



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 20-B-01
FISCAL YEAR 2020-2021**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2020-2021 Budget Ordinance be amended as follows:

Summary

General Fund	2,168,310	
General Capital Reserve Fund	61,248	
Law Enforcement Separation Allowance Fund	7,888	
Water Fund	572,234	
Water Capital Reserve Fund	2,800	
Sewer Fund	681,884	
Sewer Capital Reserve Fund	129	
	3,494,493	
Total		

Section 1. General Fund

Anticipated Revenues

		20-B-01 CHANGES
AD VALOREM Taxes 2020-2021	713,246	
AD VALOREM Tax-Motor Vehicle	83,200	
Animal Licenses	2,400	
Sales Tax 1% Article 39	136,448	
Sales Tax 1/2% Article 40	81,430	
Sales Tax 1/2% Article 42	68,324	
Sales Tax Article 44 105-524	9,549	
Sales Tax Hold Harmless Distribution	90,202	
Solid Waste Disposal Tax	2,500	
Powell Bill Allocation	84,500	
Beer and Wine Tax	13,500	
Video Programming Sales Tax	53,680	
Utilities Franchise Tax	114,261	
Telecommunications Sales Tax	10,330	
Court Refunds	500	
Zoning Permits	5,000	
State Grant (NC Dept. of Public Safety, Governor's Crime Commission)	22,653	22,653
Recovery Grant NCORR-FDLG-004	99,568	
Miscellaneous	8,000	
Interest-NCORR-FDLG-004 Investments	1,212	
Interest- Powell Bill Investments	50	
Interest-Gen Investments	9,755	
Contributions	421	
Wildwood Storage Rents	18,120	
Rents & Concessions	18,000	
Transfer From Capital Reserve Fund	42,970	
Appropriated Fund Balance (Rollover of budgeted revenue from FY19-20:	478,490	255,657
<i>NC Governor's Crime Commission Grant funds -\$5350 expended in FY20, reduces Appropriated Fund Balance, FEMA HMGF Channel Run drainage project \$122,707; FEMA HMGF Public Works bld. flooding \$64,800; BUS Capital Projects Fund Amend. #2 \$73,500 for Town Hall metal roof).</i>		
Total	2,168,310	278,310

Section 1. General Fund (continued)

		20-B-01 CHANGES
Authorized Expenditures		
Governing Body	28,700	
Administration	268,691	
Finance	120,181	
Tax Listing	10,880	
Legal Services	24,000	
Elections	0	
Police (Expend related to NC Dept. of Public Safety, Governor's Crime Commission)	590,548	17,303
Public Buildings (FEMA HMGF Public Works building, Flooding Project)	149,000	64,800
Emergency Services	4,000	
Animal Control	14,366	
Street Maintenance	221,686	
Public Works	167,240	
Leaf & Limb and Solid Waste	43,500	
Stormwater Management (FEMA HMGF Channel Run Project)	157,678	122,707
Wetlands and Waterways	3,000	
Planning & Zoning	48,363	
Recovery Grant NCORR-FDLG-004	100,780	
Recreation & Special Events	7,500	
Parks & Community Appearance	50,370	
Contingency	17,968	
Transfer To General Capital Reserve Fund	60,000	
Transfer To L.E.S.A. Fund	6,359	
Transfer To BUS Capital Projects Fund (Town Hall metal roof)	73,500	73,500
Total	<u>2,168,310</u>	<u>278,310</u>

Section 2. General Capital Reserve Fund

Anticipated Revenues		
Contributions from General Fund	60,000	
Interest Revenue	1,248	
Total	<u>61,248</u>	
Authorized Expenditures		
Transfer to General Fund	42,970	
Future Procurement	18,278	
	<u>61,248</u>	

Section 3. Law Enforcement Separation Allowance Fund

Anticipated Revenues:		
Contributions from General Fund	6,359	
Interest Revenue	100	
Appropriated Fund Balance	1,429	
Total	<u>7,888</u>	
Authorized Expenditures:		
Separation Allowance	<u>7,888</u>	

Section 4. **Water Fund**

Anticipated Revenues

Utility Usage Charges, Classes 1 & 2	188,595
Utility Usage Charges, Classes 3 & 4	8,534
Utility Usage Charges, Class 5	13,226
Utility Usage Charges, Class 8	2,971
Utility Customer Base Charges	234,862
Hydrant Availability Fee	21,411
Taps & Connections Fees	1,250
Nonpayment Fees	10,500
Late payment Fees	6,723
Interest Revenue	6,794
Sale of Capital Asset	1,501
Appropriated Fund Balance	75,867
Total	<hr/> 572,234

Authorized Expenditures

Administration & Finance [1]	447,734
Operations and Maintenance	121,000
Transfer To Fund Balance for Capital Outlay	3,500
Transfer To Water Capital Reserve Fund	0
Total	<hr/> 572,234

[1] Portion of department for bond debt service: 148,830

Section 5. **Water Capital Reserve Fund**

Anticipated Revenues

Contributions From Water Operations Fund	0
Interest Revenue	2,800
Total	<hr/> 2,800

Authorized Expenditures

Future Expansion & Debt Service	<hr/> 2,800
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Section 6. **Sewer Fund**

Anticipated Revenues:

Utility Usage Charges, Classes 1 & 2	249,338
Utility Usage Charges, Classes 3 & 4	17,688
Utility Usage Charges, Class 5	29,873
Utility Usage Charges, Class 8	6,202
Utility Customer Base Charges	292,304
Taps & Connection Fees	1,250
Late payment Fees	7,740
Interest Revenue	9,372
Sale of Capital Asset	1,500
Appropriated Fund Balance	66,617
Total	<hr/> 681,884

Authorized Expenditures:

Administration & Finance [2]	442,884
Operations and Maintenance	176,000
Transfer to Fund Balance for Capital Outlay	63,000
Transfer to Sewer Capital Reserve Fund	0
Total	<hr/> 681,884

[2] Portion of department for bond debt service: 128,520

Section 7. **Sewer Capital Reserve**

Anticipated Revenues:

Contributions From Sewer Operations Fund	0
Interest Revenue	129
Total	<hr/> 129

Authorized Expenditures:

Future Expansion & Debt Service	<hr/> 129
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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, 2020, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2020-2021" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$275,400,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.61%. The estimated collection rate is based on the fiscal year 2018-2019 collection rate of 99.61% by Craven County who has been contracted to collect real and personal property taxes for the Town of River Bend. Also included is a valuation of \$32,000,000 for purposes of taxation of motor vehicles with a collection rate of 100% by the North Carolina Vehicle Tax System.

Section 9. **Fees and Charges**

There is hereby established, for Fiscal Year 2021, 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 3.1% 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 2020-2021 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 August, 2020.

John R. Kirkland, Mayor

Attest:

Ann Katsuyoshi, Town Clerk