



**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		4,556,603

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 (land purchase for PW Bldg to PW Capital Projects)		291,272	
Total		3,028,232	

**21-B-06
CHANGES**

		964,378	
		-60,000	
		904,378	

Section 1. General Fund (continued)

		21-B-06 CHANGES
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 (land for PW building to PW Capital Projects)	124,439	-60,000
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	964,378
Total	<u>3,028,232</u>	<u>904,378</u>

Section 2. General Capital Reserve Fund

Anticipated Revenues		
Contributions from General Fund	107,000	
Interest Revenue	187	
Total	<u>107,187</u>	
Authorized Expenditures		
Transfer to General Fund	65,342	
Future Procurement	41,845	
	<u>107,187</u>	

Section 3. Law Enforcement Separation Allowance Fund

Anticipated Revenues:		
Contributions from General Fund	13,500	
Interest Revenue	45	
Total	<u>13,545</u>	
Authorized Expenditures:		
Separation Allowance	1,517	
Future LEOSSA Payments	12,028	
Total	<u>13,545</u>	

Section 4. Water Fund

**21-B-06
CHANGES**

			21-B-06 CHANGES
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	673,545	0
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	673,545	0
	<i>[1] Portion of department for bond debt service:</i>	<i>148,991</i>	

Section 5. Water Capital Reserve Fund

Anticipated Revenues			
	Contributions From Water Operations Fund	0	
	Interest Revenue	489	
	Total	489	
Authorized Expenditures			
	Future Expansion & Debt Service	489	

Section 6. Sewer Fund

**21-B-06
CHANGES**

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	<u>733,583</u>	0

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	<u>733,583</u>	0

[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	<u>22</u>	

Authorized Expenditures:

Future Expansion & Debt Service	<u>22</u>	
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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