



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 21-B-04
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 October 14, 2021, be amended as follows:

Summary

General Fund	2,041,684	
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	3,570,055	

Section 1. General Fund

Anticipated Revenues

		21-B-04 CHANGES
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 (recognize annual amount of allocation)	92,539	15,739
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	
Recovery Grant NCORR-FDLG-004	76,445	
Federal Disaster Assistance (Hurricane Florence Category Z)	35,434	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	
Appropriated Fund Balance (rem. From Hurricane Florence Cat Z, recognize annual amount of Powell Bill allocation & account for payroll for Project Manager)	291,272	-19,194
Total	2,041,684	31,979

Section 1. General Fund (continued)

		21-B-04 CHANGES
Authorized Expenditures		
Governing Body	32,000	
Administration (Bonus to full-time employees)	271,575	9,575
Finance (Bonus to full-time employees & account for payroll for Project Mgr)	192,018	6,978
Tax Listing	11,200	
Legal Services	24,000	
Elections	3,500	
Police (Bonus to full-time employees)	617,944	7,435
Public Buildings (landscaping \$5,739)	124,439	5,739
Emergency Services	4,000	
Animal Control (Bonus to full-time employees)	11,056	56
Street Maintenance (Bonus to full-time employees)	181,141	141
Public Works (Bonus to full-time employees)	161,197	197
Leaf & Limb and Solid Waste	44,000	
Stormwater Management (Bonus to full-time employees)	42,084	84
Wetlands and Waterways	3,000	
Planning & Zoning (Bonus to full-time employees)	50,563	563
Recovery Grant NCORR-FDLG-004 (Bonus to full-time employees)	77,602	1,127
Recreation & Special Events	7,500	
Parks & Community Appearance (Bonus to full-time employees)	44,699	84
Contingency	17,666	
Transfer To General Capital Reserve Fund	107,000	
Transfer To L.E.S.A. Fund	13,500	
Total	2,041,684	31,979

Section 2. General Capital Reserve Fund

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

Section 3. Law Enforcement Separation Allowance Fund

Anticipated Revenues:		
Contributions from General Fund	13,500	
Interest Revenue	45	
Total	13,545	
Authorized Expenditures:		
Separation Allowance	0	
Future LEOSSA Payments	13,545	
Total	13,545	

Section 4. Water Fund

**21-B-04
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		
<i>Appropriated Fund Balance (Bonus to full-time employees & account for payroll for Project Mgr)</i>	177,259	4,615	
Total	673,545		4,615
Authorized Expenditures			
<i>Administration & Finance [1] (Bonus to full-time employees & account for payroll for Project Mgr)</i>	515,645	4,615	
Operations and Maintenance	154,400		
Transfer To Fund Balance for Capital Outlay	3,500		
Transfer To Water Capital Reserve Fund	0		
Total	673,545		
<i>[1] Portion of department for bond debt service:</i>	148,991		

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-04
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 (Bonus to full-time employees & account for payroll for Project Mgr)	114,627	4,453
Total	733,583	4,453

Authorized Expenditures:

Administration & Finance [2] (Bonus to full-time employees & account for payroll for Project Mgr)	509,483	4,453
Operations and Maintenance	220,600	
Transfer to Fund Balance for Capital Outlay	3,500	
Transfer to Sewer Capital Reserve Fund	0	
Total	733,583	
<i>[2] Portion of department for bond debt service:</i>	128,659	

Section 7. Sewer Capital Reserve

Anticipated Revenues:

Contributions From Sewer Operations Fund	0	
Interest Revenue	22	
Total	22	

Authorized Expenditures:

Future Expansion & Debt Service	22	
	22	

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 20th day of January, 2022.

John R. Kirkland, Mayor

Attest:

Kristie J. Nobles, Town Clerk