending of only \$43,850 during the FY 21-22 budget. However, there are plans to complete several major projects with grant funding.

Street Maintenance: The Town owns and maintains over 17 miles of streets. Each year our engineer reviews an evaluation he performed of all our streets in order to determine the priority for our paving funds. These funds, Powell Bill by name, are appropriated by and are received from the State based upon our population and number of miles of town maintained roads. This revenue source has been relatively level in recent years, while costs continue to escalate.

This year we are budgeting \$140,000 to follow the plan developed by our engineer to maintain the integrity of our roadways. The total amount we expect to pay for contracted paving services is above the amount we expect to receive in Powell Bill funds; therefore, local revenue will be utilized to complete these projects.

Stormwater: We have allocated \$30,000 of funding within the stormwater Capital Improvement Plan (CIP). We have budgeted \$30,000 for the stormwater CIP but have no specific project identified. Recently, the Town Council took on the maintenance responsibility for the swales within the town's streets. This year, we hope to receive \$250,000 in grant funding to continue stormwater drainage improvements in the Channel Run area as designed by our engineer.

Public Buildings (Facilities): We plan to continue our efforts to be good custodians of our public facilities by making a few needed repairs and some modest improvements.

Public Works: The Department of Public Works pays for, among other items, the cost to operate streetlights and the cost to operate and maintain two vehicles. This year, we plan to start a grant-funded project to build a new Public Works facility at a cost of nearly \$1,000,000.

Parks and Recreation: The budget being presented includes continued funding for our Parks and Recreation programs. In 2021, many of the Parks and Recreation Advisory Board's plans for special events throughout the year, the largest of which is the annual 4th of July parade and picnic were cancelled due to COVID. Hopefully, the normal activities will return during the FY 22-23 year. Excluded from the Parks and Recreation budget again this year is funding for the River Bend Community Organic Garden. It is an educational community garden operated and maintained by a group of volunteers but functions as a component of Parks and Recreation.

Police: Expenditures for the Police Department include salaries and benefits for six full-time and multiple part-time officers, vehicle maintenance, uniforms, fuel, equipment, Community Watch and more. We provide 24/7/365 police presence within the Town. The Police Department's budget of \$600,700 is the largest in the General Fund, representing 33% of General Fund expenditures.

Elections: Due to a recent Town Charter amendment, the town's municipal elections were moved to even-numbered years. This change resulted in a substantial reduction in the town's cost for elections. The first election under this new format will be in November, 2022.

Throughout the budget process, Council and staff were mindful of the need to control costs while continuing to provide necessary services and maintain our infrastructure. Our efforts resulted in budgeted expenditures that are quite lean while maintaining the current level of services. The tax rate of 26¢ will remain in place for FY 22-23. The next county revaluation for property values is scheduled to be conducted in 2023. One of my goals in drafting this year's budget proposal was to keep the tax rate unchanged in anticipation of the up-coming revaluation. This year's proposal is a very lean budget. Due to continued inflation and many other variables, I anticipate that a change in the tax rate will be necessary for the FY 2023-2024 budget.

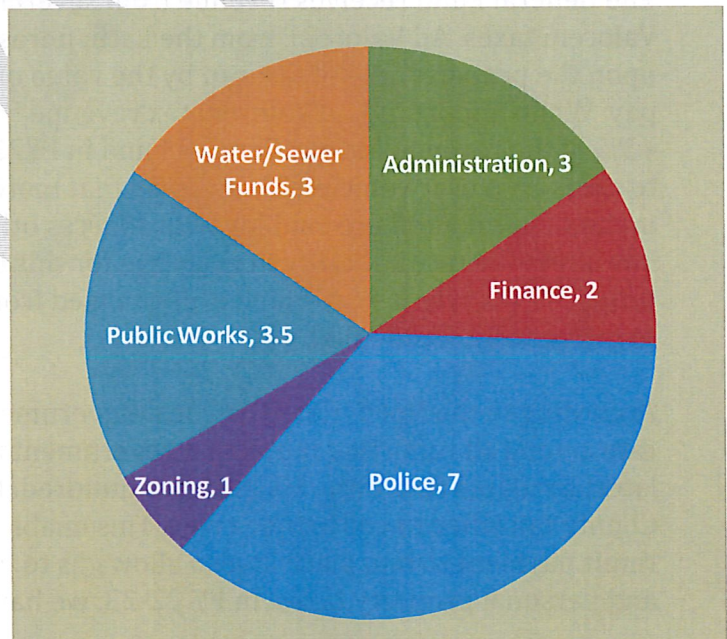
Requested projects and expenditures were kept to a minimum in order to develop a balanced budget and operate without a tax increase. The revenues from some of the transfers are budgeted to be allocated in various CIPs and the Law Enforcement Separation Allowance Fund in the General Fund in order to provide more long-term stability to those plans.

Expenditures by Category

The North Carolina Local Government Commission (LGC) collects, maintains and compares financial data from all municipal governments in North Carolina. For comparison purposes, they group towns by population. This prevents small towns, such as River Bend, from being compared to large towns, such as Raleigh and Charlotte. They also separate towns that own electrical distribution systems, from those that do not own electrical distribution systems. We fall into the 2,500-9,999 population group that do not operate an electrical distribution system. There are 92 towns in our group. The LGC compares the per capita expenditure for six functions for each town. Those six functions are: Utility, Debt Service, Transportation, General Government, Public Safety and Other. The 2020 data, (the most recent data from the LGC) is shown in the chart below.

Function	Average Per Capita Expenditure of Group	River Bend Per Capita Expenditure
Public Safety	\$431	\$236
Transportation	\$116	\$119
General Government	\$228	\$396
Utility	\$330	\$274
Debt Service	\$123	\$95
Other	\$378	\$164

One of the largest expenditures for River Bend and for most localities is the cost of personnel. Our professional staff allows the Town to continue to provide quality service to our residents. We currently have 18 full-time employees and 3 part-time positions, or 19.5 full time equivalents. Our projections indicate no need for additional staffing for at least the next five years. Our total personnel costs account for 46.38% of the combined operating budgets of the General and Enterprise Funds. This chart shows the number of full-time employees working in each department. It does not, however, show the allocation of labor between the General Fund and Enterprise Funds that we use to account for work done outside of an employee's primary department. We use allocations in order to arrive at a more accurate cost of providing certain services and these allocations were examined as this budget was prepared. A detailed allocation table was provided during the budget workshops.



Through operational efficiencies in the utilization of personnel, leveraging technology to mitigate staffing increases, receiving countless hours of volunteer assistance, and other management strategies, we are able to maintain a staffing profile below that of comparable localities. In fact, according to 2020 data from the North Carolina Local Government Commission, River Bend's per capita expenditure for personnel was \$374, which is \$61 less than the average of our peer group of \$435.

This budget, following the guidance of the Council, by their continued support of our compensation plan, includes a 5.0% cost of living allowance. There is also a 1% longevity increase for eligible employees in accordance with the plan. An additional merit pool is available to be used to recognize outstanding performance of individual employees.

Sources of Revenue

Fortunately, COVID-19 did not have the negative impact that we expected on the local and state economy. Revenues from local sales tax grew during FY22. We expect that trend to continue during FY23 but at a much lower rate. General Fund revenues are budgeted at \$1,870,931 which is a reduction compared to revenue in last year's budget. Fund Balance appropriation in the General Fund is \$200,813, which is a substantial reduction compared to last year's approved amount of \$351,272.

The General Fund receives revenue from several sources, the largest of which is Ad Valorem taxes. Ad Valorem, from the Latin phrase meaning "according to value," is levied upon the property, and measured by the value of the property, not the owner's ability to pay. While important, Ad Valorem tax revenue is forecast to generate \$814,010 or only 43% of the revenue for our General Fund in FY23. Of that amount, \$92,300 is attributable to taxes on motor vehicles. That means that more than half of the services that we provide in the General Fund are paid for with sources other than local property tax revenue. State law limits the rate a locality may charge for this tax to \$1.50 per \$100 of valuation. Our proposed tax rate is 26¢, which is unchanged from last year. The property value is expected to increase by \$3,000,000.

According to the North Carolina Local Government Commission, the average effective tax rate among all reporting municipal governments in North Carolina as of June 30, 2020 (the latest available data) was \$0.4035 per hundred. River Bend contracts with the Craven County tax office to collect our taxes. This enables our residents to receive one tax bill and remit payment to one place. It also allows us to enjoy an excellent collection rate for real and personal property taxes. In FY 22-23, we have budgeted for a collection rate of 99.67%.

The next largest source of revenue comes from our share of the sales tax that we all pay. These are essentially two tax types: the Sales Tax on the retail sale or lease of tangible personal property, services, the rental of hotel rooms, and the Use Tax, which is an excise tax on the right to use or consume property in North Carolina or elsewhere. All taxes are pooled by the State and shared, in accordance with statutory formulas, by all 100 counties.

Each county, in turn, shares their portion of the sales tax proceeds with the incorporated cities and towns in that county.

In addition to sales tax revenue, the Town also receives revenue from the State reflecting our statutory portion of tax revenues from telecommunication services, video programming, beer and wine sales, and others. With the exception of funding received under the terms of the Powell Bill, State revenues can be used for any legitimate government function. Powell Bill funding, by law, is restricted for uses related to the maintenance of streets. Historically, River Bend uses 100% of this funding to continue to follow our master street maintenance plan.

Fund Balance

The North Carolina Local Government Commission (LGC) monitors the level of fund balance each unit maintains as a sign of their relative financial strength. Sufficient fund balance is essential to ensure a unit of local government has ample funds to respond to emergencies and opportunities. While not official, the benchmark for fund balance that many units recognize as the minimum is 8% of total expenditures. If a unit approaches that level, the LGC may express concern to the unit and direct action to increase the balance. We ended FY21 with a fund balance of \$1,306,128 or approximately 60%. The policy set by the Town Council is to maintain a fund balance of at least 50% of total expenditures. We project that fund balance at the end of FY22 will remain at approximately 60%. According to June 30, 2020 LGC data, the average fund balance for our peer group was \$3,884,286, or 77.29%. The fund balance for River Bend for that same period was \$1,636,549 or 54.24%. I believe the dollar amount of fund balance is more important than the percentage of fund balance. I often say, "Percentages do not pay the bills, dollars do."

Enterprise Funds

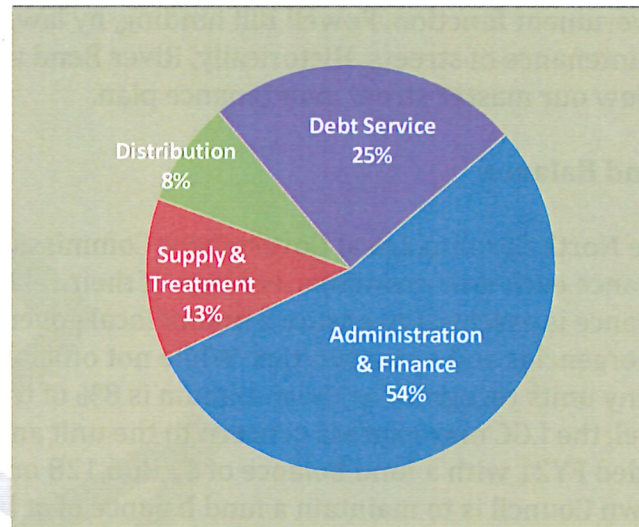
In addition to the General Fund, covering all typical government operations, the Town of River Bend operates two enterprises: the water system and the sewer system. These two enterprises are operated as businesses by having all revenues and expenditures accounted for separately from other functions of the Town and by having rates established that cover all expenditures of the enterprise. River Bend purchased these two businesses from a private company, Carolina Water Service, in 1995. As a result of this purchase, a significant portion of the revenue we receive is dedicated to cover the debt incurred, and amortized with annual payments through fiscal year 2027.

In FY2013, we refinanced the debt in order to take advantage of interest rates that were more favorable than we had in our prior debt structure. The result of this effort was a savings of nearly \$300,000 over the remaining life of the debt. In the process of this bond refunding we received an upgrade in our Standard & Poor's rating to AA- (subsequently upgraded again in November of 2013 to AA+), and a Moody's A1 stable rating. Both ratings remain the same today. These ratings are further evidence of good financial performance.

Water Enterprise Expenditures

Expenditures in the Water Fund are divided according to function. There are costs specifically associated with supply and treatment (taking the water from the ground and treating it to make it safe to drink) and costs associated with distributing it to the customer. Other costs, in the administration and finance area, include personnel, vehicles, office rent, utilities, and bond debt service.

As noted earlier, debt service is a large expenditure for this enterprise and is divided from the Administration and Finance department in the chart to illustrate its proportion to overall expenditures. The total budgeted expenditure for the water enterprise in FY22-23 is \$591,000, a decrease of \$79,045 or 11.8% from the current fiscal year budget. The graph to the right, shows the percentage of the expenditures that each department represents within the Water Fund.



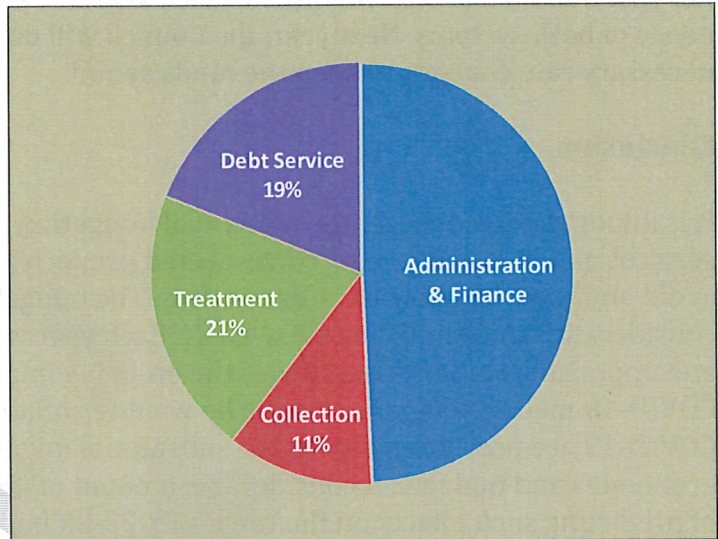
The chart below shows the comparison of the current budget vs. the proposed budget.

	Water	21-22	22-23	Change v. prior year	
		Budget	Proposed	%	\$
60-7125	Administration & Finance	520,645	467,000	-10.30%	-53,645
60-7132	Supply & Treatment	60,000	75,000	25.00%	15,000
60-7134	Distribution	89,400	49,000	-45.19%	-40,400
	TOTAL (less transfer and contingency)	670,045	591,000	-11.80%	-79,045

The chart above does not include transfers, which in the Water Fund this year, are \$3,500 into the CIP for future vehicle purchases. Including transfers, the total Water Fund expenditures for FY23 are \$594,500 as noted on page 3.

Sewer Enterprise Expenditures

Similar to water expenditures, those for the sewer enterprise are also divided according to function. Costs specifically associated with collection (pipes and lift stations) are separated from those associated with operating the wastewater treatment plant. Other costs, in the administration and finance area, include personnel, vehicles, office rent, utilities, and bond debt. As noted earlier, debt service is a large expenditure for this enterprise and is divided from the Administration and Finance department in the chart to illustrate its proportion to overall expenditures. Excluding, transfers, the total budgeted expenditure for the sewer enterprise in FY22-23 is \$666,000, a \$64,083 or 8.7% decrease from the current fiscal year. The graph to the right, shows the percentage of the expenditures that each department represents within the Sewer Fund. The chart below shows the comparison of the current budget vs. the proposed budget.



	Sewer	21-22	22-23	Change v. prior year	
		Budget	Proposed	%	\$
61-7125	Administration & Finance	514,483	455,000	-11.56%	-59,483
61-7142	Collection	104,600	75,000	-28.30%	-29,600
61-7144	Treatment	111,000	136,000	22.52%	25,000
	TOTAL(Less transfers & contingency)	730,083	666,000	-8.78%	-64,083

The chart above does not include transfers, which in the Sewer Fund this year, are \$3,500 into the CIP for future vehicle purchases. Including transfers, the total Sewer Fund expenditures for FY23 are \$669,500, as noted on page 3.

Enterprise Fund Revenue

The budget for these two enterprises received attention in our budget workshop sessions with proposed revenues for current and future years being scrutinized in light of anticipated expenditures. We are fortunate to have a professionally designed rate model for each utility so the impact of the proposed expenditures can be compared to revenue at various rate levels. Based upon the proposed expenditures, proposed revenues from user fees and cash balance, the water utility rates will not change for FY 22-23. The cash balance in this utility is sufficient to respond to many unknown conditions, and there are no currently identified long-term capital needs that require the continued building of cash reserves. The Council closely considers the cash balances of each fund each year.

Likewise, both current and future revenues and expenditures for sewer were considered during the budget work sessions. The sewer utility rates will not change in FY 22-23. The current rate structure, combined with conservative expenditures, will allow the utilities to maintain an adequate level of reserves to respond to emergent needs if they arise during the year and for the next few years. Each year, the Council looks at current and long-range needs of both systems. Next year, the Council will do the same and will consider any necessary rate changes to keep the funds sound.

Conclusion

It is important to concentrate our annual budgeting efforts on maintaining current levels of services and maintenance of Town-owned property and infrastructure, while attempting to avoid any large increase in rates and fees. The budget being presented for your consideration accomplishes these goals. Each year we are faced with different challenges and opportunities. Last year, it was the on-going impacts of COVID-19 Pandemic. While COVID-19 medical impacts seem to be waning, inflation and supply chain issue related to COVID-19 are prevalent and having substantial impacts on our national, state and local economies and budgets. A considerable amount of discussion was devoted to the difficulty of predicting such effects on the town's FY 22-23 budget, specifically related to inflation and on-going efforts to retain quality staff while also rebuilding fund balance.

Maintaining our critical infrastructure and essential services comes at a cost; and River Bend, like towns throughout the State, must manage in a fiscal climate marked with a still very uncertain economy. Town Council members accept their responsibility with great conviction and sincerity and strive to be well-informed and engaged in the operation of this government. This budget reflects the Council's commitment to maintaining and improving this community and positioning it to be financially sound in the future. I believe it to be worthy of your consideration and approval.

I thank the Mayor, Town Council, and Town staff for their commitment to and participation in this budget process. I want to recognize the considerable contribution of Mandy Gilbert, our Finance Director, in the development of this year's budget. However, every member of the staff at Town Hall, along with the Department Heads contributed in some degree to the budget development process. This annual budget represents a true team effort as we all work to preserve the future of this great community.

Respectfully Submitted,

Delane Jackson,
Town Manager

Annual Budget Ordinance

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the following anticipated fund revenues and departmental expenditures, together with certain fees and schedules, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of the Town government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Summary

General Fund	1,870,931
General Capital Reserve Fund	60,060
Law Enforcement Separation Allowance Fund	13,525
Water Fund	594,500
Water Capital Reserve Fund	172
Sewer Fund	669,500
Sewer Capital Reserve Fund	8
Total	<u>3,208,696</u>

Section 1. General Fund

Anticipated Revenues

AD VALOREM Taxes 2022-2023	721,710
AD VALOREM Taxes-Motor Vehicle	92,300
Animal Licenses	2,000
Sales Tax 1% Article 39	177,124
Sales Tax 1/2% Article 40	102,899
Sales Tax 1/2% Article 42	88,586
Sales Tax Article 44	11,613
Sales Tax Hold Harmless Distribution	99,000
Solid Waste Disposal Tax	2,200
Powell Bill Allocation	91,000
Beer and Wine Tax	13,225
Video Programming Sales Tax	50,743
Utilities Franchise Tax	108,963
Telecommunications Sales Tax	8,140
Court Refunds	500
Zoning Permits	5,000
Miscellaneous	10,000
Interest-Powell Bill Investments	50
Interest-General Fund Investments	500
Contributions	421
Wildwood Storage Rents	18,144
Rents & Concessions	18,000
Sale of Fixed Assets	15,000
Transfer from Capital Reserve Fund	33,000
Appropriated Fund Balance	<u>200,813</u>
Total	1,870,931

Town of River Bend, North Carolina
Annual Budget for Fiscal Year 2022-2023

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Authorized Expenditures

Governing Body	30,400
Administration	279,600
Finance	119,000
Tax Listing	11,600
Legal Services	24,000
Elections	1,000
Police	587,200
Public Buildings	102,300
Emergency Services	3,700
Animal Control	14,600
Street Maintenance	193,000
Public Works	177,500
Leaf & Limb and Solid Waste	51,000
Stormwater Management	43,100
Wetlands and Waterways	2,900
Planning & Zoning	51,300
Recreation & Special Events	7,600
Parks & Community Appearance	79,700
Contingency	17,930
Transfer to Capital Reserve Fund	60,000
Transfer to L.E.S.A. Fund	13,500
Total	<u>1,870,931</u>

Section 2. General Capital Reserve Fund

Anticipated Revenues

Contributions from General Fund	60,000
Interest Revenue	<u>60</u>
Total	<u>60,060</u>

Authorized Expenditures

Transfer to General Fund	33,000
Future Procurement	<u>27,060</u>
Total	<u>60,060</u>

Town of River Bend, North Carolina
Annual Budget for Fiscal Year 2022-2023

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Section 3. Law Enforcement Separation Allowance Trust Fund

Anticipated Revenues:

Contributions from General Fund	13,500
Interest Revenue	<u>25</u>
Total	13,525

Authorized Expenditures:

Separation Allowance	0
Future LEOSA Payments	<u>13,525</u>
Total	13,525

Section 4. Water Fund

Anticipated Revenues

Utility Usage Charges, Classes 1 & 2	209,332
Utility Usage Charges, Classes 3 & 4	10,525
Utility Usage Charges, Class 5	13,183
Utility Usage Charges, Class 8	3,519
Utility Customer Base Charges	277,253
Hydrant Availability Fee	20,130
Taps & Connections Fees	1,250
Nonpayment Fees	10,500
Late Payment Fees	7,707
Interest Revenue	435
Sale of Fixed Asset	0
Appropriated Fund Balance	<u>40,665</u>
Total	594,500

Authorized Expenditures

Administration & Finance [1]	467,000
Operations and Maintenance	124,000
Transfer to Fund Balance for Capital Outlay	3,500
Transfer to Water Capital Reserve Fund	<u>0</u>
Total	594,500

[1] Portion of department for bond debt service: 146,416

Section 5. Water Capital Reserve Fund

Town of River Bend, North Carolina
Annual Budget for Fiscal Year 2022-2023

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Anticipated Revenues

Contributions from Water Operations Fund	0
Interest Revenue	172
Total	<u>172</u>

Authorized Expenditures

Future Expansion & Debt Service	172
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Section 6. Sewer Fund

Anticipated Revenues:

Utility Usage Charges, Classes 1 & 2	257,727
Utility Usage Charges, Classes 3 & 4	23,194
Utility Usage Charges, Class 5	29,053
Utility Usage Charges, Class 8	6,836
Utility Customer Base Charges	294,601
Taps & Connection Fees	1,250
Late Payment Fees	7,948
Interest Revenue	703
Sale of Fixed Asset	0
Appropriated Fund Balance	48,188
Total	<u>669,500</u>

Authorized Expenditures:

Administration & Finance [2]	455,000
Operations and Maintenance	211,000
Transfer to Fund Balance for Capital Outlay	3,500
Transfer to Sewer Capital Reserve Fund	0
Total	<u>669,500</u>

<i>[2] Portion of department for bond debt service:</i>	126,434
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Section 7. Sewer Capital Reserve

Anticipated Revenues:

Contribution from Sewer Operations Fund	0
Interest Revenue	8
Total	<u>8</u>

Authorized Expenditures:

Future Expansion & Debt Service	8
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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, 2022, for the purpose of raising the revenue listed "Ad Valorem Taxes 2022-2023" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of property for purposes of taxation of \$278,500,000 and an estimated rate of collection of 99.67%. The estimated collection rate is based on the fiscal year 2020-2021 collection rate of 99.67% by Craven County who has been contracted to collect property taxes for the Town of River Bend. Also included in this rate is a valuation of \$35,000,000 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 2022-2023 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 5.0% 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 2022-2023 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 16th day of June, 2022.

John R. Kirkland, Mayor

Attest:

Kristie J. Nobles, Town Clerk

**Town of River Bend
Schedule of Rates and Fees
(Attachment A to Budget Ordinance)
Effective July 1, 2022**

Amounts due are based upon the Fees and Charges Schedule in effect at the time of payment. It is the Town Council's intention that the Fees and Charges Schedule be revised as needed by July 1st of each year. Some fees and charges may be adjusted during the year as circumstances change.

GENERAL FUND

Administrative

Ad Valorem Tax	\$.26 per \$100 assessed valuation
Copies of Public Information	As specified by State Statute
Town Code, entire copy	\$75.00
Notary Fee	\$5.00 per signature after the first
Meeting Rooms	
Four hours or less	\$35.00
Over four hours	\$60.00
Returned Check Processing Charge	\$25, as allowed by G.S. §25-3-506
Administrative Fee for returned bank drafts	\$25.00

Public Safety

Pet License Fee	\$10.00
Town Ordinance Violation	
1st Offense	\$25.00
2nd Offense	\$50.00
3rd Offense	\$75.00
4th (and subsequent) offense	\$100.00

Ordinance permits penalties up to \$500. Penalties of this magnitude are reserved for serious infractions.

Golf Cart Registration Fee	\$10.00
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Nuisance Abatement Administrative Fee

<u>Cost of Abatement</u>	<u>Fee</u>
\$1 – 1,000	\$50.00
\$1,001 – and up	5% of total abatement cost (maximum fee \$2,000)

Parks

Town Hall Pavilion Use

Up to 25 attendants	No charge
26 - 100 attendants	\$25
Over 100 attendants	\$50

Planning and Zoning

Special Exception Use Permit \$200 plus cost of required legal advertisement and postage to notify abutting land owners

Variance \$200 plus cost of required legal advertisement and postage to notify abutting land owners

Appeal to Board of Adjustment \$200 plus cost of required legal advertisement and postage to notify abutting land owners

Residential Application Based on amount of project as follows:

Base Fee \$30

\$2 for every \$1,000 of project value after first \$1,000 and up to \$100,000; plus,
\$1 for every \$1,000 above \$100,000 (All values rounded up to nearest \$1,000)

Zoning Administrator can use any appropriate means to verify project valuation.

Residential Flood Plain Application with Zoning Permit

40% of the fee for the Town's residential zoning permit and shall be additional to the zoning permit fee for enclosed structures (fences, decks, and other similar exempt from additional fee).

Commercial Application

Based on amount of project as follows:

Base Fee \$50

\$4 for every \$1,000 of project value after first
\$1,000 and up to \$100,000; plus,
\$2 for every \$1,000 above \$100,000 (All values
rounded up to nearest \$1,000)

Zoning Administrator can use any appropriate means to verify project valuation.

Commercial Flood Plain Application with Zoning Permit

40% of the fee for the Town's commercial zoning permit and shall be additional to the zoning permit fee for enclosed structures (fences, decks, and other similar exempt from additional fee).

Residential Flood Plain Application without Zoning Permit

Based on amount of project as follows:

Base Fee \$30

\$2 for every \$1,000 of project value after first
\$1,000 and up to \$100,000; plus,
\$1 for every \$1,000 above \$100,000 (All values
rounded up to nearest \$1,000)

Zoning Administrator can use any appropriate means to verify project valuation.

Commercial Flood Plain Application without Zoning Permit

Based on amount of project as follows:

Base Fee \$50

\$4 for every \$1,000 of project value after first
\$1,000 and up to \$100,000; plus,
\$2 for every \$1,000 above \$100,000 (All values
rounded up to nearest \$1,000)

Zoning Administrator can use any appropriate means to verify project valuation.

Engineering Review	Charged to applicant at the actual cost of the service as billed by the contracted engineer.
Zoning Amendment Request (Map or Text)	\$200 plus cost of required legal advertisement and postage to notify abutting land owners
Sign Permit	\$30
Tree Harvest Permit	\$50
Zoning and Subdivision Ordinances	\$25 per set

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Wildwood Storage Rental Rates

Unit Number	Unit Size	Monthly Rent
BB 01	5x20	\$35
BB 02	5x20	\$35
BB 03	5x20	\$35
BB 04	5x20	\$35
BB 05	10x20	\$75
BB 06	10x20	\$75
BB 07	10x20	\$75
BB 08	10x20	Town Occupied (TO)
BB 09	10x20	TO
BB 10	10x20	TO
BB 11	10x20	TO
BB 12	10x20	TO
GB 15	10x16	\$65
GB 16	10x16	\$65
GB 17	10x16	\$65
GB 18	10x16	\$65
GB 19	10x16	\$65
GB 20	10x16	TO
GB 21	10x16	TO
GB 22	10x16	TO
OP	Open Spaces (40)	\$25
Late Payment Charge	\$10, assessed after the 10 th of the month	
Interest Charge	1.5% monthly on outstanding balances	

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ENTERPRISE FUNDS

Water and Sewer - Rates and Fees

	Water	Sewer
Class 1 and 2 - Residential⁽¹⁾		
Customer Base Charge per month ⁽²⁾	15.24	24.18
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽³⁾	1,250.00	1,250.00
Nonpayment Fee	70.00	-
Class 3 and 4 - Commercial		
Customer Base Charge per month ⁽²⁾	88.32	141.99
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	3,500.00	1,250.00
Nonpayment Fee	100.00	-
Class 5 - Industrial		
Customer Base Charge per month ⁽²⁾	276.24	444.93
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	5,000.00	1,250.00
Nonpayment Fee	200.00	-
Class 6 - Early Bird (No longer available)		
Class 7 - Fire Hydrant Charge		
Availability Charge per year	183.00	-
Class 8 - 1" Water Service		
Customer Base Charge per month ⁽²⁾	30.90	49.43
Usage per 1,000 gallons	4.22	9.30
Initial Connection (Tap) charge ⁽⁴⁾	1,500.00	1,250.00
Nonpayment Fee	100.00	-
Class 9 - Vacant /Out of Use Non-residential Property		
Customer Base Charge per month ⁽²⁾	15.24	24.18
Usage per 1,000 gallons	4.22	9.30
Nonpayment Fee	70.00	-
Class 10 - Vacant Residences		
Customer Base Charge per month ⁽²⁾	15.24	-
Nonpayment Fee	70.00	-

Special Charges

Service Call - 2 hour minimum

\$35 per hour - signed by customer to initiate work outside of scheduled work hours of 7:00 a.m. - 4:00 p.m. on weekdays and 7:00 a.m. - 3:00 p.m. on weekends

Meter Testing Charge

\$25 - no charge if meter defective

Special Charges (continued)

Returned Check Processing Charge

\$25, as allowed by G.S. §25-3-506

Late Payment Charge

10% of amount overdue per month or part of month beginning 30 days after billing date

Irrigation Connection Inspection

\$20

(1) Residential customer deposit may apply. Please refer to Water Resources Department Policy Manual.

(2) Base charges do not include any usage.

(3) The published Initial Connection (Tap) charges are based on the historic River Bend average cost that has been experienced in making connections. There will be cases when, because of the local depth of the service main pipe to which the connection is to be made, or other site specific differences from the norm, the published connection fee will not cover the actual cost of the tap. When the Water Resources Superintendent encounters such conditions, he shall notify the applicant requesting the tap that the cost may exceed the published fee. In those cases, a record of cost associated with the specific tap will be accounted for and if the total cost exceeds the published fee, then the applicant shall pay a fee equal to the actual cost.

(4) The necessary equipment will be provided to the resident at cost. The resident is responsible for installing the irrigation meter on the resident's side of the regular water meter. After installation, the work will be inspected by a Water Resources Department employee.

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Budget "Snapshot"

What follows is a brief "snapshot" of the budgets of all three major funds. These are briefly explained in the Budget Message that precedes these pages, and were discussed in detail during the budget sessions.

General Fund Expenditures

The chart shown below summarizes, by department, the actual, budgeted, projected, and proposed expenditures in the General Fund for the previous three fiscal years, the current fiscal year, and the budget under consideration. This allows the reader to see how expenditures change in each of these departments over the course of several years.

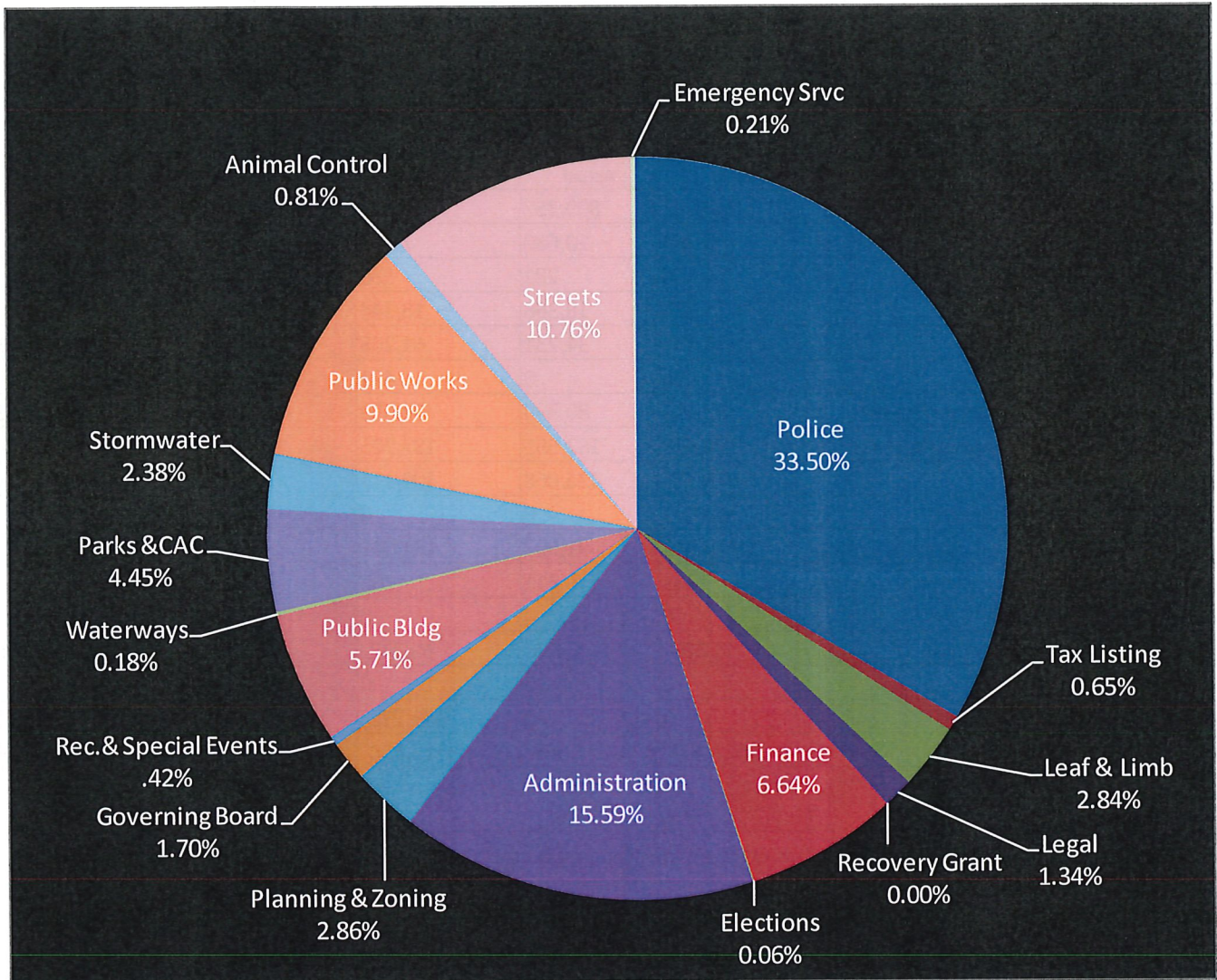
General Fund Expenditure Summary		Change v. prior year					
		19-20	20-21	21-22	22-23	%	\$
Dept #	Department Name	Actual	Actual	Current Budget	Proposed		
4110	Governing Body	21,105	20,319	32,000	30,400	-5.00%	-1,600
4120	Administration*	243,271	255,935	271,575	279,600	2.95%	8,025
4130	Finance*	1,060,513	130,443	192,018	119,000	-38.03%	-73,018
4140	Tax Listing	9,737	10,461	11,200	11,600	3.57%	400
4150	Legal Services	14,283	16,000	24,000	24,000	0.00%	0
4170	Elections	2,571	-	3,500	1,000	-71.43%	-2,500
4310	Police*	568,989	565,654	653,614	600,700	-8.10%	-52,914
4190	Public Buildings*	102,918	170,305	184,439	102,300	-44.53%	-82,139
4330	Emergency Services	42,425	4,463	4,000	3,700	-7.50%	-300
4380	Animal Control*	11,663	11,418	11,056	14,600	32.06%	3,544
4510	Street Maintenance*	145,054	188,123	186,141	193,000	3.68%	6,859
4560	Public Works*	155,071	155,553	161,197	177,500	10.11%	16,303
4710	Leaf & Limb and Solid Waste	33,163	49,223	44,000	51,000	15.91%	7,000
4730	Stormwater Management*	29,924	204,998	37,084	43,100	16.22%	6,016
4760	Wetlands & Waterways	733	70,946	3,000	2,900	-3.33%	-100
4910	Planning & Zoning*	51,740	45,776	50,563	51,300	1.46%	737
6120	Recreation & Special Events	1,998	2,805	7,500	7,600	1.33%	100
6130	Parks & CAC*	77,712	39,225	44,699	79,700	78.30%	35,001
4915	NCORR Recovery Grant*	86,601	99,002	77,602	-	-100.00%	-77,602
Department Expenditure Total		2,659,472	2,040,649	1,999,188	1,793,000	-10.31%	-206,188
	Contingency (1% per policy)	11,509	5,968	17,666	17,930	1.49%	264
	Transfer to Capital Reserve	-	60,000	107,000	60,000	-43.93%	-47,000
	Transfer to Capital Project Fund	1,040,100	73,500	-			
* department amended since adoption as of 03/10/2022							
TOTAL		3,711,081	2,180,117	2,123,854	1,870,931	-11.91%	-252,923

The last two columns compare the proposed budget to the current year's budget.

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This chart shows the percentage of funding that each department receives of the total budget.



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General Fund Revenue

The chart shown below summarizes the actual, budgeted, and projected revenue, by type, in the General Fund. Similar to the chart for expenditures, this worksheet gives the reader some historical perspective regarding the changes in sources of revenue.

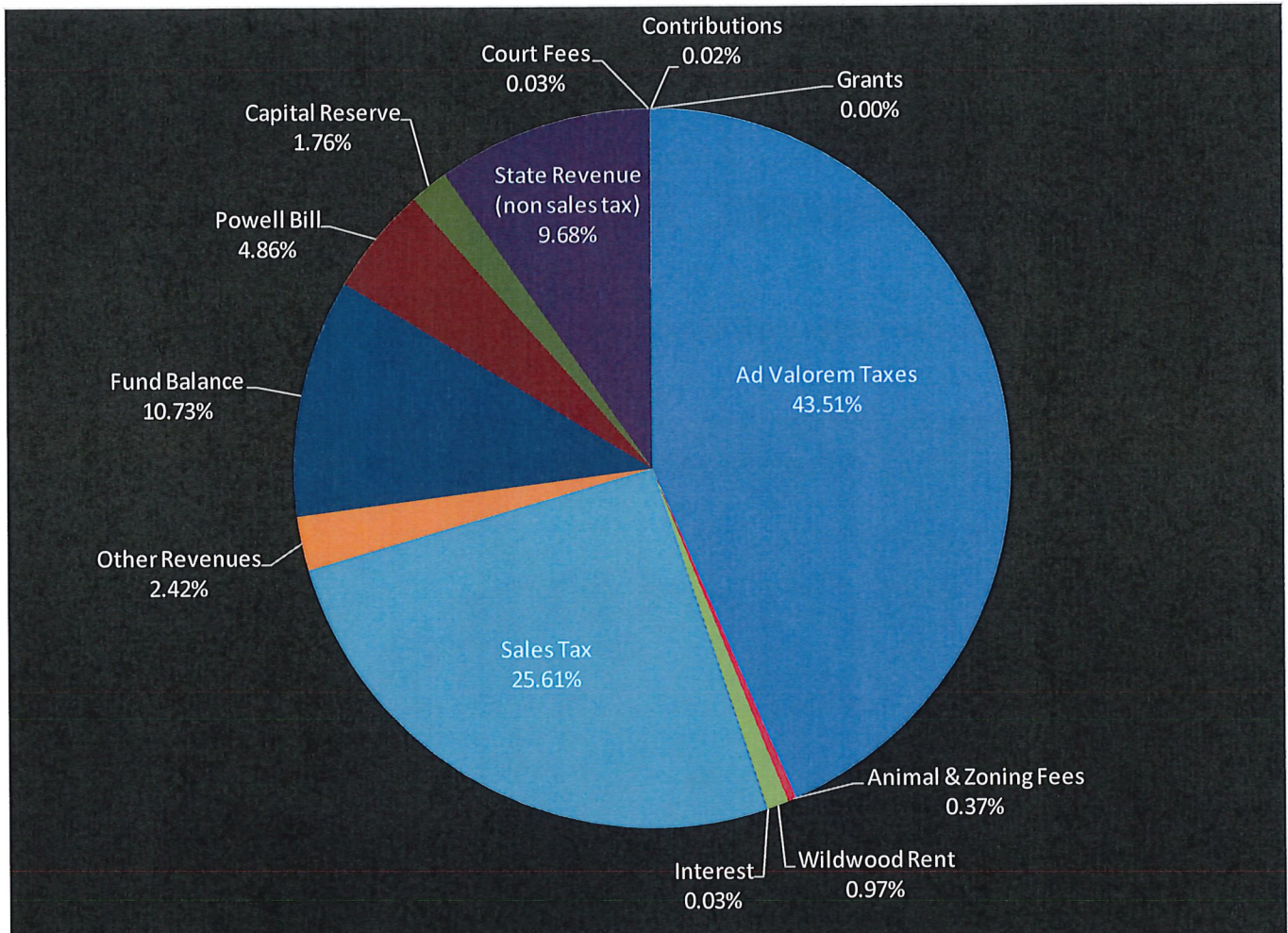
General Fund Revenue Summary	19-20	20-21	21-22	22-23	Change v. prior year	
	Actual	Actual	Current Budget	Proposed	%	\$
Ad Valorem Taxes	740,181	809,357	796,963	814,010	2.14%	17,047
Animal Licenses & Zoning Permits	7,984	10,680	7,000	7,000	0.00%	0
Interest	24,186	281	580	550	-5.17%	-30
Wildwood Rents	15,374	18,368	18,144	18,144	0.00%	0
Other Revenue & Rents	42,375	34,231	61,208	45,200	-26.15%	-16,008
Contributions	835	0	421	421	0.00%	0
Powell Bill (includes appropriation)	87,033	80,899	92,539	91,000	-1.66%	-1,539
State Revenue (other than sales tax)	191,618	182,555	187,725	181,070	-3.54%	-6,655
Sales Tax Revenue	375,874	436,068	408,111	479,222	17.42%	71,111
NCORR Loan/Grant Proceeds	89,022	0	0			
Government Grants (Fed, State & Count	1,042,743	91,552	134,049		-100.00%	-134,049
Fees (court refund)	383	311	500	500	0.00%	0
Charges to Other Funds	0	0	0	0	0.00%	0
Transfer from Capital Reserve	34,800	164,663	65,342	33,000	-49.50%	-32,342
Transfer from LESA Fund	0	0	0	0		0
Appropriated Fund Balance	0	0	351,272	200,813	-42.83%	-150,459
TOTAL	2,652,407	1,828,963	2,123,854	1,870,931	-11.91%	-252,923

The last two columns compare the proposed budget to the current year's budget.

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This chart shows the percentage each revenue type contributes to total General Fund revenue.



Town of River Bend, North Carolina
Annual Budget for Fiscal Year 2022-2023

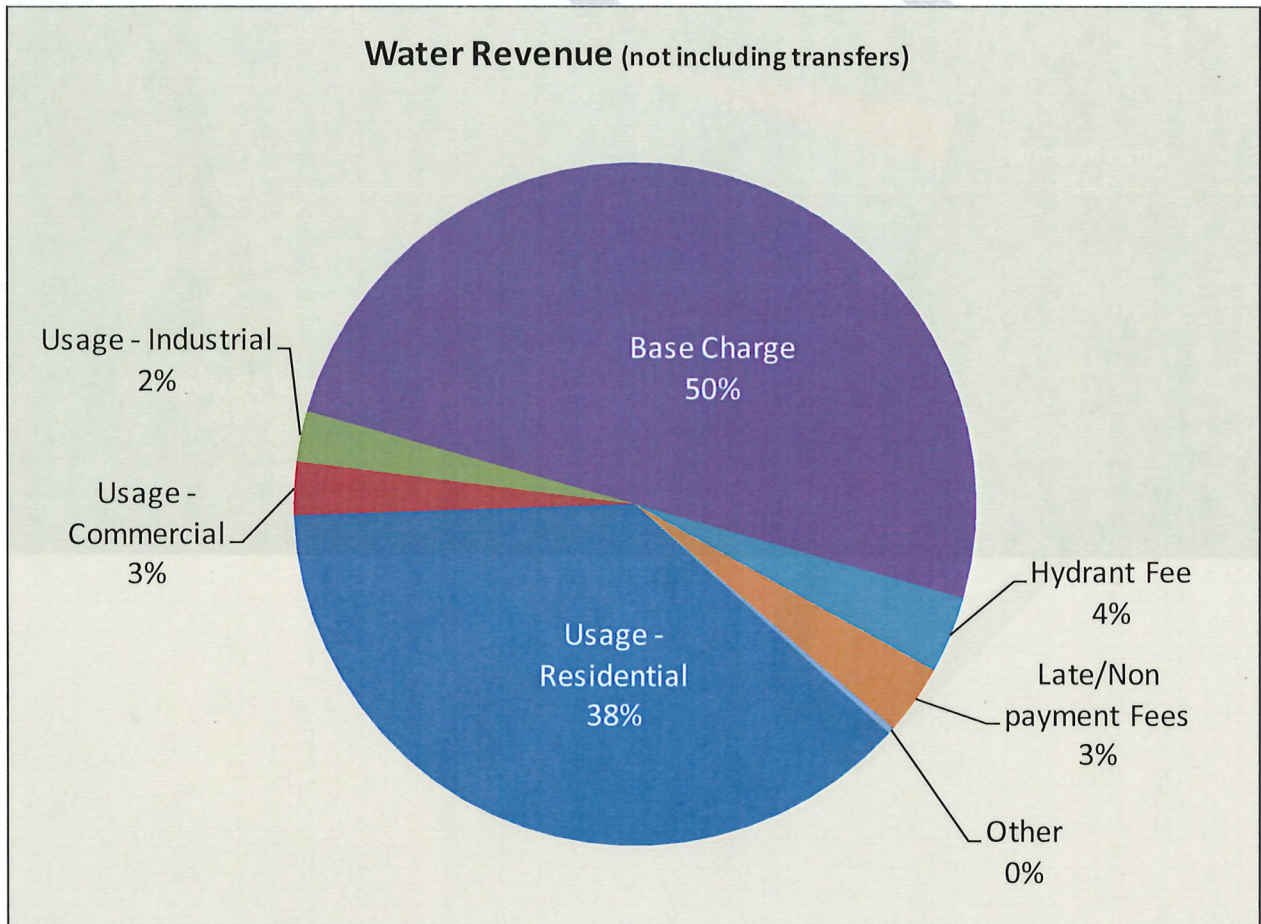
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Water Fund Expenditures

The worksheet shown below summarizes the actual, budgeted, and projected expenditures, by department within the Water Enterprise Fund.

	Water	19-20	20-21	21-22	22-23	Change v. prior year	
		Actual	Actual	Budget	Proposed	%	\$
60-7125	Administration & Finance	411,512	447,971	520,645	467,000	-10.30%	-53,645
60-7132	Supply & Treatment	57,001	47,588	60,000	75,000	25.00%	15,000
60-7134	Distribution	36,689	35,880	89,400	49,000	-45.19%	-40,400
	TOTAL (less transfer and contingency)	505,202	531,439	670,045	591,000	-11.80%	-79,045

This chart shows the percentage each revenue type contributes to the total received by this enterprise.

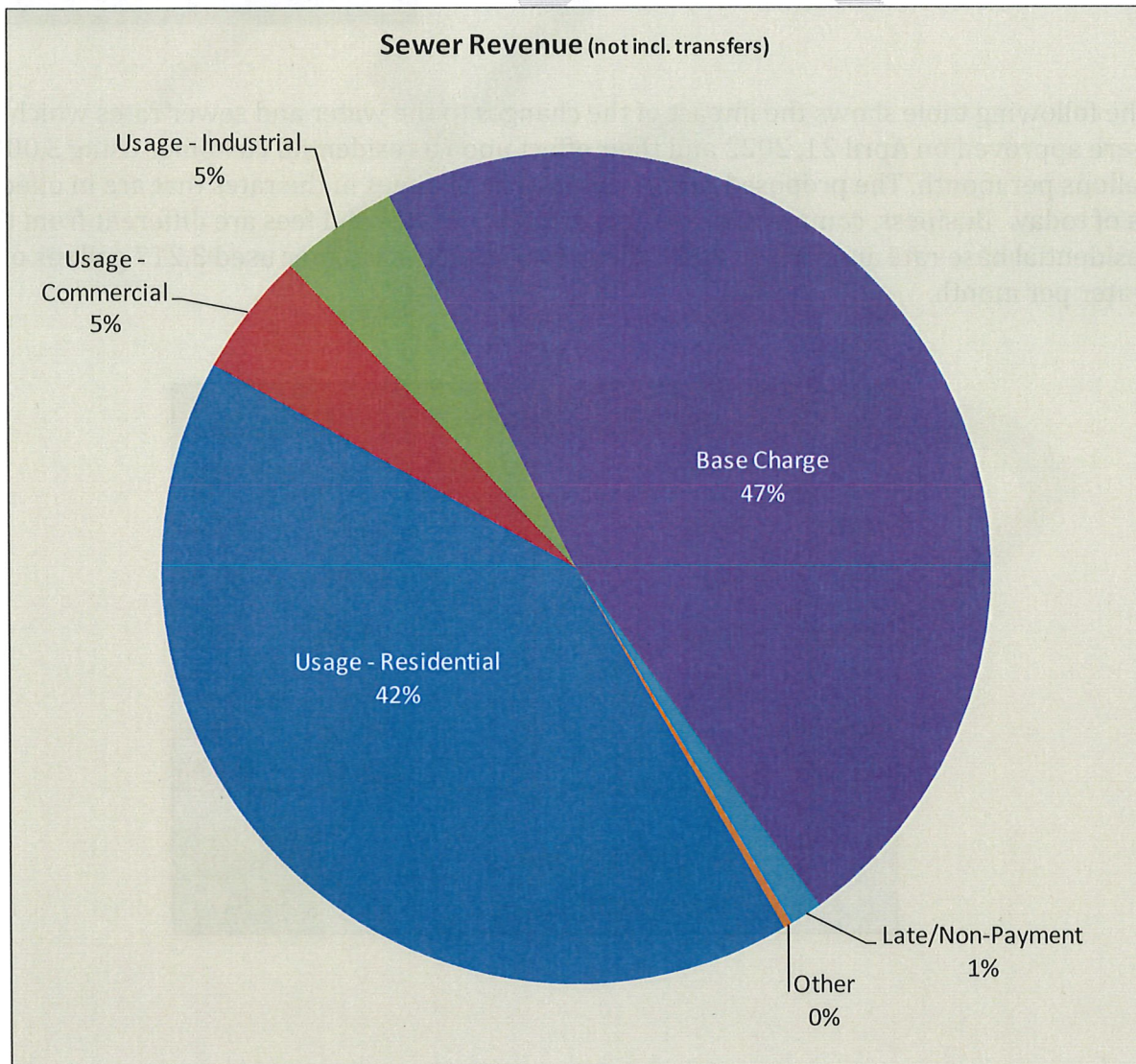


Sewer Fund Expenditures

The worksheet shown below summarizes the actual, budgeted, and projected expenditures, by department within the Sewer Enterprise Fund.

	Sewer	19-20	20-21	21-22	22-23	Change v. prior year	
		Actual	Actual	Budget	Proposed	%	\$
61-7125	Administration & Finance	404,352	442,548	514,483	455,000	-11.56%	-59,483
61-7142	Collection	59,973	26,651	104,600	75,000	-28.30%	-29,600
61-7144	Treatment	95,595	95,313	111,000	136,000	22.52%	25,000
	TOTAL(Less transfers & contingency)	559,919	564,512	730,083	666,000	-8.78%	-64,083

This chart shows the percentage each revenue type contributes to the total received by this enterprise.



What Will I Pay?

This table shows the real estate tax one would pay based upon the assessed value of their property.

To calculate your actual Town tax, multiply the total assessed value of your property by 0.0026. This will show what you pay for the General Fund services that the Town provides.

According to the Craven County Tax Department, the current (May, 2022) average assessed value of a home in River Bend is \$164,971 (note highlighted data).

Assessed Value	Annual Bill at 0.26
95,000	\$247
125,000	\$325
164,971	\$429
190,000	\$494
200,000	\$520
250,000	\$650
300,000	\$780
350,000	\$910
400,000	\$1,040
500,000	\$1,300
600,000	\$1,560

The following table shows the impact of the changes to the water and sewer rates which were approved on April 21, 2022 and their effect upon a residential customer using 3,000 gallons per month. The proposed rates represent no changes in the rates that are in effect as of today. Business, commercial, and industrial base rates and fees are different from the residential base rate and fees. In 2021, the average water customer used 3,217 gallons of water per month.

Charges for 3,000 gallons per month			
		Current	Proposed
Water	Base	13.24	15.24
	Use	12.06	12.66
Sewer	Base	24.18	24.18
	Use	27.24	27.90
Monthly		76.72	79.98
Per-Bill		153.44	159.96
Monthly Difference			3.26
Per Bill Difference			6.52

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This table combines the cost of real estate taxes and the cost of water and sewer to show the total amount a resident of River Bend would pay in a year for real estate taxes on a home valued at

Annual Costs	
Water/Sewer Fees (3,000 gal/month)	\$ 960
Real Estate Tax (\$164,971 home)	\$ 429
TOTAL	\$ 1,389
Average Per Day Cost for water/sewer/tax	\$ 3.80

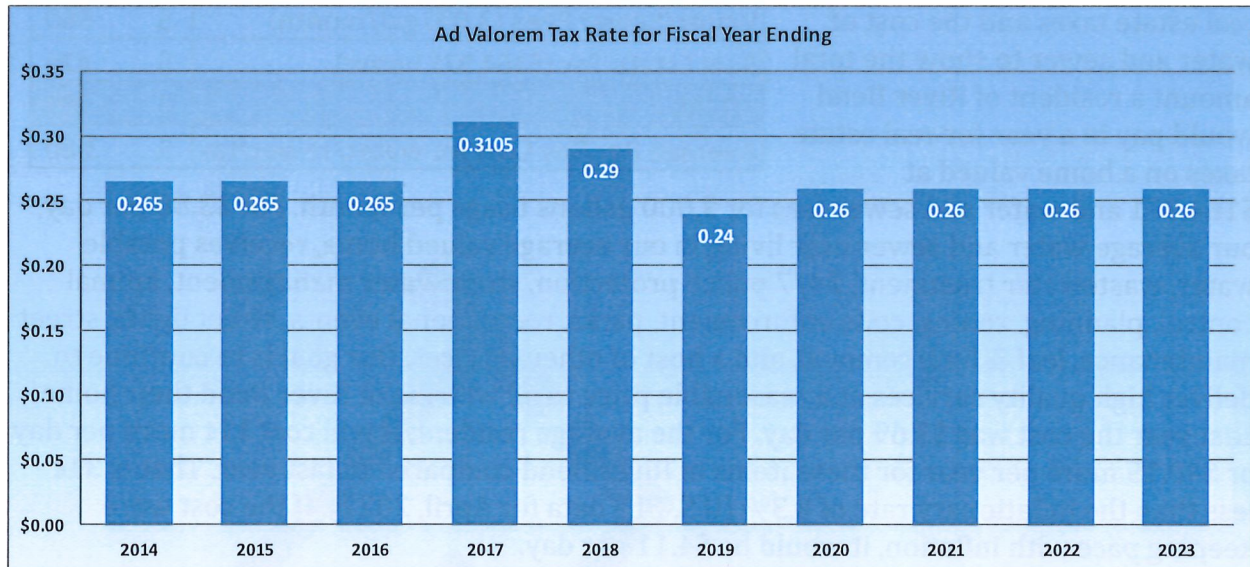
\$164,971 and water and sewer fees for 3,000 gallons usage per month. For \$3.80 per day, our average water and sewer user living in our average valued home, receives potable water, wastewater treatment, 24/7 police protection, stormwater management, animal control, planning, zoning, code enforcement, parks, recreational events, street lights, street maintenance, leaf & limb removal, and a host of other services. Our goal is to continue to deliver high quality services at a reasonable price to all who make River Bend their home. Last year the cost was \$3.69 per day. For the average resident, it will cost 11¢ more per day or \$40.15 more per year for these items in River Bend compared to last year. That is 31¢ less than the inflationary rate of 8.3% (U.S. BLS data for April, 2022). If the cost were keeping pace with inflation, it would be \$4.11 per day.

Where are my tax dollars spent?

This table breaks down the proposed tax rate to show how much of that rate goes to fund each of the functions in the General Fund. The total proposed tax rate is 26¢ per one hundred dollars of assessed value.

Department	Cents per Hundred
Governing Body	0.422
Administration	3.886
Finance	1.654
Tax Listing	0.161
Legal	0.334
Elections	0.014
Police	8.348
Public Buildings	1.422
Emergency Services	0.051
Animal Control	0.203
Street Maintenance	2.682
Public Works	2.467
Leaf and Limb/Solid Waste	0.709
Stormwater Management	0.599
Wetlands and Waterways	0.040
Planning and Zoning	0.713
Recreation and Special Events	0.106
Parks and CAC	1.108
Contingency	0.249
Transfer to Cap. Res.	0.834
Tax Rate	0.26

Tax Rate History



The chart above shows the 10-year history of the tax rate for the Town of River Bend, including the proposed rate of 26¢ per \$100 of assessed value for FY 22-23. The proposed tax rate is unchanged from the previous three years.

Budget and Finance Recognition

The Town Council realizes that the budget preparation process is likely the most important aspects of operating a municipal government. The budget sets the priorities for not only the next fiscal year but also for future years as well. A considerable amount of planning goes into the annual budget preparation process. After the budget has been approved by the Council, it is handed over to the Town Manager for implementation. Maintaining budget compliance is a year-long responsibility. During the fiscal year, the Council is updated at least monthly on the financial condition of the Town. The Council is ultimately responsible for the financial condition of the Town and takes that responsibility very seriously. The Town of River Bend has often been recognized for its budget preparation, financial reporting and transparency. Some of those recognitions are listed below:

Excellence in Accounting and Financial Management- from the NC State Treasurer 2010

Distinguished Budget Presentation Award- from the Government Finance Officers Association. We recently received our 11th in a row for fiscal year beginning 2020. We have applied for and expect to receive our 12th award for fiscal year beginning 2021 soon.

Excellence in Financial Reporting Award- from the Government Finance Officers Association. We recently received our 10th in a row for fiscal year ending 2020. We have applied for and expect to receive our 11th award for fiscal year ending 2021 soon.

EWAB report May 2, 2022

Chairman Stevens called the meeting to order at 7 PM in the small conference room in the municipal building.

All members were present.

There were no visitors.

The minutes from the March 2022 meeting were read and approved.

Councilman Leonard gave a status report of the activities of the town Council and town.

Old business: Bulkhead survey and canal depths.

New business: Water levels in the water supply systems and saltwater intrusion.

Volunteer picnic on May 14, 2022.

Voted to suspend meetings after the June 2022 meeting until October 2022.

The next meeting will be on June 6th, 2022 in the small conference room in the municipal building.

CERT AND COMMUNITY WATCH REPORT – MAY 2022

CERT

CERT did not meet in April. The next meeting is scheduled for May 25, 2022 in the Municipal Building, Large Conference Room. CERT is looking for new members. If you are interested, please contact Chief Joll or Mary Holihan.

COMMUNITY WATCH

Community Watch meets quarterly and did not meet in May. The next meeting is scheduled for June 15, 2022 in the Municipal Building, Large Conference Room. Community Watch is looking for new members. If you are interested, please contact Chief Joll or Egon Lippert.

CITIZEN INTERFACE WITH TOWN EMPLOYEES

I have had the opportunity to hear the exchange that some angry citizens have with members of the Town staff when they raise their voices and demand a response to a request that is contrary to policy or billing rates that have been set by the Town Council. This type of exchange is not appropriate and does not help the individual making a complaint understand the employee's response. Very often it is apparent the complaining individual does not listen when the explanation is offered.

Town Staff members try very hard to explain the rational for the misunderstood issue that is the basis of a citizen's complaint. But when anger and raised voice enters the beginning of a discussion, very seldom will the citizen leave feeling better informed about the misunderstood issue that led to the visit with the Town Staff Member.

We are all surely aware that the television broadcast of citizens addressing members of Congress, members of the General Assembly and general discussions with representatives of any governing body often demonstrate the hostile "raised voice delivery" that I have mentioned earlier. The "social media" is a favored platform to spread the inappropriate nature of the dialogue already mentioned. Therefore many in the general population have come to accept that shouting is the appropriate way to address any government employee when they have a problem.

My request is that we in River Bend don't imitate what we see on television by individuals in Washington or in Raleigh. At times even members of the Congress or the General Assembly use voice or gestures in debate with colleagues in a fashion not appropriate in seeking an agreed to resolution to the proposed legislative issue. What is inappropriate in Washington, Raleigh or in River Bend will not be a helpful element of problem solving in any locale. And think of how demoralizing it is to the government or agency employee who must listen to the disturbed citizen. Let us all do better.

Thank you for reading and pass these thoughts along to others who may not have access to this web page.