



Town of River Bend

Fiscal Year 2021-2022 Budget Workshop

Session II

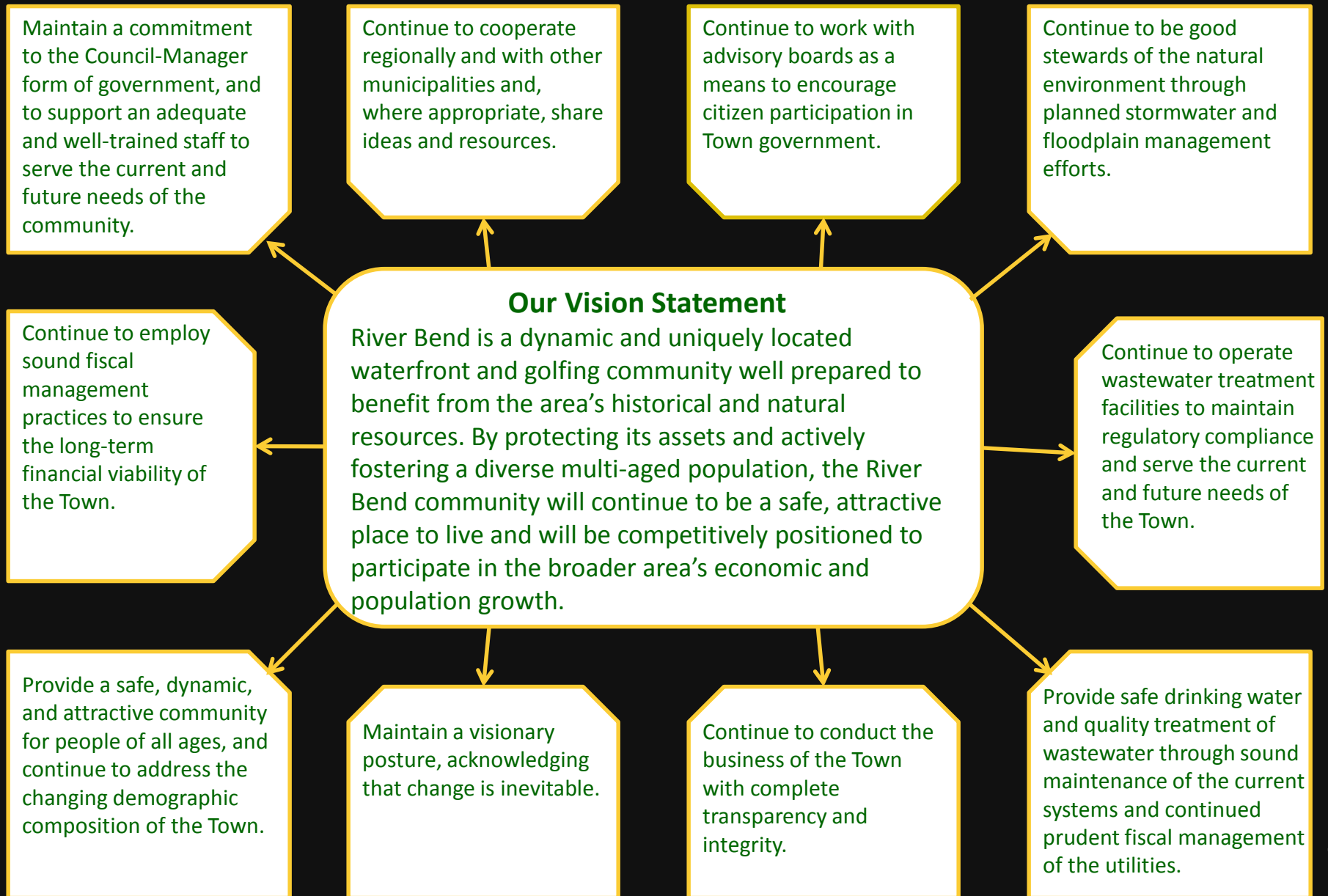


**This presentation and all of the previous
presentations for the FY21-22 budget
workshops are
available on the Town's webpage at:**

www.riverbendnc.org

Town of River Bend

Mayor and Town Council Priorities for Fiscal Year 2021-22



Changes Since Last Meeting

Town of River Bend

Fiscal Year 2021-2022 Budget Workshop

May 4, 2021

- 15. Police**
- 16. Recreation and Special Events**
- 17. Parks and CAC**
- 18. Emergency Services**
- 19. Animal Control**
- 20. Wetlands & Waterways**
- 21. Leaf & Limb**
- 22. Planning and Zoning**
- 23. General Fund- Revenue/Expense**
- 24. General Fund- Fund Balance**

Police Department “Snapshot”

6 full-time officers

1.5 part-time positions (1,499 total hours shared by all PT officers but no PT officer to work more than 999 hours in a year)

3 unpaid reserve officers is the goal. We currently have 0.

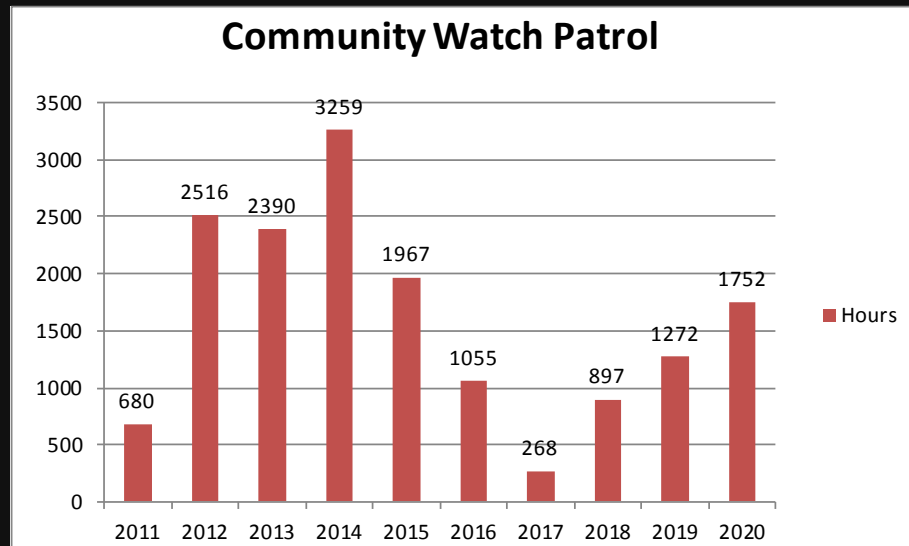
Provides coverage 24 hours per day – 7 days per week.

Special Services:

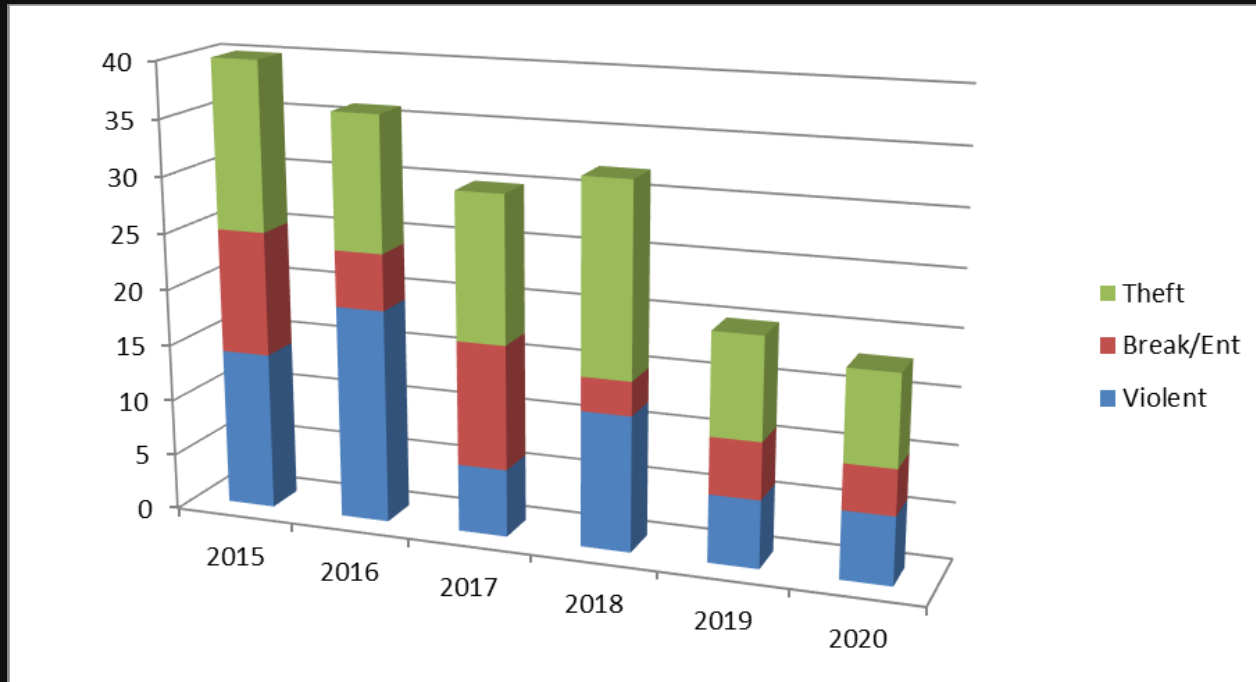
Bike Patrol

Community Watch

CERT

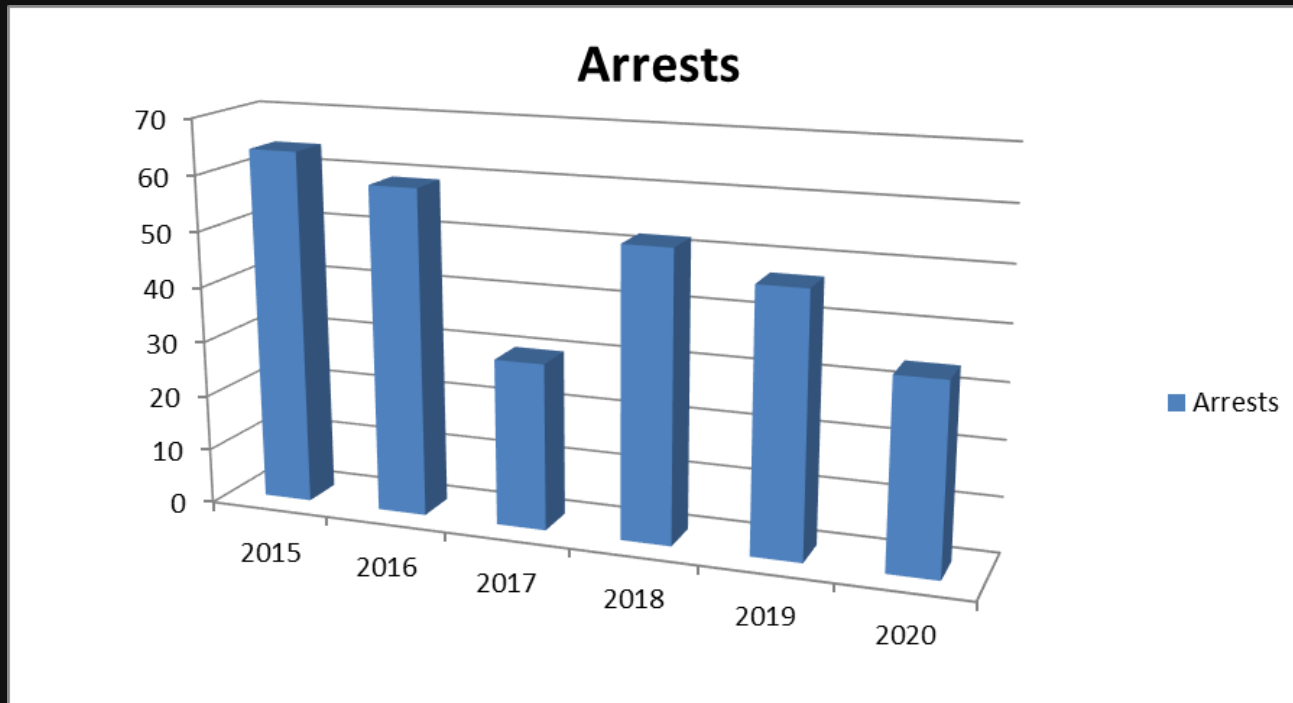


Police Department Statistics For Calendar Year 2020



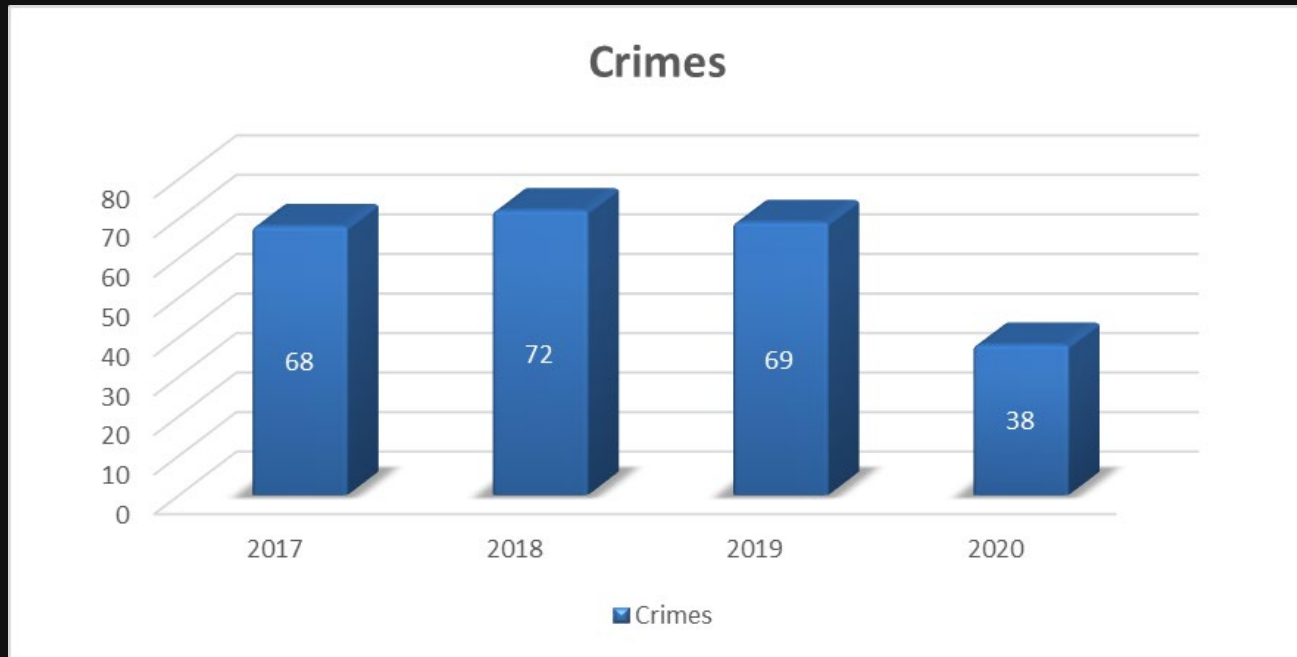
- As you can see there has been a steady decrease over the years in crime. In 2018 a 6% increase took place. That increase was related to Hurricane Florence. Since 2018, the town has enjoyed an overall decrease in all major categories of crime. Violent Crime is categorized as: Domestic, Assault, Sexual Assault, Communication of Threats.

Police Department Statistics



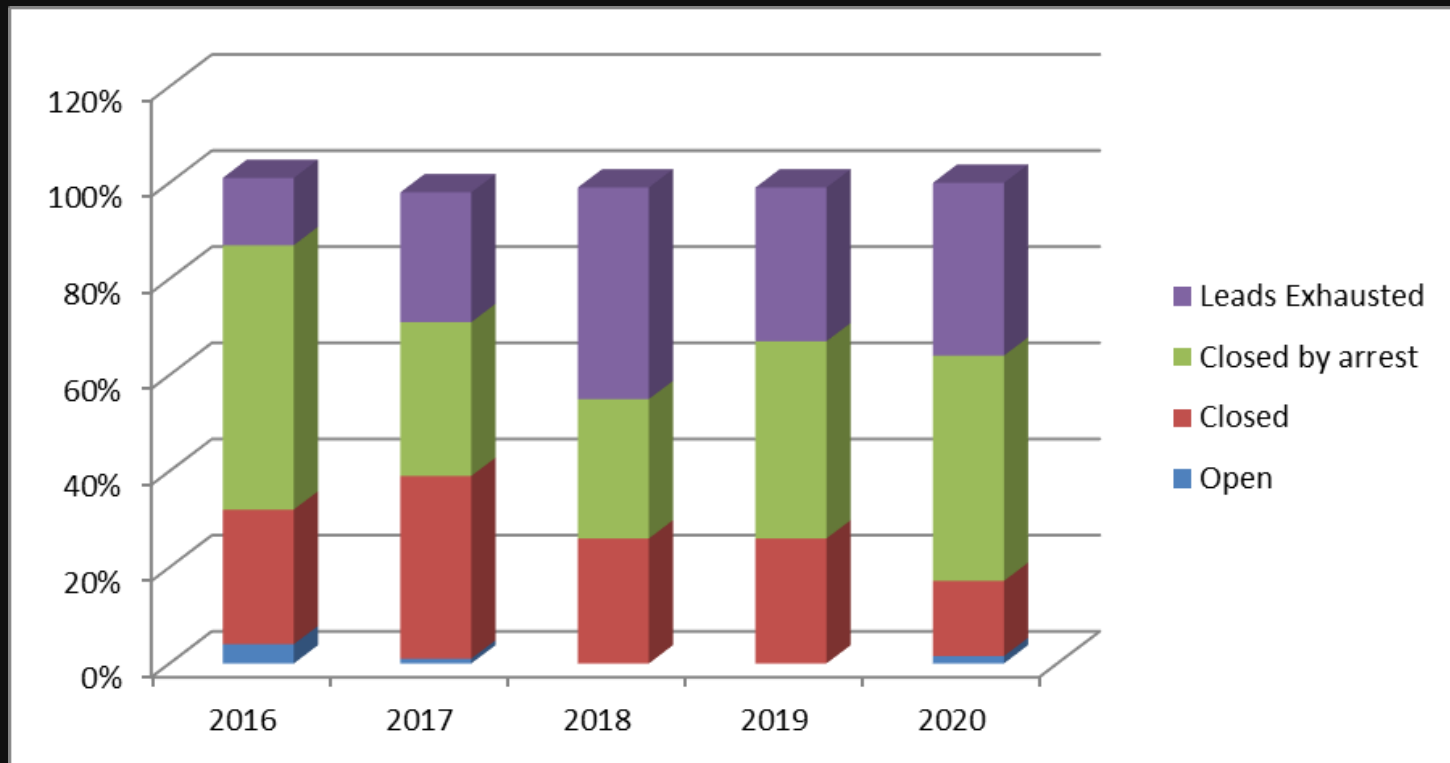
- The 2020 number of 34 is 27% less than the 2019 number of 47. This decrease is due to a decrease in crimes and the types of crimes taking place.

Police Department Statistics



- The chart shows that during 2017, 2018 and 2019 there was an average of 69 crimes. We have now reduced that to 38 crimes in 2020.

Police Department Statistics



- In the previous two years, we were able to maintain an “Open Cases” percentage of 0%. In 2020 we had 1 Open Case. Warrants have been issued for the suspect and we are waiting for him to be located.

Police

Police		18-19		19-20		20-21		21-22	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4310									
121	Wages & Salaries (FT & PT)	309,050	318,163	316,154	309,823	322,613	195,984	340,738	334,916
122	Overtime	5,000	3,078	5,000	6,929	5,000	2,416	2,416	5,000
133	401(k) Retirement - LEO	13,799	14,886	14,931	15,047	14,804	9,699	16,001	15,346
181	FICA	22,384	24,675	24,135	24,318	24,646	15,133	26,251	25,503
182	Loc Govt Emp Retirement	23,458	25,306	30,401	29,191	32,873	20,968	34,631	38,027
183	Group Insurance	62,646	51,759	59,092	42,823	50,867	24,064	50,254	53,736
185	Unemployment Comp.	0	0	0	5	0	-22	-22	0
186	Workers' Compensation Ins.	10,738	8,931	10,726	11,688	10,415	9,150	9,150	11,104
189	Uniform Maintenance	3,100	3,347	3,100	3,356	3,240	1,620	3,180	3,240
310	Travel & Subsistence	2,860	2,312	3,500	2,347	3,600	119	500	3,400
395	Training	1,700	1,490	2,200	741	2,200	219	500	2,100
399	Contracted Services	3,416	2,534	3,451	3,003	3,033	2,760	3,033	3,000
212	Uniforms	4,250	2,554	7,500	7,234	7,500	750	4,000	7,500
231	Community Policing	650	639	605	605	1,100	504	504	1,000
251	Motor Fuel	12,772	11,794	16,872	12,581	16,872	4,481	9,481	13,550
299	Supplies & Materials	10,154	8,028	19,000	15,020	25,300	8,262	20,000	19,000
320	Telephone & Postage	4,500	6,597	7,100	7,079	7,400	3,645	6,395	7,400
340	Printing	150	0	350	0	320	0	320	319
352	Maint & Repairs- Equip	2,000	363	2,000	370	1,000	250	750	1,200
353	Maint & Repairs- Auto	8,316	6,513	10,000	12,550	10,000	2,616	5,000	10,408
481	Indirect Cost- Labor	-4,195	-4,194	-4,472	-4,472	-4,488	-2,618	-4,488	-4,699
499	Governor's Crime Comm. Grant	0	0	22,653	5,347	17,303	15,063	17,303	0
491	Dues & Subscriptions	300	485	450	450	450	450	450	450
540	Capital Outlay- Motor Vehicles	32,750	31,021	37,000	49,454	40,000	41,368	42,711	0
9800									
988	Transfer to LESA Fund	13,500	13,500	13,500	13,500	6,359	6,359	6,359	13,500
TOTAL		543,298	533,778	605,248	568,989	602,407	363,240	595,417	565,000

Police

310– Travel and Subsistence– Most training at local community colleges. Day travel using fleet vehicles \$3,400

395– Training– At Community Colleges (Craven, Lenoir, Pitt, Wilson), or other local venues when possible \$2,100

399– Contracted Services–

Records Management-County Charge	\$1,200
LESA Actuarial Valuation	345
Screenings	355
Leads on Line	<u>1,100</u>
	\$3,000

212– Uniforms– Uniforms and \$1,000 for vest \$7,500

231- Community Policing– Community Watch \$1,000

Police

299– Supplies and Materials–

General Supplies	\$ 8,040
Ammunition, weapons maintenance	4,605
3 body cameras, thermal vision	4,495
Stop Sticks	<u>1,860</u>
	19,000

353 – Maintenance and Repair - Auto

Tires	\$ 4,075
Alignment	500
Oil Changes	1,700
Other Maintenance and Repair	<u>4,133</u>
	10,408

540- Capital Outlay- 0

Police

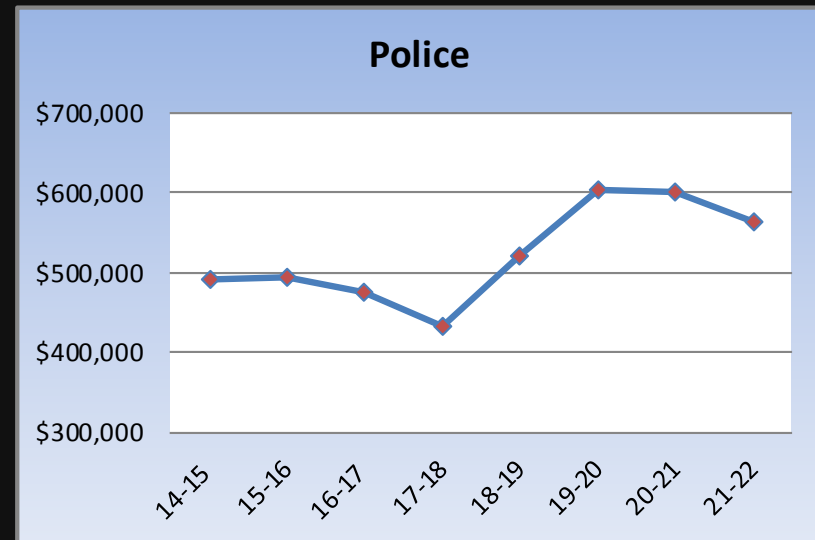
988– Transfer to Law Enforcement Separation Allowance (LESA) Fund–
Funding for separation allowance \$13,500

121– Wages & Salaries (and remainder of payroll related items) – No change in full time staffing. Part-time officer's hours maximum remain at 999 per year for any one officer.

6 Employees:

- 1 Chief
- 1 Sergeant
- 4 FT Patrol Officers
- 1.5 PT Patrol Positions
- 0 Reserve positions (unpaid)

6.21% decrease



Recreation & Special Events

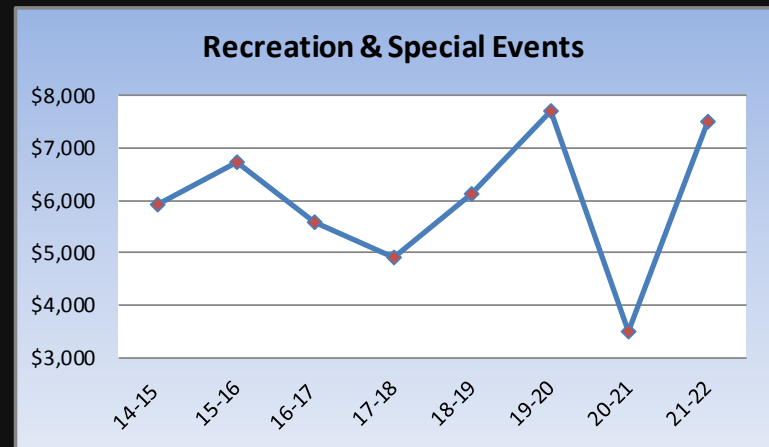
Recreation & Special Events		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
6120									
399	Contracted Services	5,720	5,046	5,800	538	1,600	0	1,600	5,600
299	Supplies & Materials	1,775	1,079	1,900	1,459	1,900	154	1,000	1,900
TOTAL		7,495	6,125	7,700	1,998	3,500	154	2,600	7,500

399 Contracted Services –

Country Aire - July 4th 4,100

Food/Rental - Volunteer Day 1,500
\$5,600

299 – Events Supplies – \$1,900



No Employees

114.29% increase

Recreation & Special Events

Detail of Activities and Expenses Per Event			
Date	Activity	Item	Cost
July	4th of July	Rentals, Food & Supp	4,100
Sept	Event	Refreshments	50
Oct	Workshop-adult	Supplies	75
Oct	Trunk or Treat	Supplies	150
Nov	Workshop-adult	Supplies	75
Nov	Workshop-kids	Supplies	50
Nov	Thanksgiving game	Supplies	75
Dec	Tree Lighting Ceremony	Refreshments	100
Dec	Fairfield Harbor Chorus	Refreshments	100
Jan	Social-game	Refreshments	25
Jan	Workshop-adult	Supplies	100
Feb	Workshop-kids	Supplies	25
Feb	Social-game	Refreshments	25
Feb	Workshop-adult	Supplies	50
Mar	Social-game	Supplies	25
April	Social-game	Supplies	25
April	Easter Egg Hunt	Supplies	400
April	Volunteer Day	Rentals, Food & Supp	1,500
May	Fairfield Harbor Chorus	Refreshments	100
May	Sunday concert	Refreshments, fee	450
TOTAL			7,500

The two highlighted areas are contracted services for Town sponsored events.

Parks & CAC

Parks & CAC		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
6130									
121	Wages & Salaries	20,034	19,665	21,540	19,524	25,432	12,774	19,731	19,153
122	Overtime	0	0	0	113	0	0	0	0
134	401(k) Retirement	753	776	831	761	865	509	747	641
181	FICA	1,151	1,492	1,671	1,484	1,970	964	1,509	1,495
182	Loc Govt Emp Retirement	1,167	1,203	1,533	1,363	1,807	1,034	1,516	1,491
183	Group Insurance	4,672	4,008	4,404	2,864	3,793	1,792	3,172	3,024
185	Unemployment Comp.	0	0	0	45	0	27	27	0
186	Workers' Compensation Ins.	881	970	1,047	1,197	1,199	1,087	1,087	900
310	Travel & Subsistence	0	0	0	0	0	0	0	0
399	Contracted Services	6,378	3,075	4,400	855	4,500	2,355	3,000	3,500
299	Supplies & Materials	2,700	2,280	3,034	3,771	2,800	2,120	2,800	2,800
358	CAC	2,500	1,399	2,300	413	2,000	98	500	2,000
330	Utilities	4,900	3,874	4,000	4,722	5,200	2,516	4,516	5,200
351	Maint & Repairs- Bldg & Grnds	4,300	3,609	4,000	0	4,000	0	500	4,500
352	Maint & Repairs- Equipment	2,000	0	2,000	0	2,000	0	500	2,220
481	Indirect Cost- Labor	-4,736	-4,736	-5,100	-5,100	-5,196	-3,031	-5,196	-3,924
550	Capital Outlay - Other Equip	0	0	0	0	0	0	0	0
572	Land Improvements	0	0	0	0	0	0	0	0
580	Buildings, Structures & Improvements	0	0	0	0	0	0	0	0
590	Other Structures & Improvement	0	0	45,700	45,700	0	0	0	0
593	Landscaping	0	0	0	0	0	0	0	0
TOTAL		46,700	37,614	91,360	77,712	50,370	22,244	34,409	43,000

Parks & CAC

121 (and other payroll related items) – 15% of Public Works employees wages and benefits.

299 – Supplies and Materials – \$2,800

399 – Contracted Services –

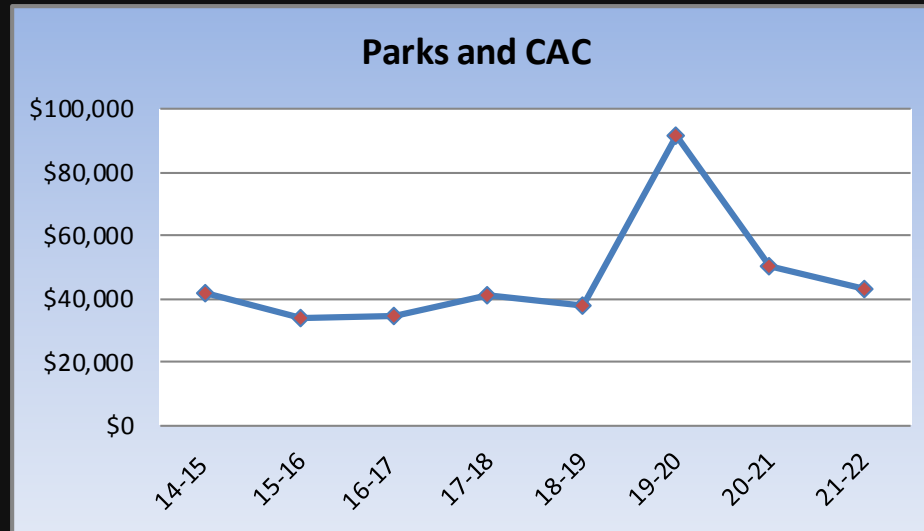
Turf Maintenance at Town Hall	\$1,500
Porta Potty Rental – Kayak Launch	1,000
Other services (tree work, etc.)	<u>1,000</u>
	\$3,500

358 – Community Appearance Commission –

Community Appearance Commission:	
Town Hall Oval	300
Christmas Decorations	1000
Arbor Day (purchase tree)	100
Bulbs/Shrubs	400
Supplies	<u>200</u>
	2,000

Parks & CAC

352 – Maintenance & Repairs – \$2,220



3 Employees: 15% allocation

14.63% decrease

Emergency Services

Emergency Services 4330		18-19		19-20		20-21		21-22	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
121	Wages & Salaries	22,000	350	0	0	0	0	0	0
122	Overtime	13,000	11,103	0	0	0	0	0	0
133	401(k) Retirement - LEO	0	253	0	0	0	0	0	0
134	401(k) Retirement - other empl	0	306	0	0	0	0		
181	FICA	0	871	0	0	0	0	0	0
182	Loc Govt Emp Retirement	0	905	0	0	0	0	0	0
183	Group Insurance	0	0	0	0	0	0	0	0
185	Unemployment Comp.	0	0	0	0	0	0	0	0
186	Workers' Compensation Ins.	0	0	0	0	0	0	0	0
399	Contracted Services	867,440	762,717	63,082	36,231	2,440	2,544	2,619	2,440
232	CERT	1,400	518	975	0	565	0	565	565
299	Supplies & Materials	100,350	44,123	356	5,871	570	678	700	570
450	Property & Liability Ins.	400	317	410	323	425	317	317	425
TOTAL		1,004,590	821,465	64,823	42,425	4,000	3,538	4,201	4,000

399 – Contracted Services–

- \$1,940 for Blackboard Connect "reverse 911", (\$3,877 total, \$970 to be paid by water and \$970 by sewer).
- Includes \$500 for our leaf and limb contractor to ensure disaster mobilization.

232 – CERT - \$565

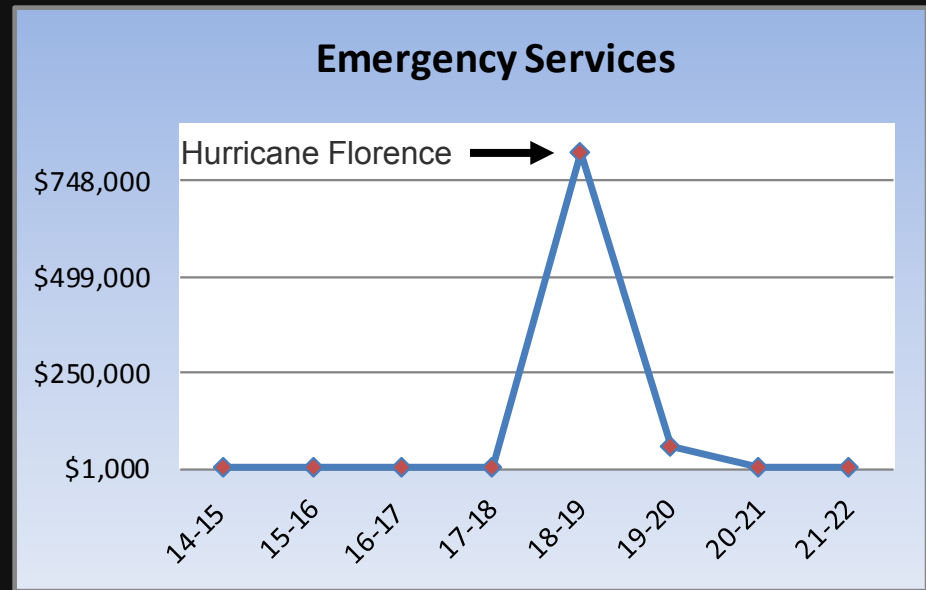
Emergency Services

450 – Insurance— Accident insurance is a policy available for CERT volunteers. Coverage is \$200 per week for 52 weeks beginning the first day of disability. The annual premium is approximately \$20 per member.

232 – CERT— River Bend CERT currently has 15 members. They are provided with basic equipment to allow them to assist, at the direction of the police department, in emergency response. CERT conducts an annual Severe Weather Fair.



No Employees
0.0% change



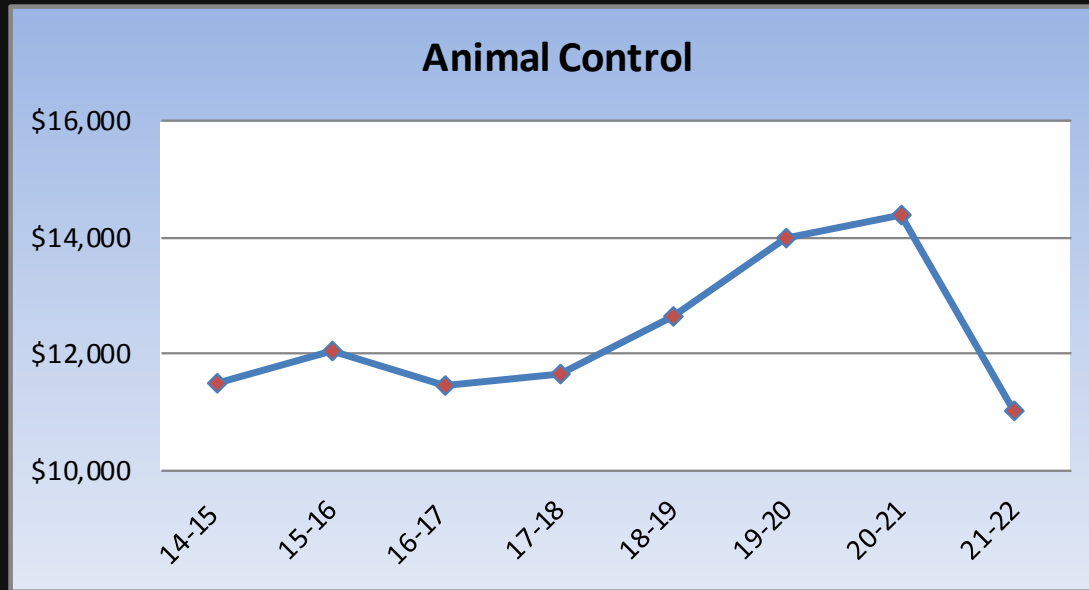
Animal Control

Animal Control 4380		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
121	Wages & Salaries	10,467	10,349	11,038	10,075	11,494	6,788	10,030	8,411
122	Overtime	0	0	0	75	75	0	0	75
134	401(k) Retirement	502	517	554	508	577	339	502	428
181	FICA	767	784	847	765	882	511	767	654
182	Loc Govt Emp Retirement	778	804	1,061	909	1,247	689	1,018	1,023
183	Group Insurance	3,115	2,672	2,936	1,910	2,528	1,195	2,120	2,016
185	Unemployment Comp.	0	0	0	10	0	17	17	0
186	Workers' Compensation Ins.	587	554	597	712	631	573	573	462
310	Travel & Subsistence	0	0	0	0	0	0	0	0
395	Training	0	0	0	0	0	0	0	0
299	Supplies & Materials	400	114	358	99	396	114	396	547
481	Indirect Costs- Labor	(3,157)	(3,158)	(3,400)	(3,400)	(3,464)	(2,021)	(3,464)	(2,616)
TOTAL		13,459	12,637	13,991	11,663	14,366	8,206	11,959	11,000

121 (and other payroll related items) – 10% of Public Works employees wages and benefits.

299– Supplies and Materials– Gloves, cleaning supplies, maintenance of cages and other equipment.

Animal Control



3 Employees: 10% allocation

23.43% decrease

Wetlands and Waterways

Wetlands and Waterways		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4760									
399	Contracted Services	3,800	4,550	0	0	0	2,295	2,295	0
310	Travel & Subsistence	500	0	250	0	250	0	0	250
395	Training	500	0	250	0	250	0	0	250
299	Supplies & Materials	1,500	237	1,000	733	1,000	86	100	1,000
359	Maintenance & Repairs	1,200	750	3,000	0	5,500	3,565	3,565	1,500
590	Capital O/L- Other Structures	15,000	14,540	0	0	65,000	65,000	65,000	0
TOTAL		22,500	20,077	4,500	733	72,000	70,946	70,960	3,000

399 – Contracted Services- Tree clearing was in CIP for FY20-21 but Craven County recently completed that project in 2020 at no cost to us.

310/395 – Training and Travel – For EWAB members to attend out of Town training relevant to environmental and waterways issues.

299 – Supplies & Materials – EWAB publications and programs, \$1,000

359 – Maintenance & Repairs, Signs – \$1,500

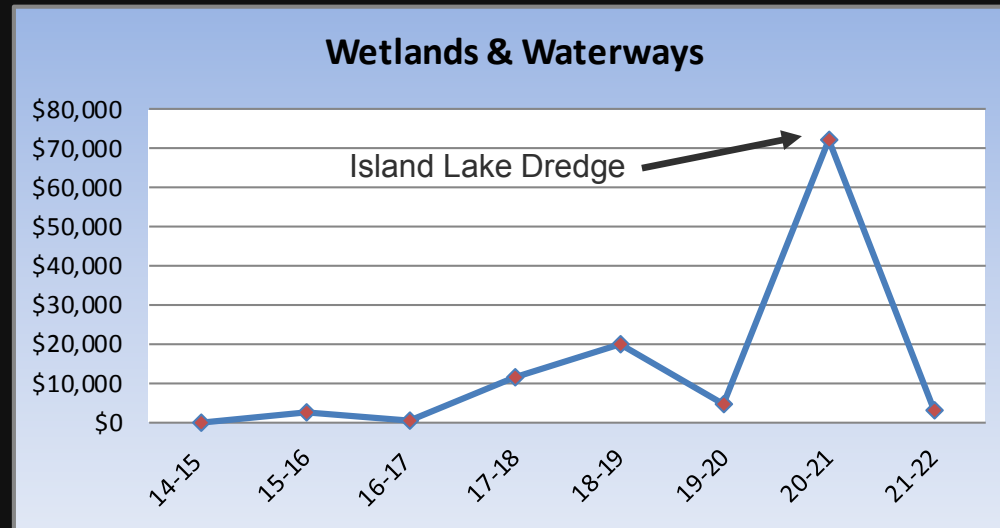
Wetlands and Waterways

EWAB activities:

- ✓ Annual Canal Clean-Up
- ✓ As needed canal debris removal
- ✓ Monitor canal depth at various locations
- ✓ Replace/install signs as necessary

No Employees

95.83% decrease



Leaf & Limb and Solid Waste

Leaf & Limb / Solid Waste		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4710									
396	Leaf & Limb Pick-up Services	39,625	30,939	40,450	30,280	59,949	27,470	47,272	40,450
399	Contracted Services	2,220	2,915	2,220	2,727	2,640	1,676	2,821	3,000
299	Supplies & Material	500	0	530	156	410	0	410	550
499	Miscellaneous	0	0	0	0	0	0	0	0
TOTAL		42,345	33,854	43,200	33,163	62,999	29,146	50,503	44,000

396 – Leaf & Limb – Budget for 55 tons per pick-up
Contract expires 6-30-22.

399 – Contracted Services– Dumpster- \$3,000

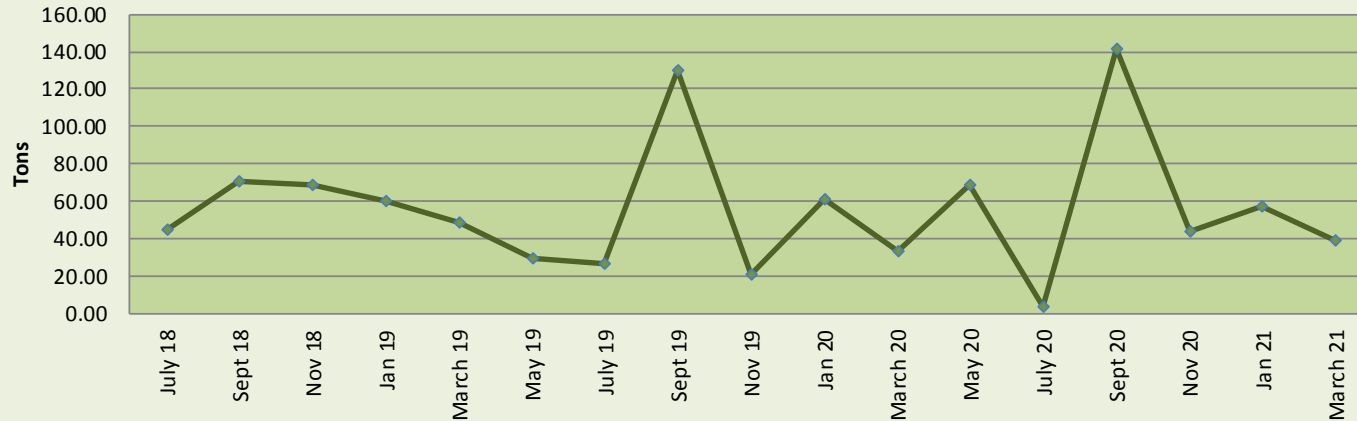
	\$	Tons	\$/ton	# of pick-ups
396 K.A. Jones (contractor)	34,650	55	105.00	6
Landfill Tipping Fee	5,775	55	17.50	6
Landfill Facility Fee	25			
	<u>40,450</u>			

No Employees

30.16 % decrease

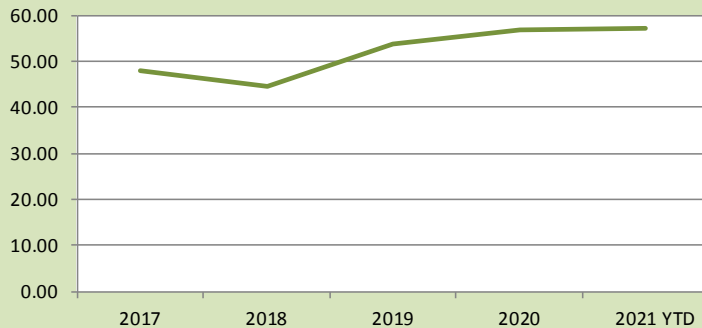
Leaf & Limb

Leaf-and-Limb Collection

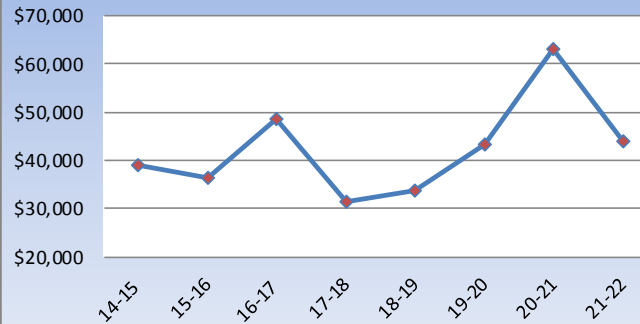


These charts do not include Hurricane Florence related debris removed by primary contractor. Spikes are for Hurricanes Dorian and Isaias

Average Tons per Bi-Monthly Pick-up



Leaf & Limb and Solid Waste



Fiscal Year	2016	2017	2018	2019	2020	2021 YTD
Avg Tons/PU	52.95	48.08	44.38	53.80	56.72	57.02
Total Tons	317.69	384.66	266.26	322.81	340.32	285.11

Planning & Zoning

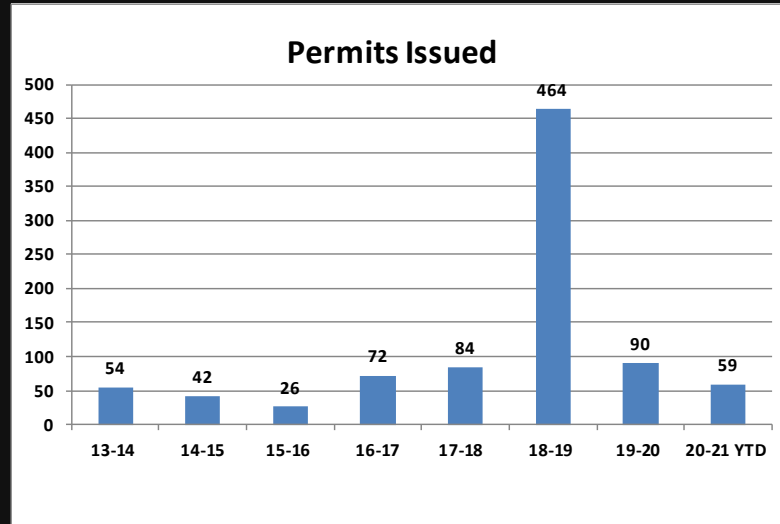
Planning and Zoning		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4910									
121	Wages & Salaries	44,496	43,055	47,744	48,308	49,224	30,518	50,945	50,399
122	Overtime	0	0	0	0	0	0	0	0
134	401(k) Retirement	1,909	2,153	2,340	2,416	2,413	1,526	2,547	2,471
181	FICA	2,920	3,364	3,580	3,766	3,692	2,379	3,897	3,780
182	Loc Govt Emp Retirement	2,958	3,337	4,359	4,324	5,097	3,098	5,171	5,806
183	Group Insurance	10,407	9,223	9,839	6,764	8,477	4,100	8,970	8,952
185	Unemployment Comp.	0	0	0	0	0	17	0	0
186	Workers' Compensation Ins.	592	940	981	937	981	1,002	1,002	1,035
189	Automobile Allowance	1,260	1,260	1,260	1,260	1,260	775	1,260	1,260
310	Travel & Subsistence	400	151	400	343	600	0	0	600
395	Training	400	425	400	170	1,000	240	240	1,000
193	Engineering	400	0	400	0	400	0	0	400
194	Professional Services - Survey	325	0	325	0	325	0	0	325
399	Contract Services	2,950	0	11,800	9,000	1,882	0	0	1,975
299	Supplies & Materials	400	147	372	906	0	160	220	0
320	Telephone & Postage	300	264	300	644	500	198	500	500
481	Indirect Cost- Labor	-22,783	-22,784	-27,095	-27,096	-27,488	-16,035	-27,488	-28,502
TOTAL		46,934	41,534	57,005	51,740	48,363	27,979	47,265	50,000

310/395 – Travel and Subsistence/Training– Certified Floodplain Managers' Conference and zoning courses as needed.

399– Contract Services– Nuisance abatement

Planning & Zoning

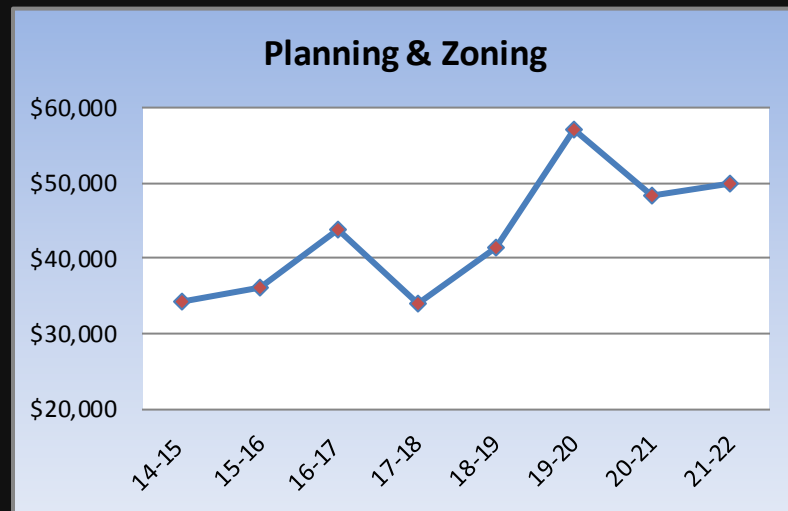
Fiscal Year	Permits Issued
11-12	89
12-13	26
13-14	54
14-15	42
15-16	26
16-17	72
17-18	84
18-19	464
19-20	90
20-21 YTD	59



18-19= Hurricane Florence

1 Employee:
Assistant Zoning Administrator

3.38% decrease



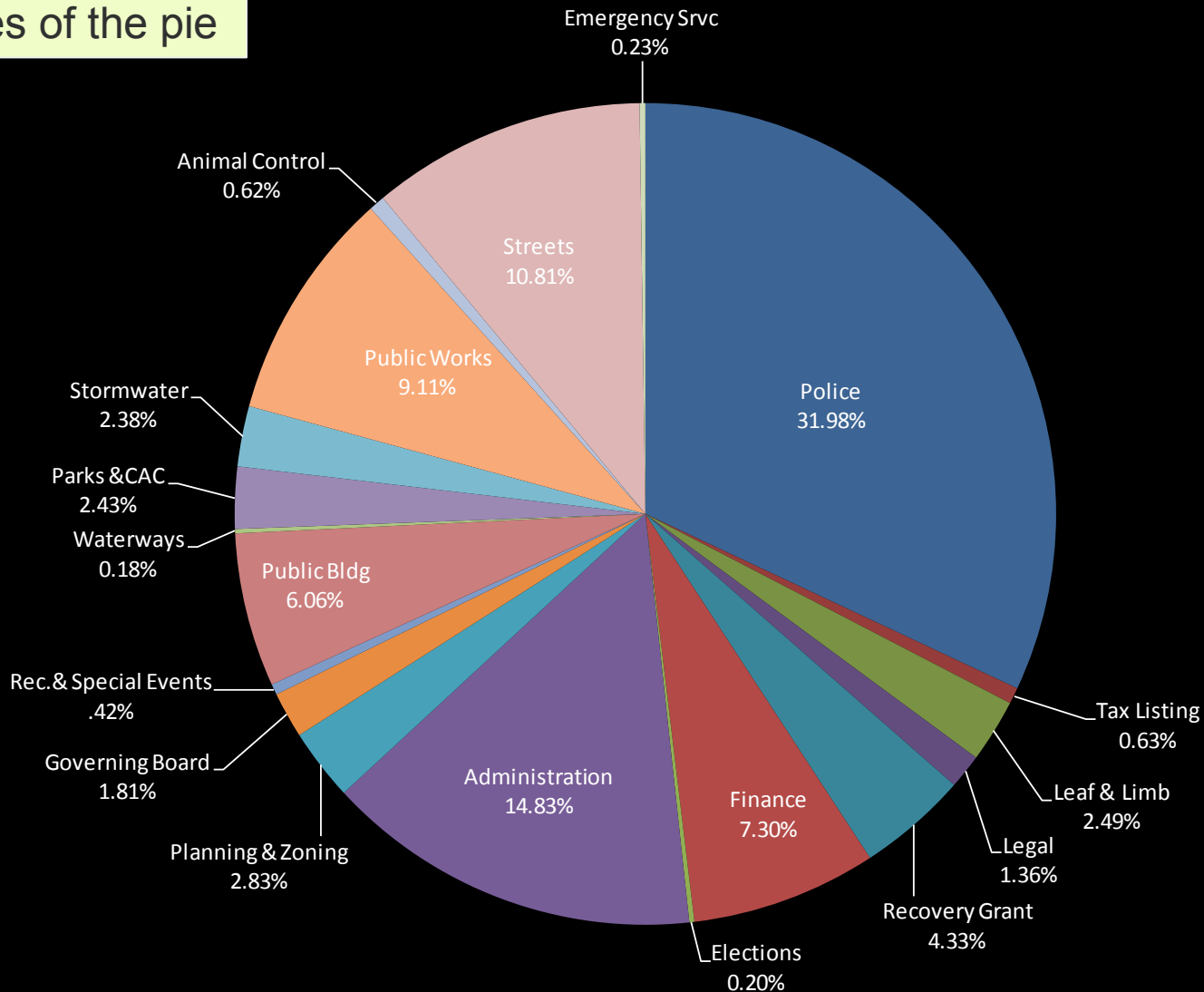
General Fund Expenditure Summary

	General Fund Expenditure Summary				Change v. prior year		
		18-19	19-20	20-21	21-22	%	\$
Dept #	Department Name	Actual	Actual	Current Budget	Proposed		
4110	Governing Body	21,043	21,105	28,700	32,000	11.50%	3,300
4120	Administration	242,423	243,271	268,691	262,000	-2.49%	-6,691
4130	Finance	155,517	1,060,513	120,181	129,000	7.34%	8,819
4140	Tax Listing	9,518	9,737	10,880	11,200	2.94%	320
4150	Legal Services	21,157	14,283	24,000	24,000	0.00%	0
4170	Elections	-	2,571	-	3,500		3,500
4310	Police*	533,778	568,989	602,407	565,000	-6.21%	-37,407
4190	Public Buildings*	122,672	102,918	169,208	107,000	-36.76%	-62,208
4330	Emergency Services	821,465	42,425	4,000	4,000	0.00%	0
4380	Animal Control	12,637	11,663	14,366	11,000	-23.43%	-3,366
4510	Street Maintenance*	173,130	145,054	218,686	191,000	-12.66%	-27,686
4560	Public Works*	146,665	155,071	160,240	161,000	0.47%	760
4710	Leaf & Limb and Solid Waste*	33,854	33,163	62,999	44,000	-30.16%	-18,999
4730	Stormwater Management*	21,740	29,924	221,371	42,000	-81.03%	-179,371
4760	Wetlands & Waterways*	20,077	733	72,000	3,000	-95.83%	-69,000
4910	Planning & Zoning	41,534	51,740	48,363	50,000	3.38%	1,637
6120	Recreation & Special Events*	6,125	1,998	3,500	7,500	114.29%	4,000
6130	Parks & CAC	37,614	77,712	50,370	43,000	-14.63%	-7,370
4915	NCORR Recovery Grant	42,637	86,601	100,780	76,475	-24.12%	-24,305
	Department Expenditure Total	2,463,585	2,659,472	2,180,742	1,766,674	-18.99%	-414,068
	Contingency *(1% per policy)	16,639	11,509	17,968	17,667	-1.68%	-301
	Transfer to Capital Reserve	124,000	-	60,000	107,000	78.33%	47,000
	Transfer to BUS Capital Project Fund*	-	1,040,100	73,500			
	* department amended since adoption as of 4-15-2021						
	TOTAL	2,604,224	3,711,081	2,332,210	1,891,341	-18.90%	-440,869

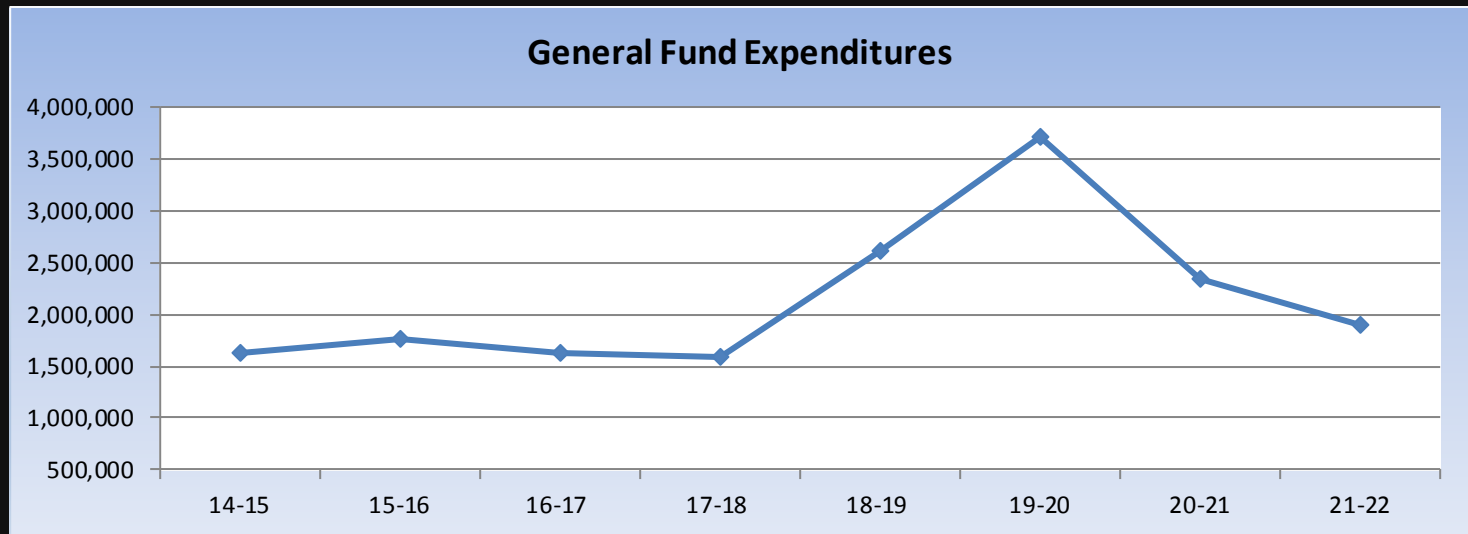
12 of 19 General Fund departmental budgets are reduced or unchanged as compared to previous year. Average increase in the other 7 is \$3,190. Overall spending is reduced by \$440,869 or 18.9%

General Fund Expenditure Summary

19 slices of the pie



General Fund Expenditure Summary



The difference between the FY14-15 (actual) and FY21-22 (proposed), expenditures amount is +16.4% or an average of 2.34% per year over that 7-year period. There is a difference of \$266,464 or an average increase of \$38,066 per year between the 14-15 and 21-22 budget amounts.

The FY18-19 through FY20-21 budgets included Hurricane Florence and/or BUS related expenses.

General Fund Expenditure Summary

US Inflation Calculator

Easily calculate how the buying power of the US dollar has changed from 1913-present; get inflation rates and inflation news

This US Inflation Calculator measures the buying power of the dollar over time. To use it, just enter any two dates from 1913 to 2021, an amount, and then click 'Calculate'.

Inflation Calculator

If in

(enter year)

I purchased an item for \$

then in

(enter year)

that same item would cost:

\$27,775.03

Cumulative rate of inflation:

11.1%

CALCULATE

Learn how this calculator works. The US Inflation Calculator uses the latest US government CPI data published on March 10, 2021 to adjust for inflation and calculate the cumulative inflation rate through February 2021. The U.S. Labor Department's Bureau of Labor Statistics will release the Consumer Price Index (CPI) with inflation data for March on April 13, 2021. (See a chart of recent [inflation rates](#).)

Over basically that same 7 year period, inflation has increased 11.1% or an average of 1.58% per year. I say basically because we operate on a fiscal year, not a calendar year, and we are projecting to June 30, 2022. These figures are only through February, 2021.

Source

<http://www.usinflationcalculator.com/>

General Fund Revenue

Property Tax

Levied against the real and personal property tax base.

The tax base consists of:

Real property -

Land

Buildings

Other improvements to the land

Personal property -

Automobiles

Business equipment

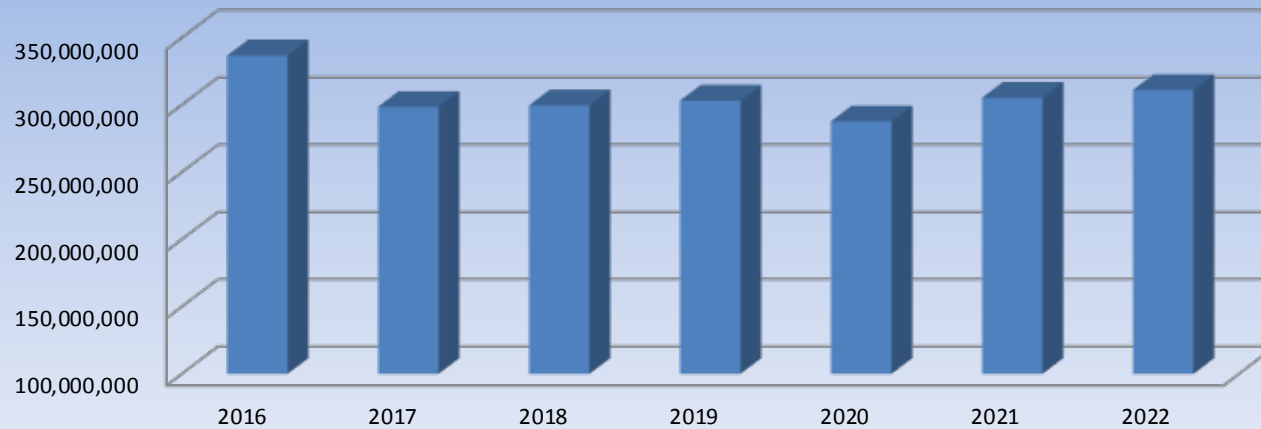
The property of public service companies
(electric, telephone, railroads, etc.)

Craven Co. Tax Administrator's Estimate		tax base	tax rate	total levy	collection rate	Budgeted	Collection Cost
Real property/Personal Property/Utility		\$ 278,000,000	0.26	722,800	98.39%	711,163	1.0%
NC Vehicle Tax System		33,000,000	0.26	85,800	100.00%	85,800	4.0%
TOTAL		311,000,000					
1 cent =		\$ 30,652	(after collection rates are applied)				

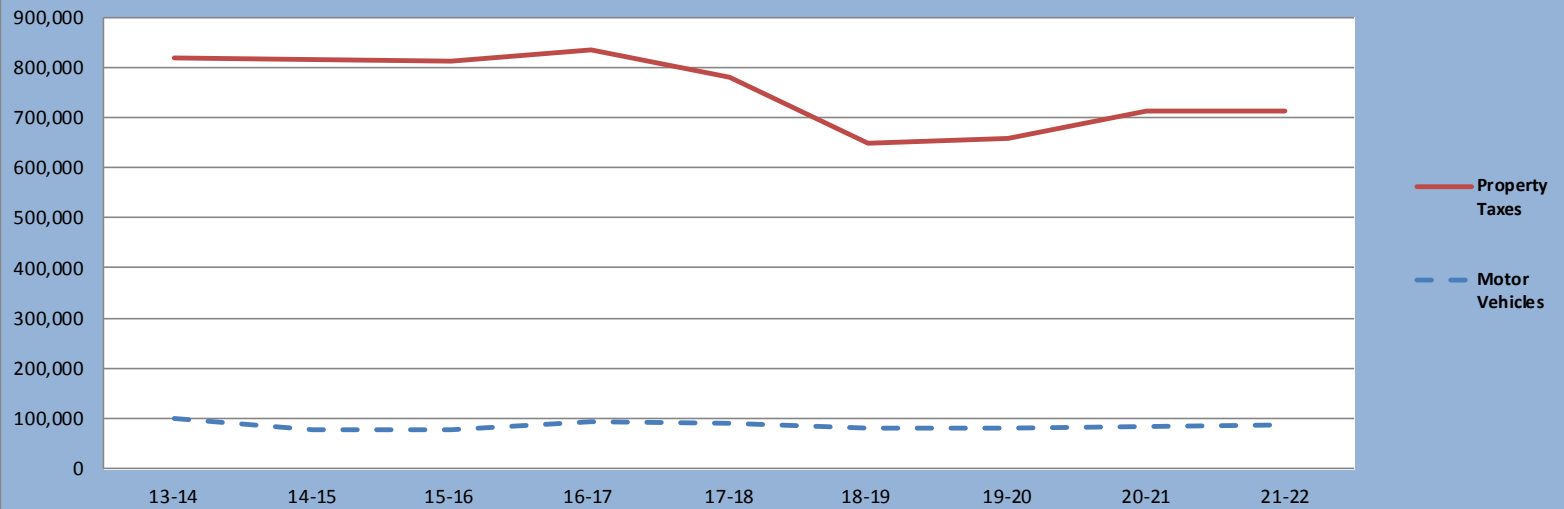
These figures are for illustrative purposes only. They are subject to change. The estimated tax base amounts are provided by Craven County.

Property Tax

Town of River Bend - Total Assessed Value



Property Tax - Revenue



Sales Tax

Essentially two tax types; the Sales Tax on the retail sale or lease of tangible personal property and on the rental of hotel and motel rooms, and the Use Tax, an excise tax on the right to use or consume property in North Carolina or elsewhere.

All sales taxes are collected by the state along with their 4.25% sales tax and the local portion is distributed (after the state subtracts collection costs) to the 100 Counties as explained on the next slide.

Article 39: 1% tax – returned directly to the County in which the goods were delivered.

Article 40: ½% tax – placed in a statewide pool and allocated among the Counties on a per capita basis.

Sales Tax

- Article 42:** ½% tax – originally placed in a statewide pool and allocated among the Counties on a per capita basis, this tax, effective in October of 2008, is now distributed on a point of delivery basis in a manner similar to Article 39.
- Article 44:** ½% tax - As of October 1, 2008 the Article 44 tax was reduced to a ¼% tax with the proceeds all being returned to the County of origin. Effective October 1, 2009 Article 44 was repealed. However, the counties are required to hold cities harmless for these changes. So, there is a line in the revenue budget (line 3329) to reflect these “hold harmless” payments that the state department of revenue will make to us on behalf of the County. Beginning in FY 17, under NCGS 105-524, 79 counties (Craven is included) are receiving a distribution for economic development, public education and community colleges. This new funding is part of the sales tax expansion where the state sets aside a pool of funds (deducted from Articles 39,40 & 42) for counties with lower retail wealth. Municipalities receive a portion based on the counties distribution method.

Sales Tax

Once the County receives the proceeds, it distributes them to the municipalities within that County by one of two methods; per capita or ad valorem. The method is determined annually by the County Board.

Craven County uses the ad valorem method whereby our share is determined by the proportion our tax levy bears to the total levy of all units in the County.

In fiscal year 2019 we received 1.16621% of the total county distribution.

In fiscal year 2020 we received 0.96652%.

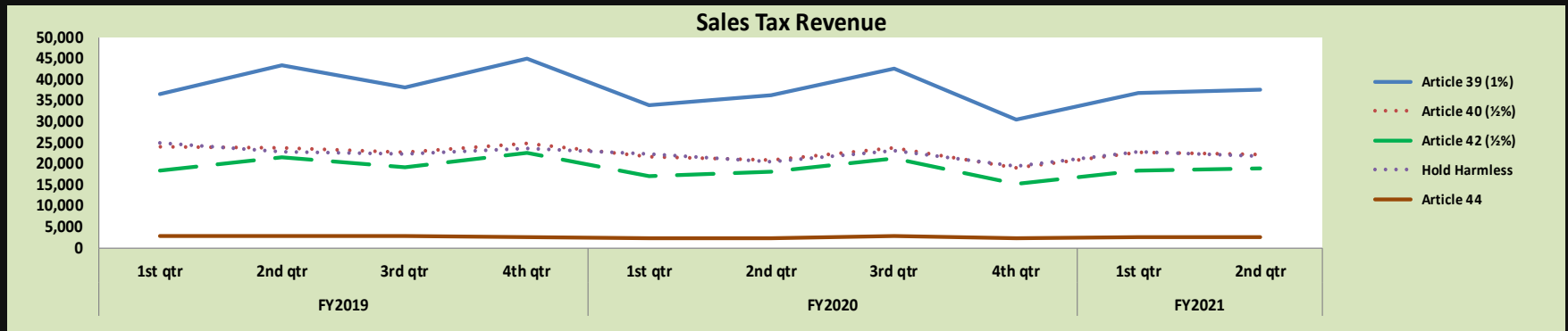
In fiscal year 2021 we received 0.94802%.

However, that percentage is subject to change based on changes to tax rates in municipalities within Craven County and the County itself. If our rate stays lower, our percentage of the distribution decreases, as it has been doing since 2019. That has a negative impact on our revenues.

Our tax rate is currently recommended to remain unchanged at 26¢.

Sales Tax

When the economic slow down related to COVID-19 began, we anticipated a drop in sales tax revenues. Much to our delight, and to most of the state, that drop did not occur. Thus far in FY21, our sales tax revenues have been higher than budgeted. I expect that trend to continue through the rest of FY21.



As shown in more detail on the next slide, we have budgeted for FY22 accordingly.

Sales Tax

Based upon the trends in each of the five components of sales tax, we formulated a projection of the year end FY21 for each and then, using that (\$400,257 combined) as a base, project a budget for FY21-22.

In keeping with our practice, we remain conservative in our estimates:

- For the locally driven components of sales tax, we are projecting a 4% increase over the amount we budgeted to receive in FY21, followed by an increase of 2% in FY22.
- We recommend the following budget based upon forecasts:**

Revenue Source	Current Budget	Projected 20-21	Change vs. Budget \$	Propsoed 21-22	Change vs. Projected %	Change vs. Projected \$
Article 39	136,448	146,067	9,619	149,718	2.50%	3,651
Article 40	81,430	85,032	3,602	87,158	2.50%	2,126
Atricle 42	68,324	73,104	4,780	74,932	2.50%	1,828
Article 44	9,549	9,985	436	10,235	2.50%	250
Hold Harmless	90,202	86,068	-4,134	86,068	0.00%	0
TOTAL	385,953	400,257	14,304	408,111	1.96%	7,854

Solid Waste Disposal Tax

The Solid Waste Disposal Tax is a \$2 per ton tax charged to haulers to dispose of waste in landfills within the state or delivered to a transfer station for out of state disposal. This tax applies to municipal solid waste and construction and demolition debris and is distributed to cities on a per capita basis.

These funds are restricted in their use to fund solid waste programs within a locality. Our current programs will more than use the projected amount of revenue from this source.

Budgeted= 2,200



Powell Bill

The current method is by direct allocation made by the Legislature during their budget process. Last year, that state-wide amount was cut to \$132,663,874 from \$147,544,576. Prior to the direct allocation method, the funding had been determined by a formula based on gasoline tax.

Funds are remitted to the localities based upon a two-part formula:

- 75% of the local proceeds are distributed on a per-capita basis.

- 25% are distributed based upon the number of miles non-state streets within the locality.

The funds, unlike property tax and sales tax, are restricted in their use. We may only use this revenue for maintaining, repairing, and constructing streets (and appurtenances such as sidewalks, drainage structures, etc.).

The Council's recent philosophy has been to use these funds strictly for paving and fund other road related expenses using other "general fund" revenue.

Powell Bill

The rates during FY21 were:

75% population portion: \$18.77 per capita

25% mileage portion: \$1,418.98 per mile

We anticipate changes in both rates for FY22 and changes in our base rates.

Population base=2,965 (-35)

Mileage base= 17.13 (+0.26)

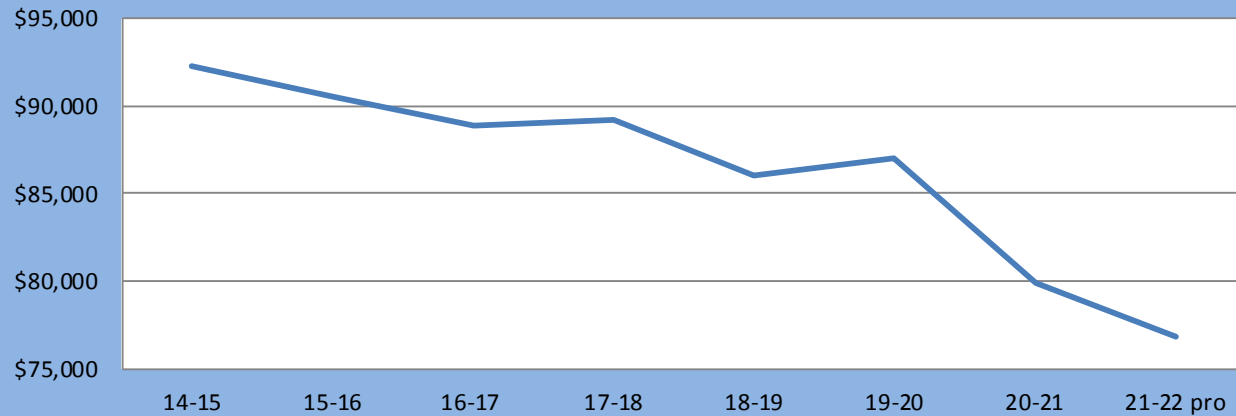
This is now a line-item, direct allocation from the Legislature and is easily subject to change from year to year. For example, in FY20-21 state-wide funding was budgeted to increase from \$147.5 million to \$154.875 million but COVID-related issues reduced the amount to \$132.7 million for state-wide distribution.

Fiscal Year Ending	Population Rate	% Change vs previous	Mileage Rate	% Change vs previous
2007	22.63		1,685.56	
2008	25.12	10%	1,886.96	11%
2009	22.29	-13%	1,700.09	-11%
2010	19.57	-14%	1,520.89	-12%
2011	18.80	-4.1%	1,475.11	-3.1%
2012	20.02	6.1%	1,570.78	6.1%
2013	20.43	2.0%	1,610.94	2.5%
2014	20.62	0.9%	1,632.91	1.3%
2015	20.62	0%	1,632.91	0%
2016	20.38	-1.2%	1,637.43	0.3%
2017	20.03	-1.7%	1,622.49	-0.9%
2018	19.96	-0.4%	1,620.04	-0.2%
2019	19.56	-2.0%	1,600.17	-1.2%
2020	19.35	-1.1%	1,590.84	-0.6%
2021	18.77	-3.1%	1,418.98	-12.1%
2022	17.48	-7.4%	1,458.01	2.7%
Base	2,965		17.13	
		51,828.20	+	24,975.71
		=		
TOTAL ESTIMATED REVENUE		76,803.91		

Our amounts are based on a \$137.2 million distribution. If the original FY 20-21 funding is returned, our distribution in FY21-22 will increase. Currently we are budgeting \$76,800 in FY21-22.

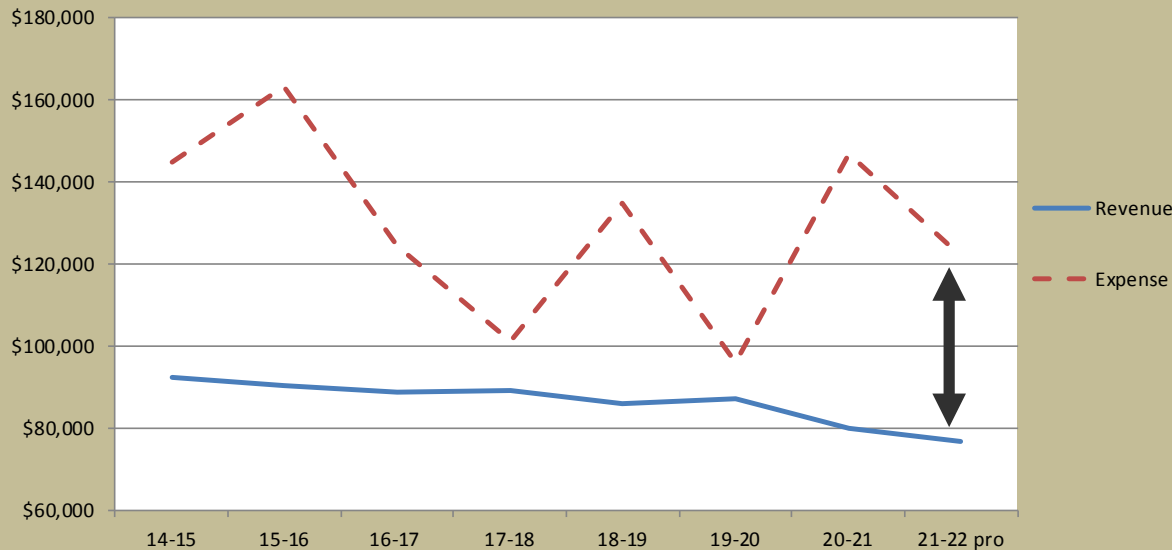
Powell Bill

Powell Bill Revenue



Note the continued downward trend in funding.

Powell Bill Revenue vs. Expense



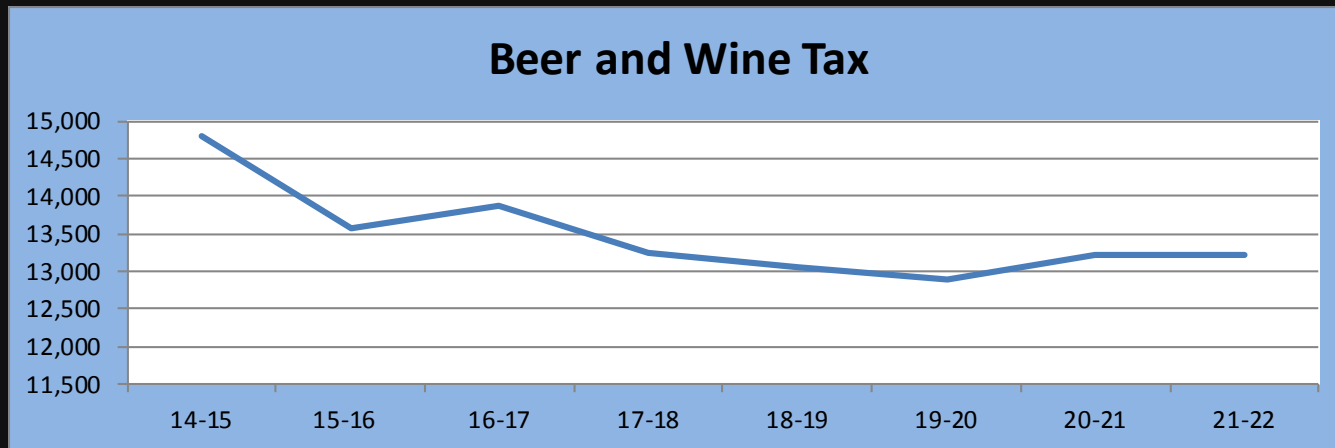
The difference between the 2 lines on the chart represents local spending necessary to fund street paving.

Beer & Wine Tax

All cities that permit their sale, share in the tax on beer and wine collected by the state. This distribution is made on a per capita basis.

Two-thirds of this tax revenue was withheld by legislative action in FY 2010. We have budgeted for no change from what is projected in FY 2021.

Budgeted = \$13,225

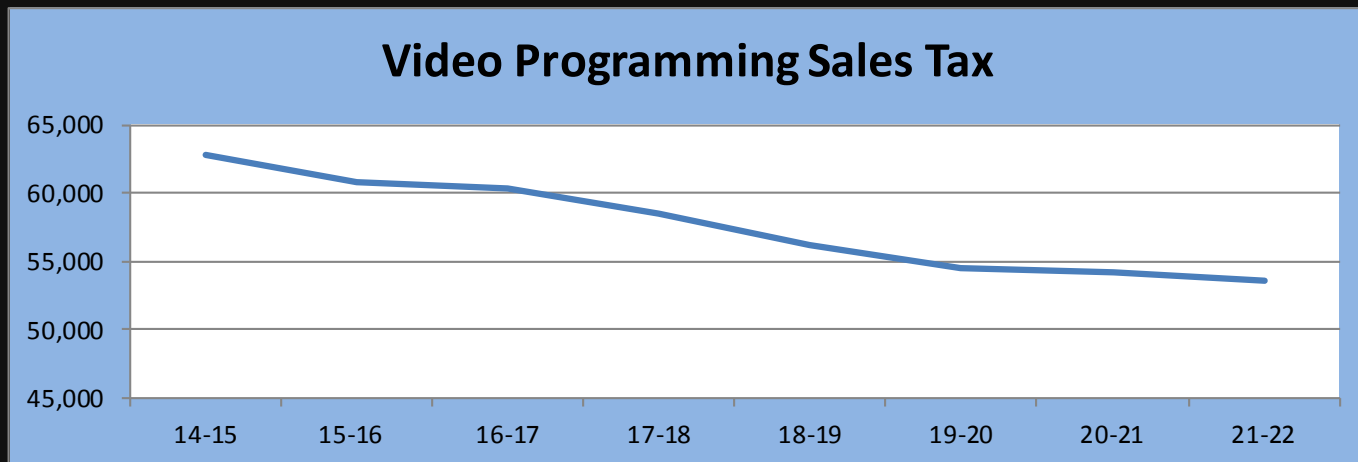


Video Programming Sales Tax

As of January 1, 2007, the local cable franchise system was replaced with a statewide video service franchising process. This effectively removed our ability to charge/collect franchise fees directly from the providers. The “pool” of money we share is made up of 7.23% of the net proceeds of tax collections on telecommunication services, 22.61% of the net proceeds of tax collections on video programming services, and 37% of the net proceeds of tax collections on direct-to-home satellite services.

We also account for the PEG support we pass through to Channel 10. We budget 1% less than what is projected in FY 2021.

Budgeted = \$53,600 – \$28,170 (PEG) = \$25,430 NET

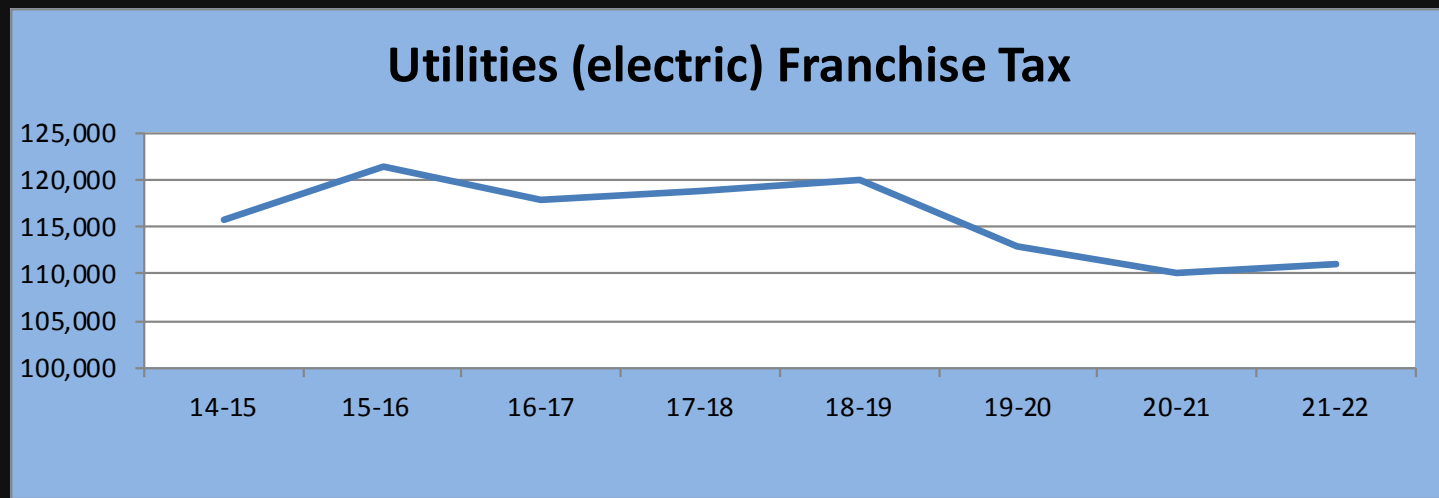


Electric Franchise Tax

Effective July 1, 2014, the general sales tax rate is applied to the sale of electricity. From the proceeds of that tax, 44% is allocated to be distributed to cities. Each city receives a franchise tax share equivalent to that received in FY2014 and an ad valorem share (based on tax levy) of the excess sales tax revenue. If there is insufficient revenue to provide each city with their franchise tax share, then every city's distribution is reduced proportionately.

Budgeting for no change in what is projected in FY 2021

Budgeted =\$111,000



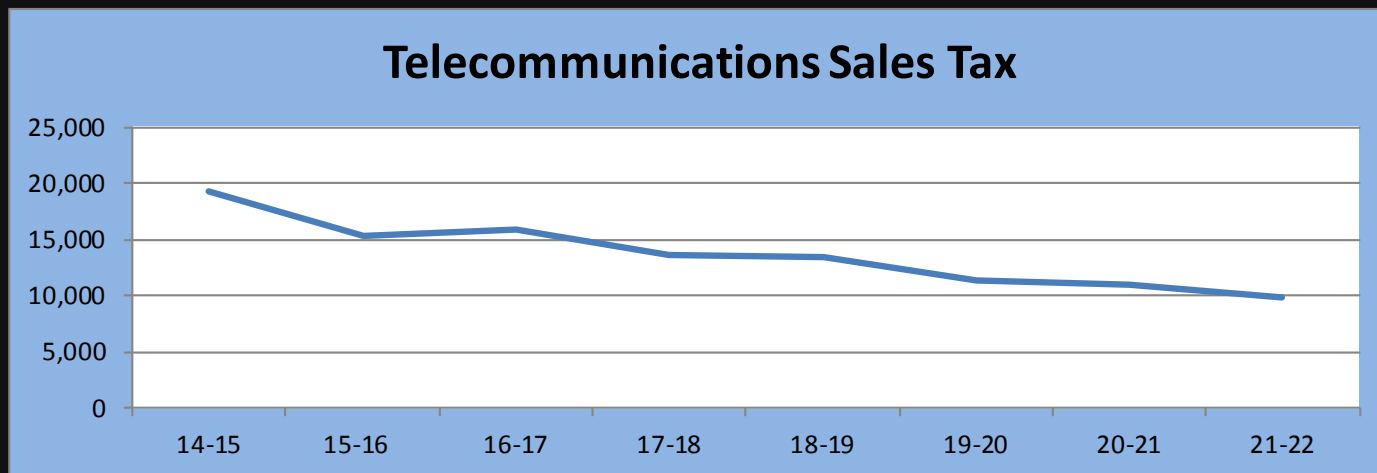
Telecommunications Sales Tax

Telecommunications Tax comes from a pool created by 18.7% of the telecommunications sales tax imposed by all 100 counties (after the first \$2.6 million is deducted) is shared by all cities.

Our share is determined by the proportion our old franchise fee contributed to the pool when it was created in 2001. Therefore, our share of the pool remains constant, but the pool can fluctuate based upon taxes collected.

Budgeting for a 10% reduction vs. FY2021 projection.

Budgeted =\$9,900



Rents & Concessions and Wildwood Rentals

Rents & Concessions reflect the revenue received from the enterprise funds for the rental of office space. Unchanged at \$18,000 from FY21.

The Wildwood line reflects our revenue from the rental of the units in Wildwood including the outdoor spaces at Gull Pointe.

The budgeted amount for Wildwood in FY22 uses a 96% occupancy rate.

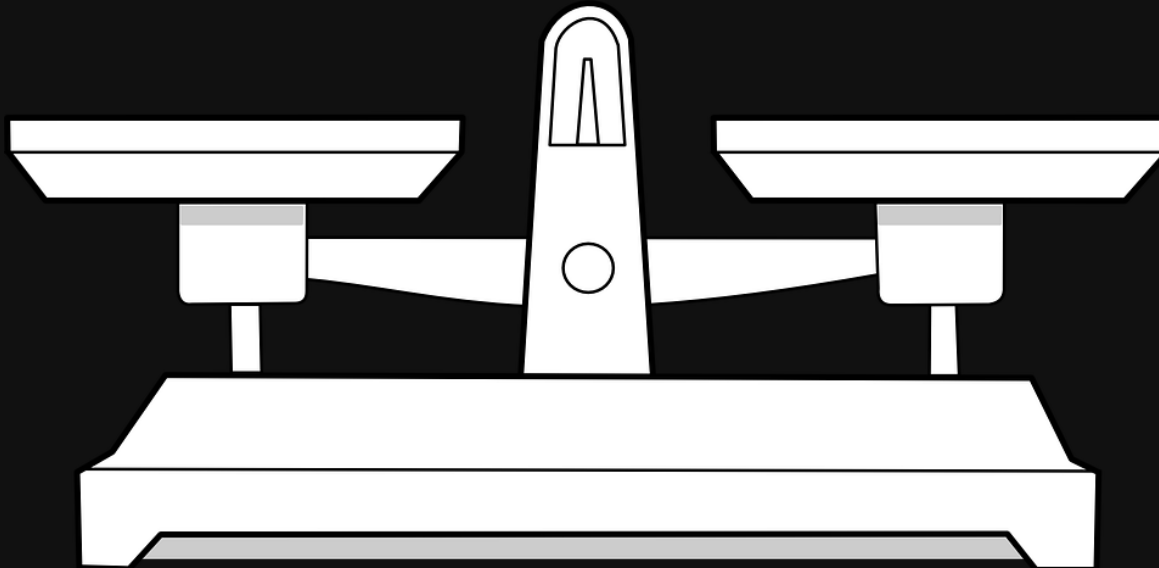
Wildwood is budgeted in FY22 at \$18,144.

WILDWOOD STORAGE		Monthly Revenue as of 4-8-21
Enclosed Units	20	\$1,260
Open Spaces	38	\$950
Total Units on Property	58	\$2,210
Less Town Occupied Units	9	\$635
Net Units Available for Rental	49	\$1,575
Vacant Available for Rent	0	\$0
Units Past Due or Over-locked	3	\$75
Total Loss/mth	3	\$75
Total Occupied and Paid	46	\$1,500
Rate of Paid Occupancy (units)	93.88%	
Rate of Paid Occupancy (dollars)	95.24%	
Projected Rate of Occupancy	96.00%	
Budgeted Revenue	\$18,144	

General Fund Summary

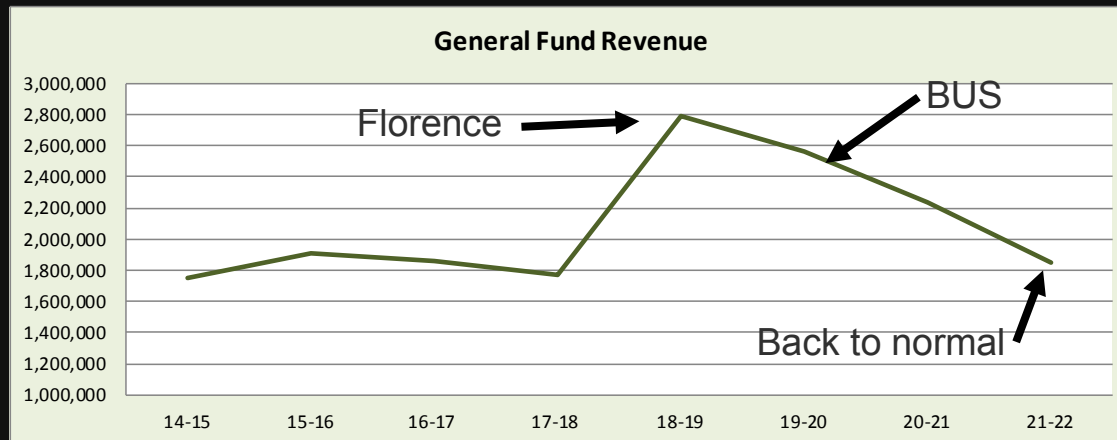
<i>General Fund</i>	
Total Revenue	1,891,341
Total Expenditures	1,891,341
Revenue - Expenditure =	0

Balanced- revenues equal expenditures (with appropriated fund balance)

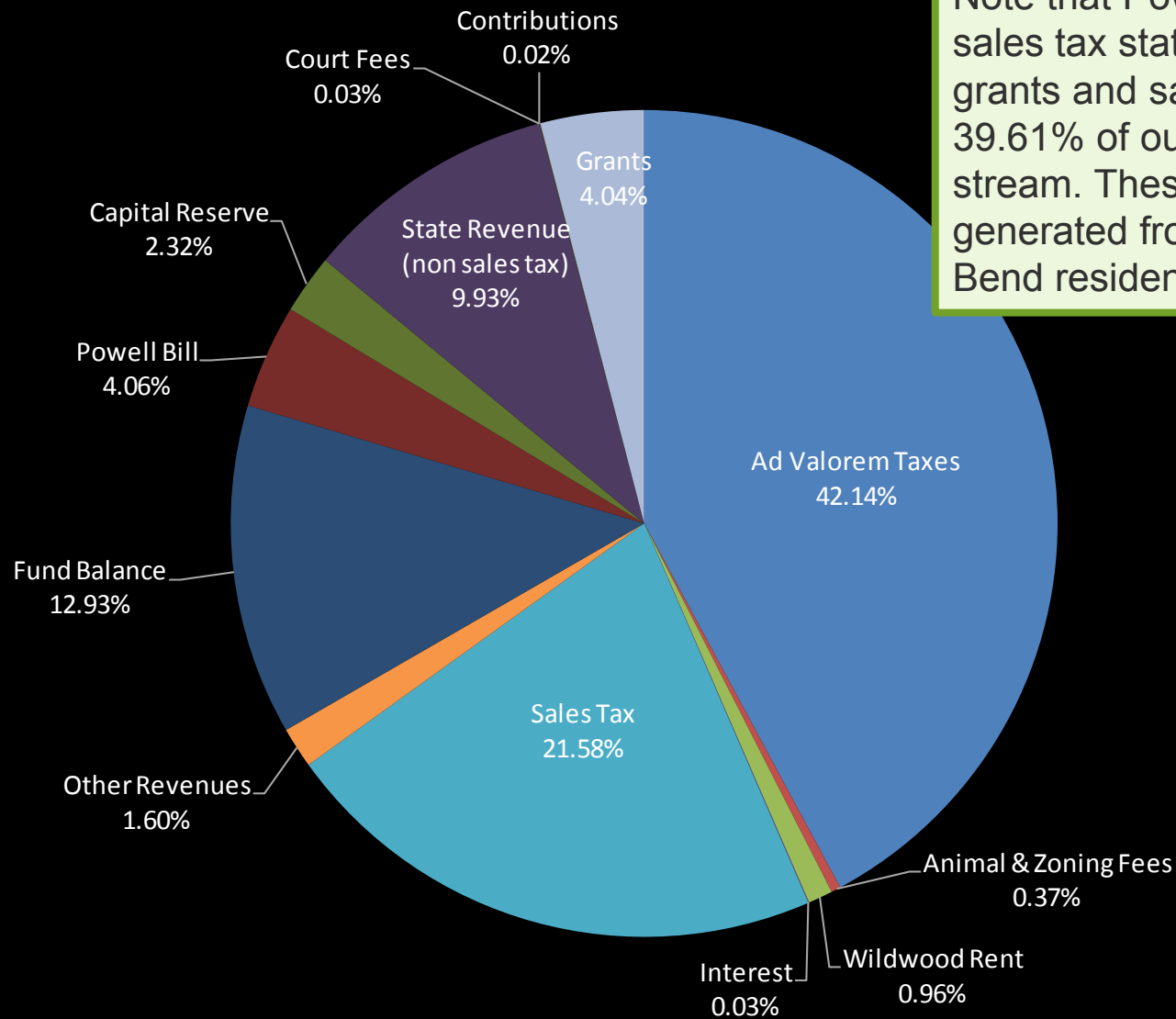


General Fund Revenue Summary

General Fund Revenue Summary					Change v. prior year	
	18-19	19-20	20-21	21-22	%	\$
	Actual	Actual	Current Budget	Proposed		
Ad Valorem Taxes	728,213	740,181	796,447	796,963	0.06%	516
Animal Licenses & Zoning Permits	16,079	7,984	7,400	7,000	-5.41%	-400
Interest	37,575	24,186	11,017	580	-94.73%	-10,437
Wildwood Rents	26,020	15,374	18,120	18,144	0.13%	24
Other Revenue & Rents	66,173	42,375	34,000	30,200	-11.18%	-3,800
Contributions	879	835	421	421	0.00%	0
Powell Bill (includes appropriation)	86,045	87,033	84,500	76,800	-9.11%	-7,700
State Revenue (other than sales tax)	202,530	191,618	191,771	187,725	-2.11%	-4,046
Sales Tax Revenue	454,871	375,874	385,953	408,111	5.74%	22,158
NCORR Loan/Grant Proceeds	1,000,000	0	0			
Government Grants (Fed, State & Count	56,984	1,042,743	91,802	76,445	-16.73%	-15,357
Fees (court refund)	311	383	500	500	0.00%	0
Charges to Other Funds	0	0	0	0	0.00%	0
Transfer from Capital Reserve	117,470	34,800	164,663	43,850	-73.37%	-120,813
Transfer from LESA Fund	0	0	0	0		0
Appropriated Fund Balance	0	0	446,048	244,602	-45.16%	-201,446
TOTAL	2,793,149	2,563,385	2,232,642	1,891,341	-15.29%	-341,301



General Fund Revenue Summary



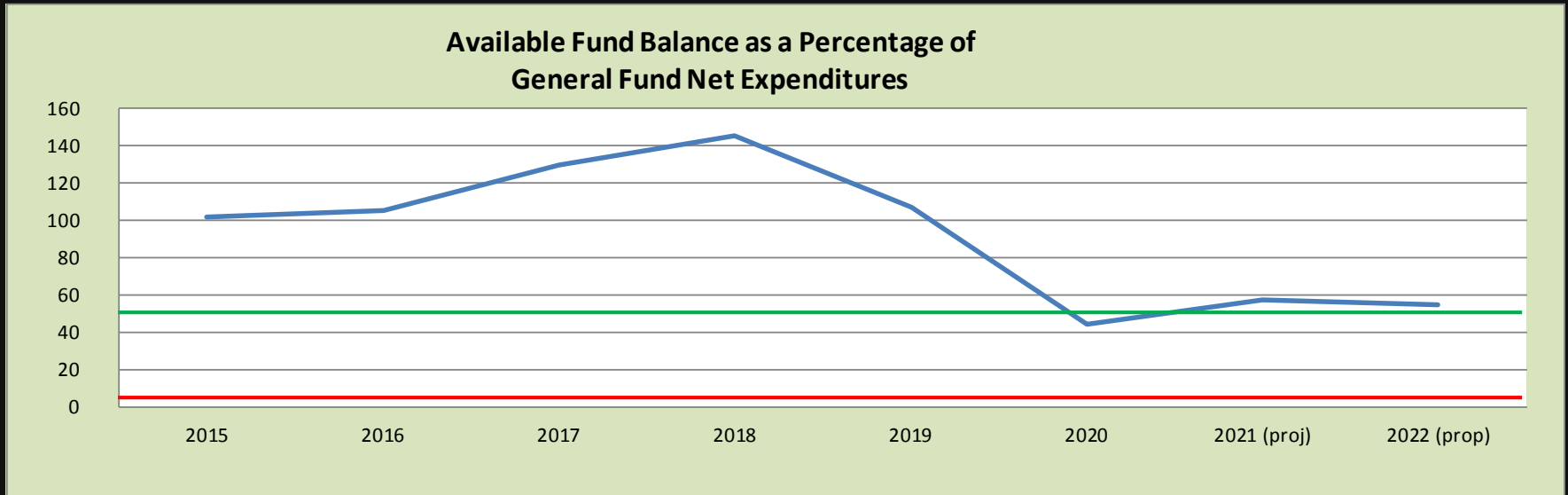
Note that Powell Bill, non-sales tax state revenue, grants and sales tax equal 39.61% of our revenue stream. These are not generated from River Bend residents alone.

General Fund Balance

Proforma Of General Fund Balance (less Capital Reserve)								
	2015	2016	2017	2018	2019	2020	2021 (proj)	2022 (prop)
Fund Balance \$ ⁽¹⁾	1,654,436	1,863,336	2,106,518	2,294,478	2,787,506	1,649,910	1,280,926	1,036,324
	2015	2016	2017	2018	2019	2020	2021 (proj)	2022 (prop)
Fund Balance %	101.8	105.6	130.0	145.3	107.0	44.5	57.4	54.8
Expenditures	1,624,877	1,764,770	1,620,547	1,579,598	2,604,224	3,711,081	2,231,064	1,891,341
50% expend	812,439	882,385	810,273	789,799	1,302,112	1,855,540	1,115,532	945,671
Ad Valorem Revenue	891,577	891,338	926,035	870,529	728,213	740,181	796,447	796,963
All Other Revenue	862,826	1,022,307	935,886	895,156	2,164,608	1,823,204	1,083,395	849,776
Revenue	1,754,403	1,913,646	1,861,921	1,765,685	2,892,821	2,563,385	1,879,842	1,646,739
Revenue-Expense	129,526	148,874	241,374	186,087	288,598	-1,147,696	-351,222	-244,602
⁽¹⁾ Fund balance for governmental funds in completed fiscal years as reported in the CAFR, less the amount committed for General Fund Capital Reserve, and including the assigned amount for LEO Separation Allowance.								

After dipping to a fund balance of 44.5% in 2020, we project a 57.4% fund balance at the end of FY2022. Fund balance is stated as a percentage of the previous year's expenditures. If the previous year had higher than normal expenses (i.e. FEMA , large capital project), that will affect the next year's fund balance percentage, even if the total dollar amount does not change.

General Fund Balance

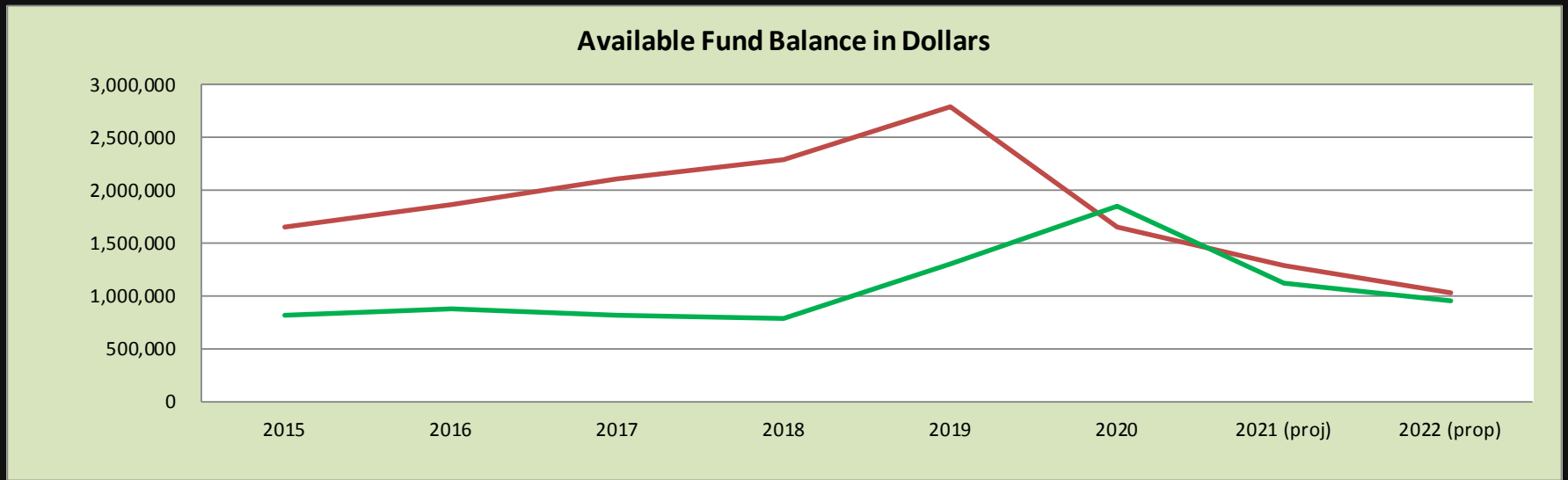


Blue Line= Actual Fund Balance (including projected and proposed)

Green Line= 50% minimum in accordance with town policy

Red Line= 8% minimum as recommend by LGC

General Fund Balance



Red Line= Actual Fund Balance (including projected and proposed)

Green Line= 50% minimum in accordance with town policy

The space between the two lines represents the excess fund balance we had over the 50% minimum, or as in 2020 the amount we were below the 50% policy.

Town of River Bend

Fiscal Year 2021-2022 Budget Workshop

May 11, 2021



- 25. Water and Sewer Fund Cash Levels**
- 26. Water Fund Departments**
- 27. Sewer Fund Departments**
- 28. Utility Financial Model**
- 29. Water and Sewer Revenue/Expense**