



Town of River Bend

Fiscal Year 2022-2023 Budget Workshop

Session II

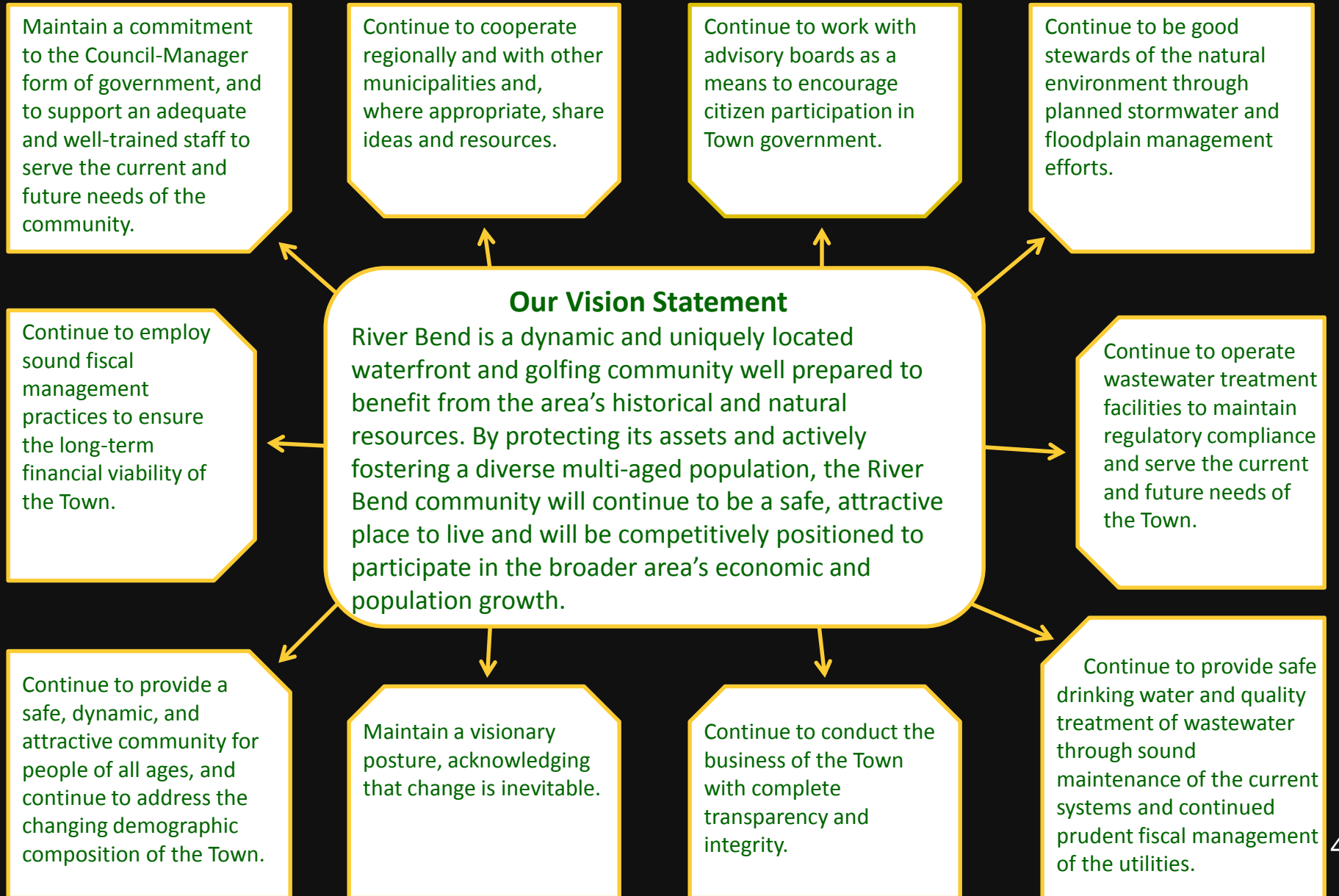


**This presentation and all of the previous
presentations for the FY22-23 budget
workshops are
available on the Town's webpage at:**

www.riverbendnc.org

Town of River Bend

Mayor and Town Council Priorities for Fiscal Year 2022-23 (approved 1-22-22)



Changes Since Last Meeting

Town of River Bend

Fiscal Year 2022-2023 Budget Workshop

May 3, 2022

- 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 1.

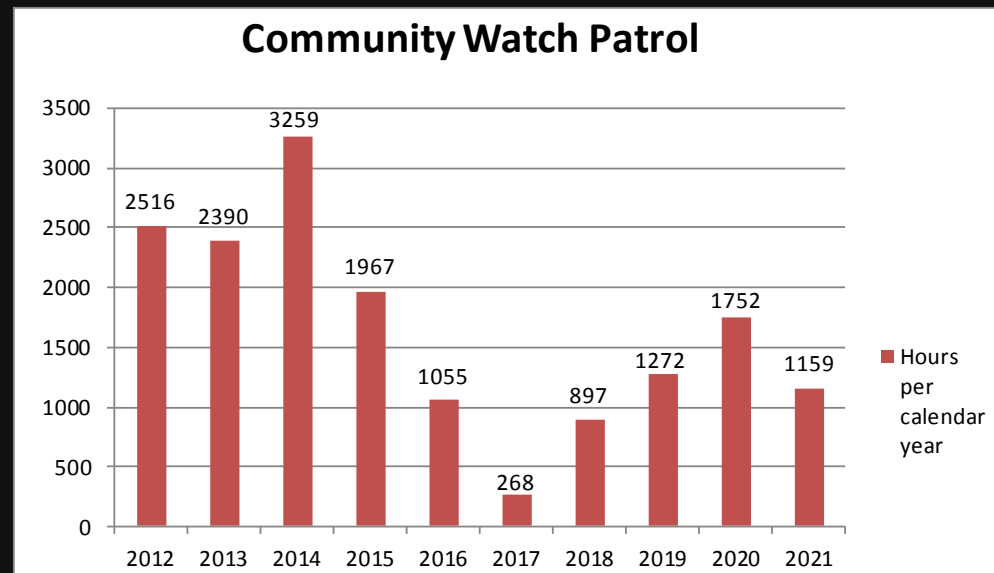
Provides coverage 24 hours per day – 7 days per week.

Special Services:

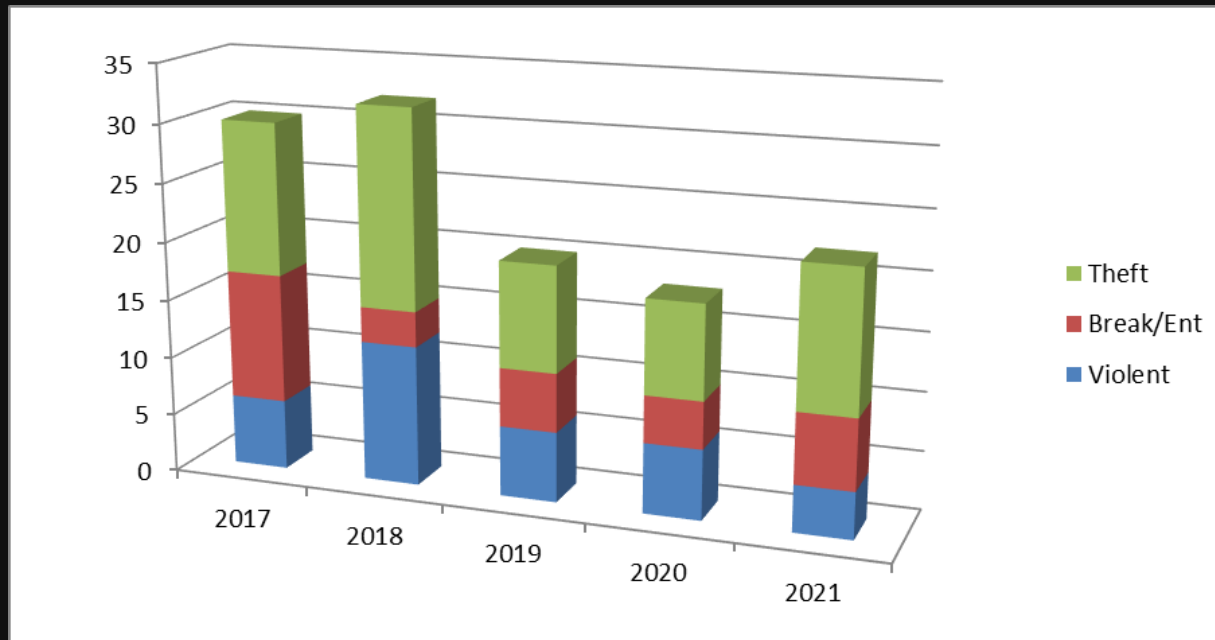
Bike Patrol

Community Watch

CERT

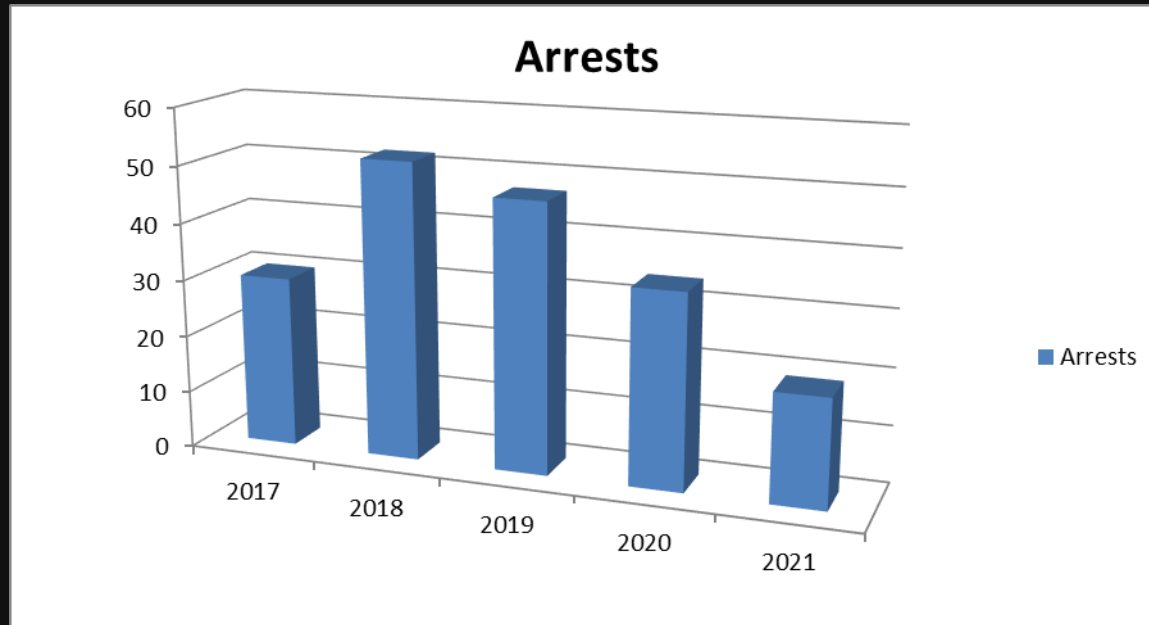


Police Department Statistics For Calendar Year 2021



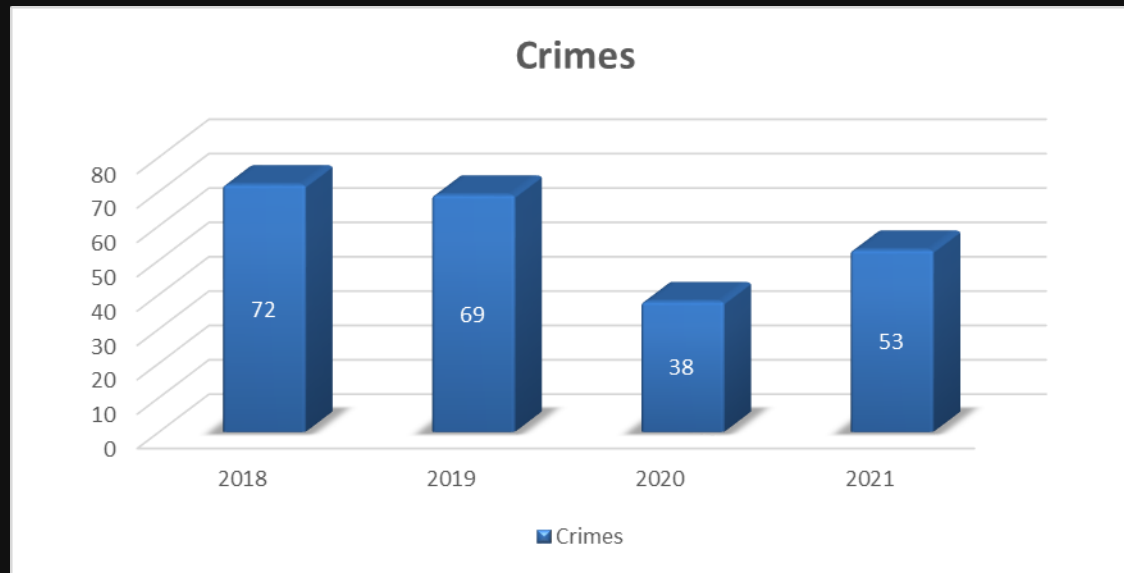
- As you can see, there has been a steady decrease over the years in crime. Since 2018, the town has enjoyed an overall decrease in the major categories of crime. We see a slight shift as the cost of living increases and normalcy of COVID-19 increases.
- Violent Crime is categorized as: Domestic, Assault, Sexual Assault, Communication of Threats.

Police Department Statistics



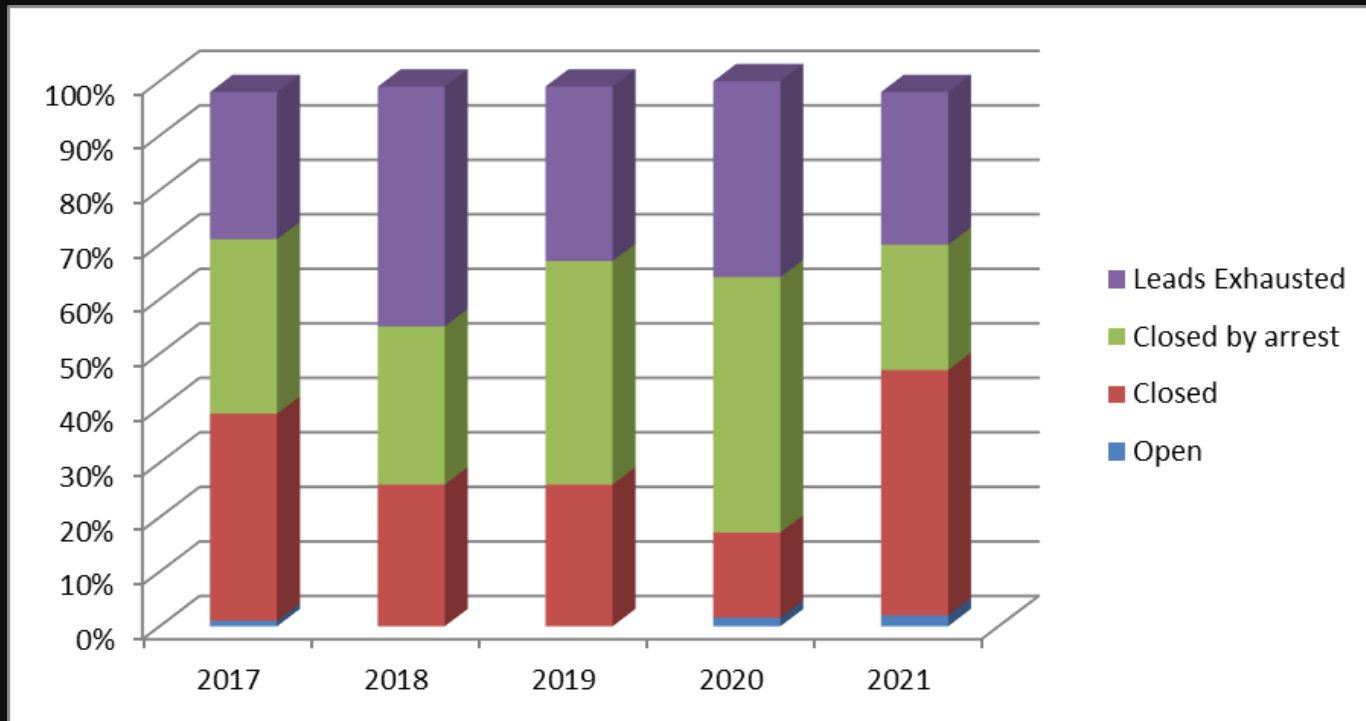
- The 2021 number of physical arrests (19) is 44.12 % less than the 2020 number of 34 arrests. This trend is due to a decrease in crimes of those living in town or the types of crimes that are taking place. For instance, we had 25 cases that were “Closed/Cleared” by arrest. This is due to warrants being issued, an outside agency serving the warrants, or the case being closed by a citation for the arrest.

Police Department Statistics



- The chart shows that during the years 2018 and 2019 there was a consistent average of 70.5 crimes that occurred. In 2020, we had a large decrease in crimes. We saw an increase to 53 crimes for 2021. I believe this is due to the increased cost of living and normalcy coming back after Covid-19. As you will see later, a large portion of these crimes are fraud based (35%).

Police Department Statistics



- In 2021, we had a higher amount of “Closed Cases” vs “Closed by Arrest”. However, 48 of those “Closed Cases” were “Unfounded”. What does “Unfounded” mean? Unfounded means the case is determined, through investigation, to be false or baseless. This year we have three (3) “Open Cases” that are “Inactive”. Each case involves having stolen items in the National Crime Information Center (NCIC). We have to keep them “Open” in case the property is recovered.

Police

Police		19-20		20-21		21-22		22-23	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/22	Expend. as of 02/28/22	Projected Year-End	Proposed Budget
4310									
121	Wages & Salaries (FT & PT)	316,154	309,823	322,613	326,570	342,351	216,697	339,757	360,863
122	Overtime	5,000	6,929	5,000	5,337	5,000	5,328	7,000	5,000
133	401(k) Retirement - LEO	14,931	15,047	14,804	16,099	15,346	10,627	16,244	16,510
181	FICA	24,135	24,318	24,646	25,349	25,503	18,611	26,527	27,491
182	Loc Govt Emp Retirement	30,401	29,191	32,873	34,843	38,027	24,795	38,321	44,276
183	Group Insurance	59,092	42,823	50,867	41,676	53,736	24,837	46,213	50,482
185	Unemployment Comp.	0	5	0	-22	0	157	157	0
186	Workers' Compensation Ins.	10,726	11,688	10,415	9,150	11,104	8,212	8,212	9,891
189	Uniform Maintenance	3,100	3,356	3,240	3,240	3,240	1,426	3,106	3,360
310	Travel & Subsistence	3,500	2,347	3,600	792	3,400	1,646	2,000	3,400
395	Training	2,200	741	2,200	555	2,100	425	1,000	2,100
399	Contracted Services	3,451	3,003	3,033	2,760	3,000	3,093	3,452	3,895
212	Uniforms	7,500	7,234	7,500	3,344	7,500	1,361	4,000	8,720
231	Community Watch	605	605	1,100	563	1,000	885	1,000	1,325
251	Motor Fuel	16,872	12,581	16,872	8,523	13,550	7,038	12,000	15,916
299	Supplies & Materials	19,000	15,020	25,300	16,932	25,509	11,597	25,509	19,425
320	Telephone & Postage	7,100	7,079	7,400	6,338	7,400	4,354	6,594	7,100
340	Printing	350	0	320	0	319	0	319	319
352	Maint & Repairs- Equip	2,000	370	1,000	654	1,200	200	750	1,200
353	Maint & Repairs- Auto	10,000	12,550	10,000	4,200	10,408	3,889	7,000	10,275
481	Indirect Cost- Labor	-4,472	-4,472	-4,488	-4,488	-4,699	-3,133	-4,699	-5,007
499	Byrne Justice Grant	22,653	5,347	17,303	15,063	22,170	0	22,170	0
491	Dues & Subscriptions	450	450	450	450	450	642	642	658
540	Capital Outlay- Motor Vehicles	37,000	49,454	40,000	41,368	52,500	0	52,500	0
9800									
988	Transfer to LESA Fund	13,500	13,500	6,359	6,359	13,500	13,500	13,500	13,500
TOTAL		605,248	568,989	602,407	565,654	653,614	356,187	633,274	600,700

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	100
Leads on Line	1,100
Copier Lease	<u>1,150</u>
	\$3,895

212– Uniforms– Uniforms and \$1,000 for vest \$8,720

231- Community Policing– Community Watch \$1,325

Police

299– Supplies and Materials–

General Supplies	\$ 9,350
Ammunition, weapons maintenance	4,605
Sign for exterior at PD	3,270
Vehicle Vault (2)	<u>2,200</u>
	19,425

353 – Maintenance and Repair - Auto

Tires	\$ 4,075
Alignment	500
Oil Changes	1,700
Other Maintenance and Repair	<u>4,000</u>
	10,275

540- Capital Outlay- 0

Police

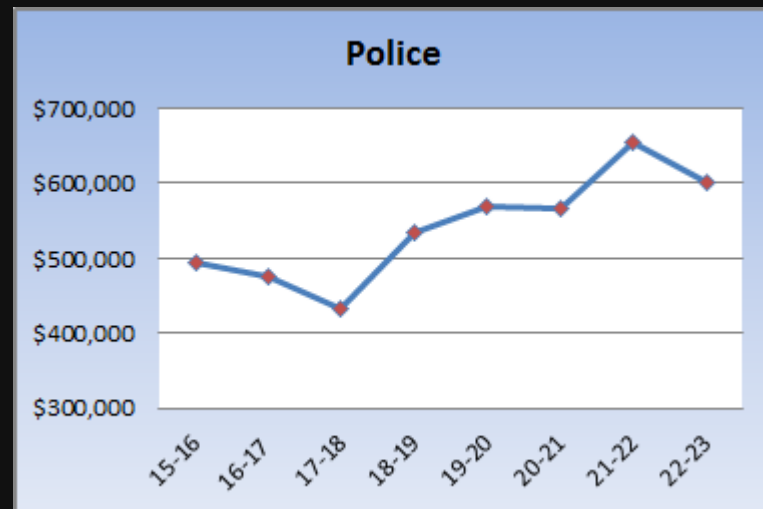
988– Transfer to Law Enforcement Separation Allowance (LESA) Fund–
Funding for separation allowance \$13,500

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
- 1 Reserve positions (unpaid)

8.10% decrease



Recreation & Special Events

Recreation & Special Events		19-20		20-21		21-22			22-23
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/22	Expend. as of 02/28/22	Projected Year-End	Proposed Budget
6120									
399	Contracted Services	5,800	538	13,600	2,511	5,600	750	2,500	5,600
299	Supplies & Materials	1,900	1,459	1,900	294	1,900	476	900	2,000
TOTAL		7,700	1,998	15,500	2,805	7,500	1,226	3,400	7,600

399 Contracted Services –

Food/Rental - July 4th 4,100

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

299 – P&R Events \$2,000

No Employees

1.33% increase



Recreation & Special Events

Detail of Activities and Expenses Per Event			
Date	Activity	Item	Cost
July	4th of July	S and Band	4,100
Sept	Game Event	R,P	35
Oct	Workshop-adult	R,S	85
Oct	Trunk or Treat	R,S,P	200
Oct	Community Day	S and Advertising	115
Nov	Workshop-adults	R,S	85
Nov	Thanksgiving game	R,P	75
Dec	Tree Lighting Ceremony	R,S	150
Jan	Game Event	R,P	35
Jan	Workshop-adult or speaker	R,S	85
Feb	Workshop-kids	R,S	50
Feb	Presenter	R	25
Mar	Game Event	R,P	35
April	Pizza and Painting	R,P	125
April	Easter Egg Hunt	S,P	400
April	Volunteer Day	S and Food	1,500
May	Sunday concert	R and Band	500
		TOTAL	7,600
Key	R= Refreshments S=Supplies P=Prize		

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

Parks & CAC

Parks & CAC		19-20		20-21		21-22		22-23	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/22	Expend. as of 02/28/22	Projected Year-End	Proposed Budget
6130									
121	Wages & Salaries	21,540	19,524	25,432	20,183	19,237	7,466	17,982	29,401
122	Overtime	0	113	0	0	0	16	16	0
134	401(k) Retirement	831	761	865	752	641	189	597	861
181	FICA	1,671	1,484	1,970	1,526	1,495	567	1,377	2,276
182	Loc Govt Emp Retirement	1,533	1,363	1,807	1,527	1,491	420	1,356	2,138
183	Group Insurance	4,404	2,864	3,793	2,820	3,024	673	2,240	3,745
185	Unemployment Comp.	0	45	0	27	0	-1	-1	0
186	Workers' Compensation Ins.	1,047	1,197	1,199	1,087	900	590	590	1,230
310	Travel & Subsistence	0	0	0	0	0	0	0	0
399	Contracted Services	4,400	855	4,500	4,620	3,500	2,590	3,500	3,500
299	Supplies & Materials	3,034	3,771	2,800	5,227	4,415	3,187	4,415	2,800
358	CAC	2,300	413	2,000	2,302	2,000	1,007	2,000	2,000
330	Utilities	4,000	4,722	5,200	4,350	5,200	3,334	5,001	5,400
351	Maint & Repairs- Bldg & Grnds	4,000	0	4,000	0	4,500	5,338	5,338	4,557
352	Maint & Repairs- Equipment	2,000	0	2,000	0	2,220	0	1,000	2,000
481	Indirect Cost- Labor	-5,100	-5,100	-5,196	-5,196	-3,924	-2,616	-3,924	-5,208
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	45,700	45,700	0	0	0	0	0	25,000
593	Landscaping	0	0	0	0	0	0	0	0
TOTAL		91,360	77,712	50,370	39,225	44,699	22,761	41,487	79,700

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 –

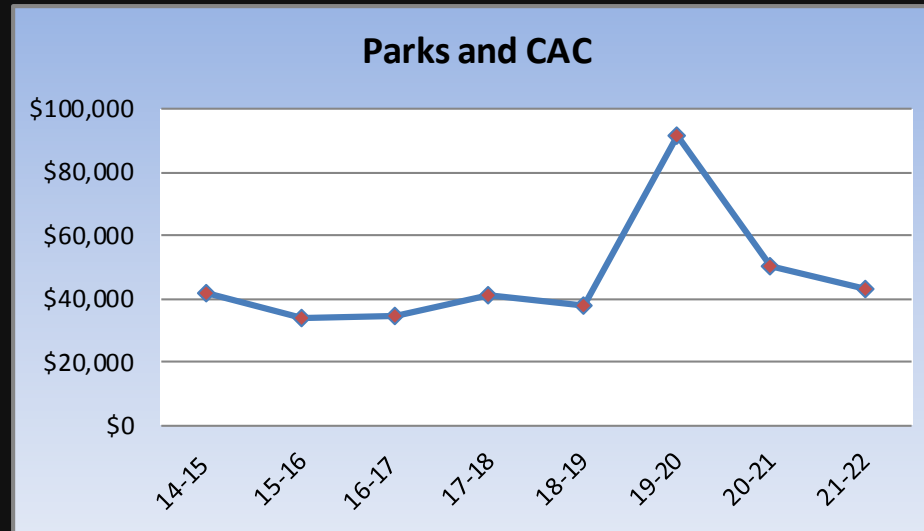
Turf Maintenance at Town Hall	\$1,500
Porta Potty Rental – Kayak Launch	1,000
Other services (tree work, etc.)	<u>1,000</u>
	\$3,500

358 – Community Appearance Commission –

Community Appearance Commission:	
Consult with Tree Arborist	1,500
Beautification and Awards Program	<u>500</u>
	2,000

Parks & CAC

352 & 351 – Maintenance & Repairs – \$6,557



3 Employees: 15% allocation

78.3% increase

Emergency Services

Emergency Services		19-20		20-21		21-22		22-23
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/22	Expend. as of 02/28/22	Projected Year-End Budget
4330								
121	Wages & Salaries	0	0	0	0	0	0	0
122	Overtime	0	0	0	0	0	0	0
133	401(k) Retirement - LEO	0	0	0	0	0	0	0
134	401(k) Retirement - other empl	0	0	0	0	0	0	0
181	FICA	0	0	0	0	0	0	0
182	Loc Govt Emp Retirement	0	0	0	0	0	0	0
183	Group Insurance	0	0	0	0	0	0	0
185	Unemployment Comp.	0	0	0	0	0	0	0
186	Workers' Compensation Ins.	0	0	0	0	0	0	0
399	Contracted Services	63,082	36,231	2,440	2,619	2,440	2,544	2,604
232	CERT	975	0	565	0	565	67	200
299	Supplies & Materials	356	5,871	1,570	1,528	570	15	100
450	Property & Liability Ins.	410	323	425	317	425	317	317
TOTAL		64,823	42,425	5,000	4,463	4,000	2,942	3,221

399 – Contracted Services–

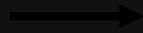
- \$1,940 for Blackboard Connect "reverse 911", (\$3,877 total, \$970 to be paid by water and \$970 by sewer).

232 – CERT - \$565

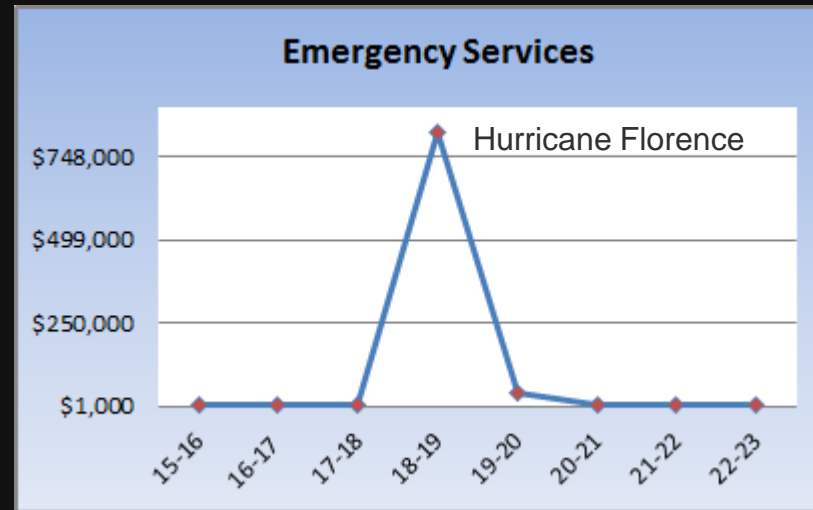
Emergency Services

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 \$25 per member.

232 – CERT— River Bend CERT currently has 13 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
7.5% decrease



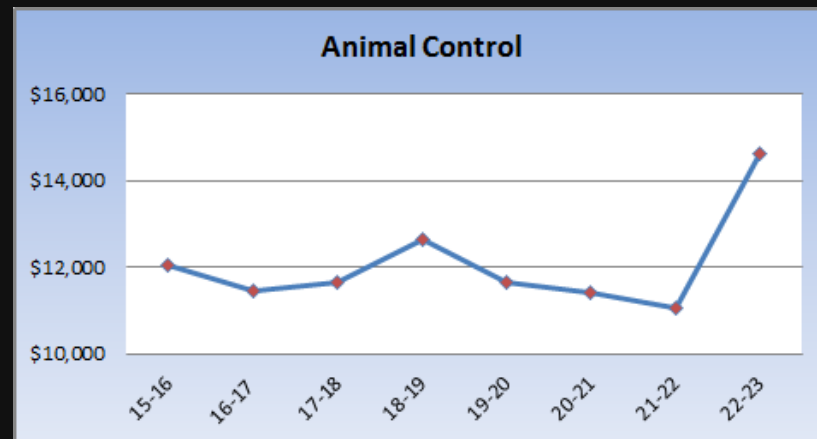
Animal Control

Animal Control		19-20		20-21		21-22			22-23
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/22	Expend. as of 02/28/22	Projected Year-End	Proposed Budget
4380									
121	Wages & Salaries	11,038	10,075	11,494	10,025	8,467	2,504	5,477	11,432
122	Overtime	0	75	75	0	75	11	75	75
134	401(k) Retirement	554	508	577	501	428	126	278	578
181	FICA	847	765	882	755	654	189	425	884
182	Loc Govt Emp Retirement	1,061	909	1,247	1,017	1,023	280	630	1,480
183	Group Insurance	2,936	1,910	2,528	1,880	2,016	449	1,444	2,497
185	Unemployment Comp.	0	10	0	17	0	0	0	0
186	Workers' Compensation Ins.	597	712	631	573	462	336	336	542
310	Travel & Subsistence	0	0	0	0	0	0	0	0
395	Training	0	0	0	0	0	0	0	0
299	Supplies & Materials	358	99	396	114	547	194	300	584
481	Indirect Costs- Labor	(3,400)	(3,400)	(3,464)	(3,464)	(2,616)	(1,744)	(2,616)	(3,472)
TOTAL		13,991	11,663	14,366	11,418	11,056	2,344	6,349	14,600

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

3 Employees: 10% allocation

32.06% increase



Wetlands and Waterways

Wetlands and Waterways		19-20		20-21		21-22		22-23
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/22	Expend. as of 02/28/22	Projected Year-End Budget
4760								
399	Contracted Services	0	0	0	2,295	0	0	0
310	Travel & Subsistence	250	0	250	0	250	0	250
395	Training	250	0	250	0	250	0	250
299	Supplies & Materials	1,000	733	1,000	86	1,000	93	500
359	Maintenance & Repairs	3,000	0	5,500	3,565	1,500	0	500
590	Capital O/L- Other Structures	0	0	65,000	65,000	0	0	0
TOTAL		4,500	733	72,000	70,946	3,000	93	1,500

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, \$800

359 – Maintenance & Repairs, Signs – \$1,700

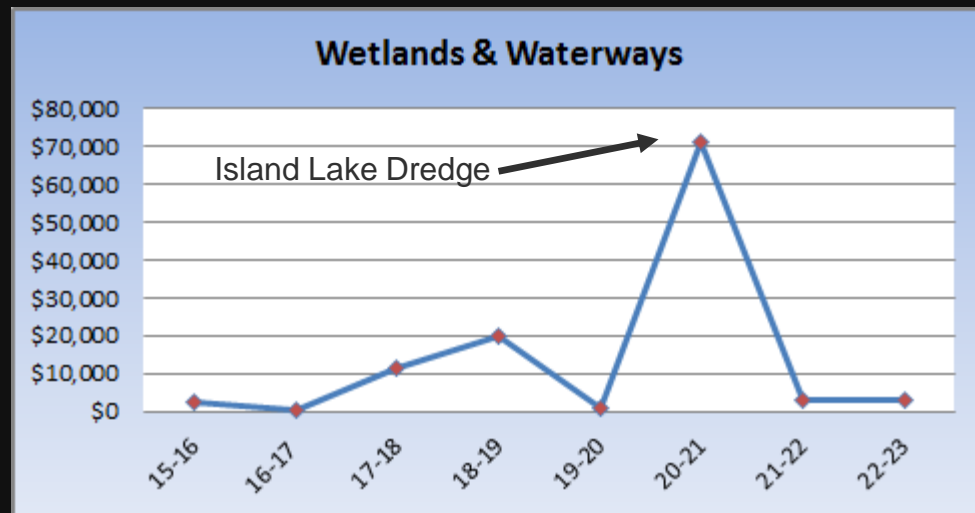
Wetlands and Waterways

Historical EWAB activities:

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

No Employees

3.33% decrease



Leaf & Limb and Solid Waste

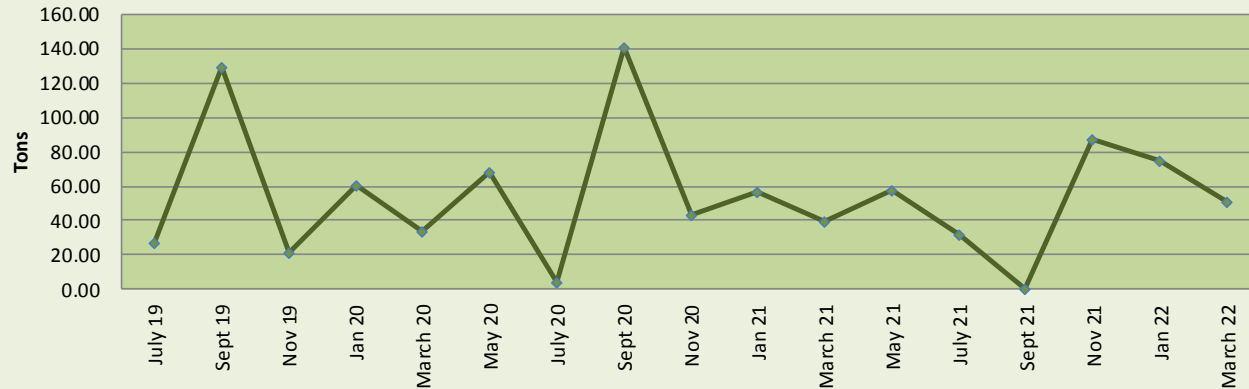
Leaf & Limb / Solid Waste		19-20		20-21		21-22			22-23
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/22	Expend. as of 02/28/22	Projected Year-End	Proposed Budget
4710									
396	Leaf & Limb Pick-up Services	40,450	30,280	59,949	46,324	40,450	22,547	37,315	47,050
399	Contracted Services	2,220	2,727	2,640	2,898	3,000	1,814	3,107	3,385
299	Supplies & Material	530	156	410	0	550	0	100	565
499	Miscellaneous	0	0	0	0	0	0	0	0
TOTAL		43,200	33,163	62,999	49,223	44,000	24,361	40,522	51,000
Rounded									
		\$	Tons	\$/ton	# of pick-ups/yr.	Budget for 55.22 tons per			
396	K.A. Jones (contractor)	41,250	55.00	125.00	6	pick-up, which is average tons			
	Landfill Tipping Fee	5,775	55.00	17.50	6	for previous 5 years			
	Landfill Facility Fee	25							
		47,050				Contract expires 6-30-2026			
399	Dumpster	3,325							
	Recycling fee	60							
		3,385							

No Employees

15.91 % increase

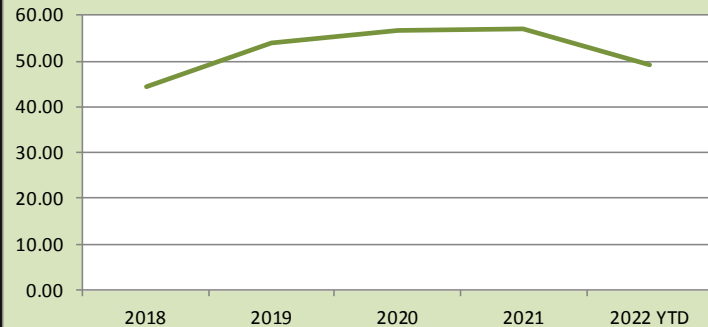
Leaf & Limb

Leaf-and-Limb Collection

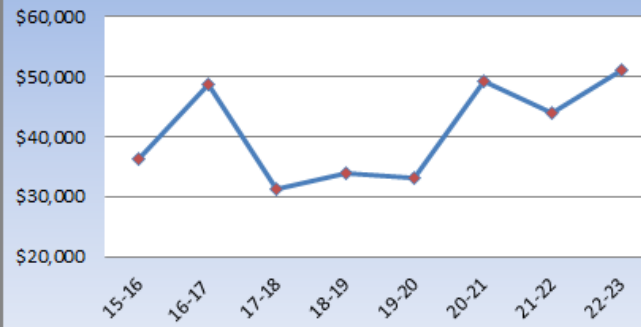


These charts do not include Hurricane Florence related debris removed by primary contractor. Spikes are for Hurricanes Dorian and Isaias

Average Tons per Bi-Monthly Pick-up



Leaf & Limb and Solid Waste



Fiscal Year	2017	2018	2019	2020	2021	2022 YTD
Avg Tons/PU	48.08	44.38	53.80	56.72	57.07	49.07
Total Tons	384.66	266.26	322.81	340.32	342.42	245.35

Planning & Zoning

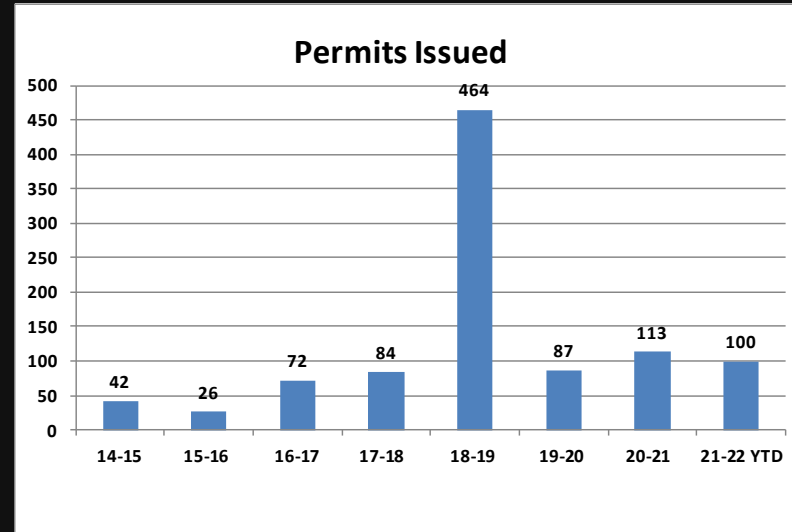
Planning and Zoning 4910		19-20		20-21		21-22			22-23
		YR End	Actual	YR End	Actual	Current	Expend.	Projected	Proposed
		Budget	Year-End	Budget	Year-End	Budget 03/10/22	as of 02/28/22	Year-End	Budget
121	Wages & Salaries	47,744	48,308	49,224	50,936	50,962	34,107	51,210	53,448
122	Overtime	0	0	0	0	0	0	0	0
134	401(k) Retirement	2,340	2,416	2,413	2,547	2,471	1,695	2,561	2,620
181	FICA	3,580	3,766	3,692	3,970	3,779	2,655	3,918	4,009
182	Loc Govt Emp Retirement	4,359	4,324	5,097	5,170	5,806	3,792	5,812	6,556
183	Group Insurance	9,839	6,764	8,477	7,039	8,952	4,188	8,019	8,403
185	Unemployment Comp.	0	0	0	17	0	34	34	0
186	Workers' Compensation Ins.	981	937	981	1,002	1,035	921	921	1,103
189	Automobile Allowance	1,260	1,260	1,260	1,308	1,260	824	1,260	1,260
310	Travel & Subsistence	400	343	600	0	600	0	0	500
395	Training	400	170	1,000	240	1,000	448	750	825
193	Engineering	400	0	400	0	400	0	0	0
194	Professional Services - Survey	325	0	325	0	325	0	325	325
399	Contract Services	11,800	9,000	1,882	203	1,975	0	0	1,500
299	Supplies & Materials	372	906	0	394	0	299	299	201
320	Telephone & Postage	300	644	500	437	500	396	500	500
481	Indirect Cost- Labor	-27,095	-27,096	-27,488	-27,488	-28,502	-19,001	-28,502	-29,950
TOTAL		57,005	51,740	48,363	45,776	50,563	30,357	47,107	51,300

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

399– Contract Services– Nuisance abatement

Planning & Zoning

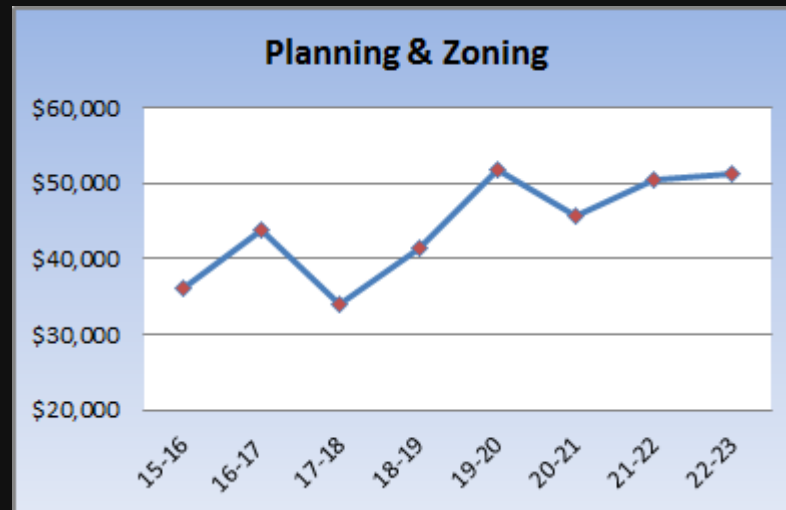
Fiscal Year	Permits Issued
11-12	89
12-13	26
13-14	54
14-15	42
15-16	26
16-17	72
17-18	84
18-19	464
19-20	87
20-21	113
21-22 YTD	100
Prior Year Permit # pulled from CAFR	



18-19= Hurricane Florence

1 Employee:
Assistant Zoning Administrator

1.46% increase



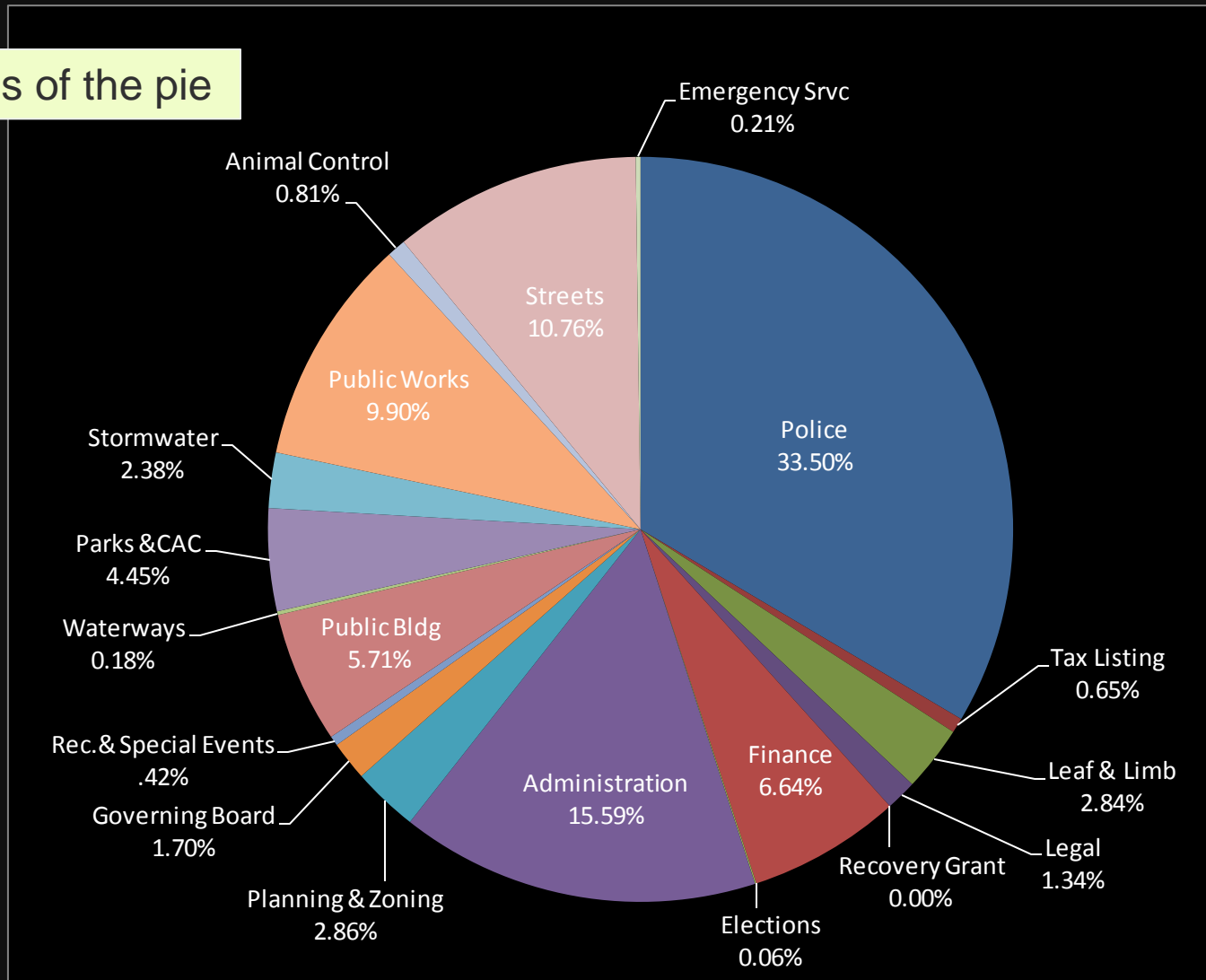
General Fund Expenditure Summary

General Fund Expenditure Summary						Change v. prior year		
		18-19	19-20	20-21	21-22	22-23	%	\$
Dept #	Department Name	Actual	Actual	Actual	Current Budget	Proposed		
4110	Governing Body	21,043	21,105	20,319	32,000	30,400	-5.00%	-1,600
4120	Administration*	242,423	243,271	255,935	271,575	279,600	2.95%	8,025
4130	Finance*	155,517	1,060,513	130,443	192,018	119,000	-38.03%	-73,018
4140	Tax Listing	9,518	9,737	10,461	11,200	11,600	3.57%	400
4150	Legal Services	21,157	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*	533,778	568,989	565,654	653,614	600,700	-8.10%	-52,914
4190	Public Buildings*	122,672	102,918	170,305	184,439	102,300	-44.53%	-82,139
4330	Emergency Services	821,465	42,425	4,463	4,000	3,700	-7.50%	-300
4380	Animal Control*	12,637	11,663	11,418	11,056	14,600	32.06%	3,544
4510	Street Maintenance*	173,130	145,054	188,123	186,141	193,000	3.68%	6,859
4560	Public Works*	146,665	155,071	155,553	161,197	177,500	10.11%	16,303
4710	Leaf & Limb and Solid Waste	33,854	33,163	49,223	44,000	51,000	15.91%	7,000
4730	Stormwater Management*	21,740	29,924	204,998	37,084	43,100	16.22%	6,016
4760	Wetlands & Waterways	20,077	733	70,946	3,000	2,900	-3.33%	-100
4910	Planning & Zoning*	41,534	51,740	45,776	50,563	51,300	1.46%	737
6120	Recreation & Special Events	6,125	1,998	2,805	7,500	7,600	1.33%	100
6130	Parks & CAC*	37,614	77,712	39,225	44,699	79,700	78.30%	35,001
4915	NCORR Recovery Grant*	42,637	86,601	99,002	77,602	-	-100.00%	-77,602
Department Expenditure Total		2,463,585	2,659,472	2,040,649	1,999,188	1,793,000	-10.31%	-206,188
	Contingency (1% per policy)	16,639	11,509	5,968	17,666	17,930	1.49%	264
	Transfer to Capital Reserve	124,000	-	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		2,604,224	3,711,081	2,180,117	2,123,854	1,870,931	-11.91%	-252,923

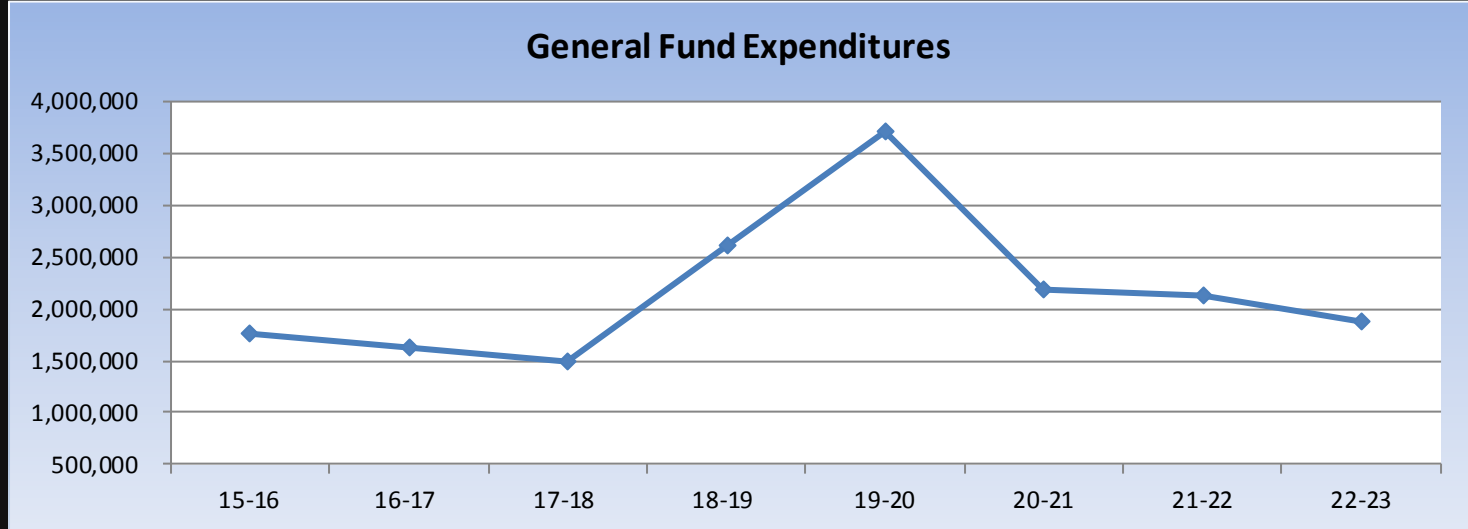
9 of 19 General Fund departmental budgets are reduced or unchanged as compared to previous year. Average increase in the other 10 is \$8,398. Overall spending is reduced by \$252,923 or 11.91%.

General Fund Expenditure Summary

19 slices of the pie



General Fund Expenditure Summary



The difference between the FY15-16 (actual) and FY22-23 (proposed), expenditures amount is + 6.0% or + \$106,161.

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 2022, 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: **\$30,325.25**

Cumulative rate of inflation: **21.3%**

CALCULATE

Learn how this calculator works. The US Inflation Calculator uses the latest US government CPI data published on April 12, 2022 to adjust for inflation and calculate the cumulative inflation rate through March 2022. The U.S. Labor Department's Bureau of Labor Statistics will release the Consumer Price Index (CPI) with inflation data for April on May 11, 2022. (See a chart of recent inflation rates.)

INFLATION

U.S. Inflation Highest Since 1981 as CPI Hits 8.5% in March

🕒 APRIL 12, 2022 💬 LEAVE A COMMENT

Over basically that same 7 year period, inflation has increased 21.3% or an average of 3.04% per year. I say basically because we operate on a fiscal year, not a calendar year, and we are projecting to June 30, 2023. These figures are only through March, 2022.

Source:

www.usinflationcalculator.com/

If we kept pace with inflation from FY15-16, the expense in FY23 would be \$2,140,666. It is projected to be \$1,870,931, which is \$269,735 below the inflationary line.

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

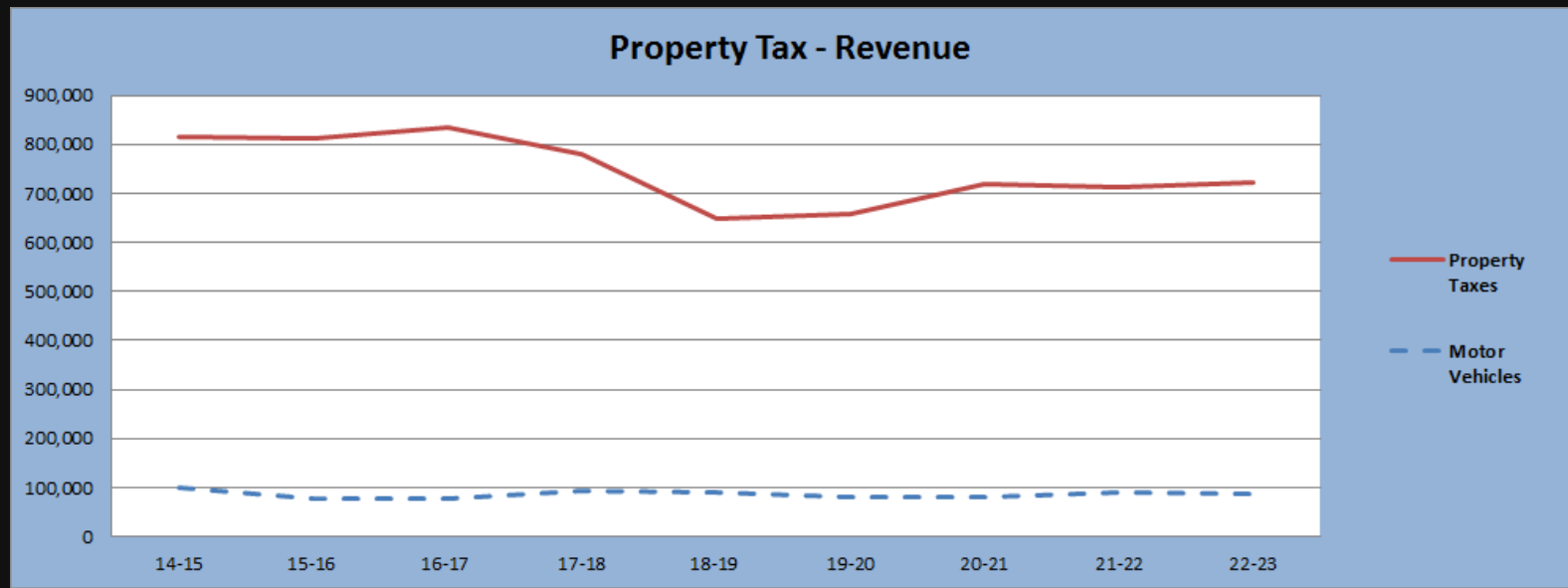
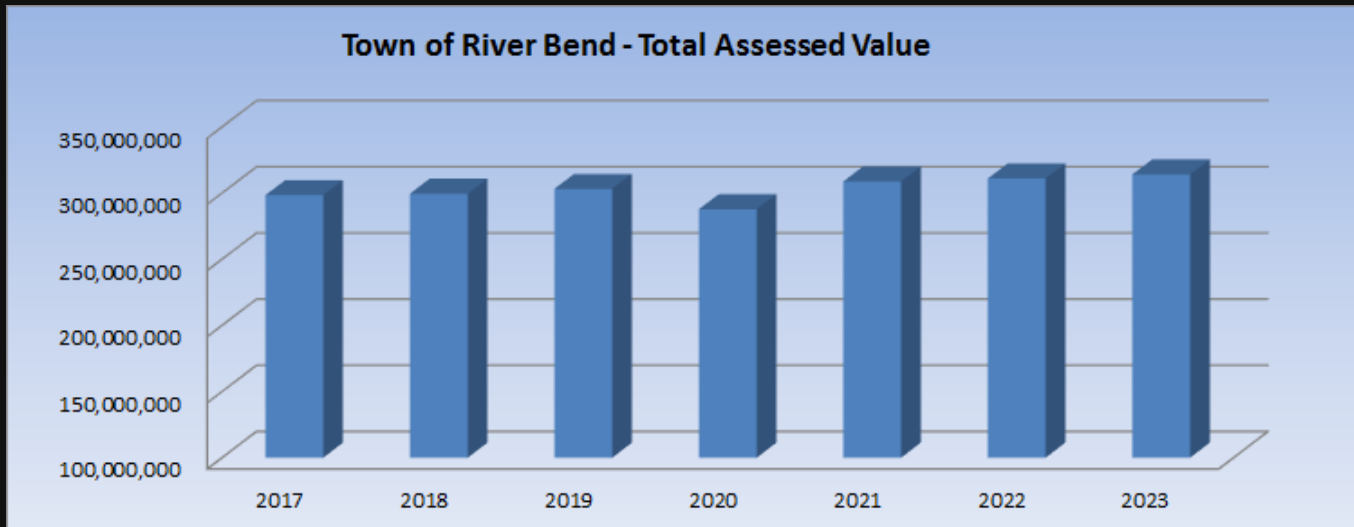
Business equipment

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

Craven Co. Tax Administrator's Estimate		Tax Base	Tax Rate	Total Levy	Collection Rate	FY22-23 Budgeted	Collection Cost
Real property/Personal Property/Utility		\$ 278,500,000	0.26	724,100	99.67%	721,710	1.0%
NC Vehicle Tax System		35,500,000	0.26	92,300	100.00%	92,300	4.0%
TOTAL		314,000,000					
1 cent = \$ 31,308 (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



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 2020 we received 0.96652% of the total county distribution.

In fiscal year 2021 we received 0.94820%.

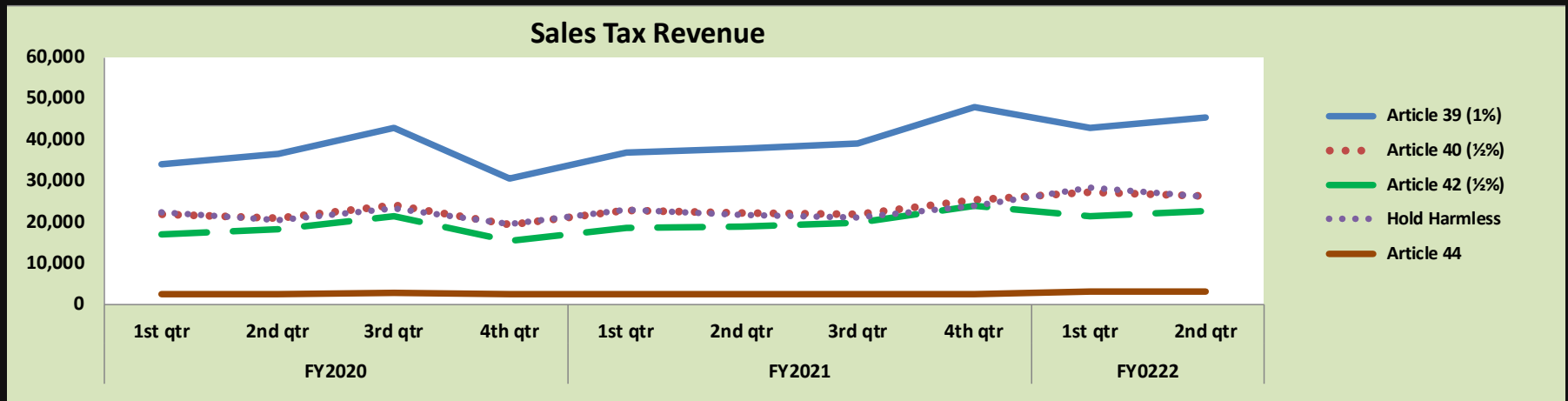
In fiscal year 2022 we received 0.98499%.

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. 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 has not occurred. Thus far in FY22, our sales tax revenues have been much higher than budgeted. I expect that trend to continue through the rest of FY22 but at a slower pace.



As shown in more detail on the next slide, we have budgeted for FY23 accordingly.

Sales Tax

Based upon the trends in each of the five components of sales tax, we formulated a projection of the year end FY22 for each and then, using that (\$468,149 combined) as a base, project revenues for FY22-23.

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

- For the locally driven components of sales tax, we are projecting a 14.71% increase over the amount we budgeted to receive in FY22, followed by an increase of 3% in FY23.
- We recommend the following budget based upon forecasts:**

Revenue Source	Current Budget	Projected 21-22	Change vs. Budget \$	Change vs. Budgeted %	Propsoed 22-23	Change vs. Projected	
						%	\$
Article 39	149,718	171,965	22,247	14.86%	177,124	3.00%	5,159
Article 40	87,158	99,902	12,744	14.62%	102,899	3.00%	2,997
Atricle 42	74,932	86,006	11,074	14.78%	88,586	3.00%	2,580
Article 44	10,235	11,275	1,040	10.16%	11,613	3.00%	338
Hold Harmless	86,068	99,001	12,933	15.03%	99,000	0.00%	-1
TOTAL	408,111	468,149	60,038	14.71%	479,222	2.37%	11,073

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 raised to \$154,875,000 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 FY22 were:

75% population portion: \$21.97 per capita

25% mileage portion: \$1,687.32 per mile

For FY23 our budget is based on:

Population =2,897

Mileage = 17.13

Mileage Rate= \$1675.48

Population Rate= \$21.66

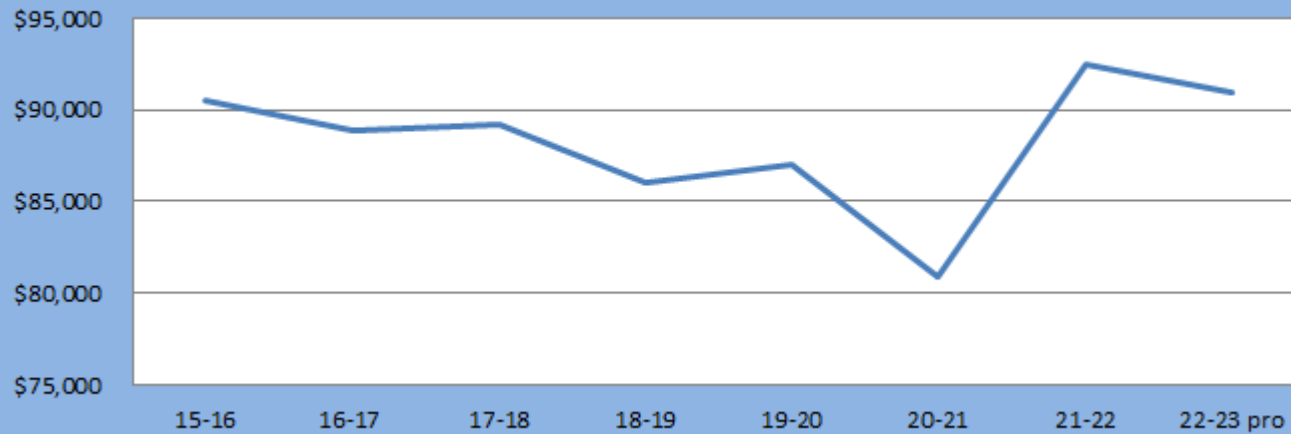
Statewide Distribution=\$154,875,000

Revenue rounded down to \$91,000

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	21.97	14.6%	1,687.32	15.9%
2023	21.66	-1.4%	1,675.48	-0.7%
Base	2,897		17.13	
<div> <div>62,749.02</div> <div>+</div> <div>28,700.97</div> <div>=</div> </div>				
TOTAL ESTIMATED REVENUE			91,449.99	

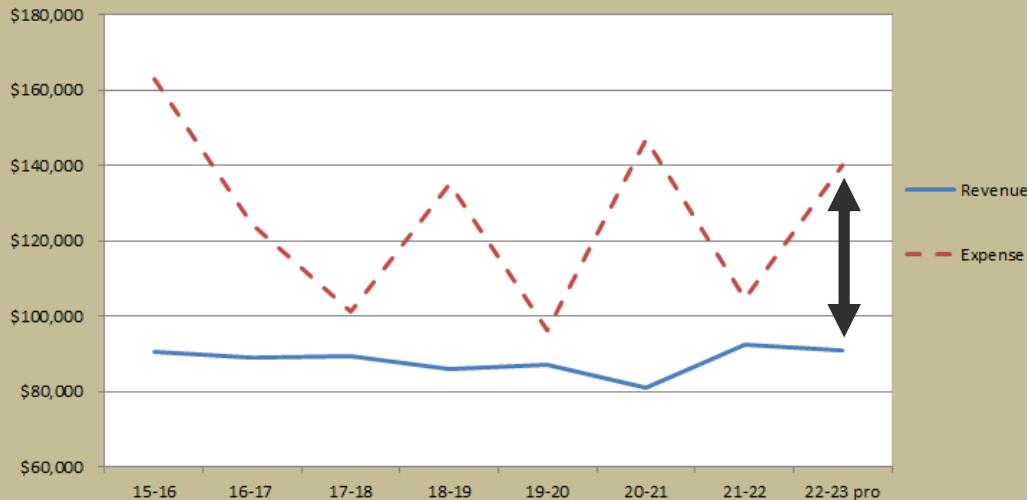
Powell Bill

Powell Bill Revenue



Note the new upward trend in funding.

Powell Bill Revenue vs. Expense



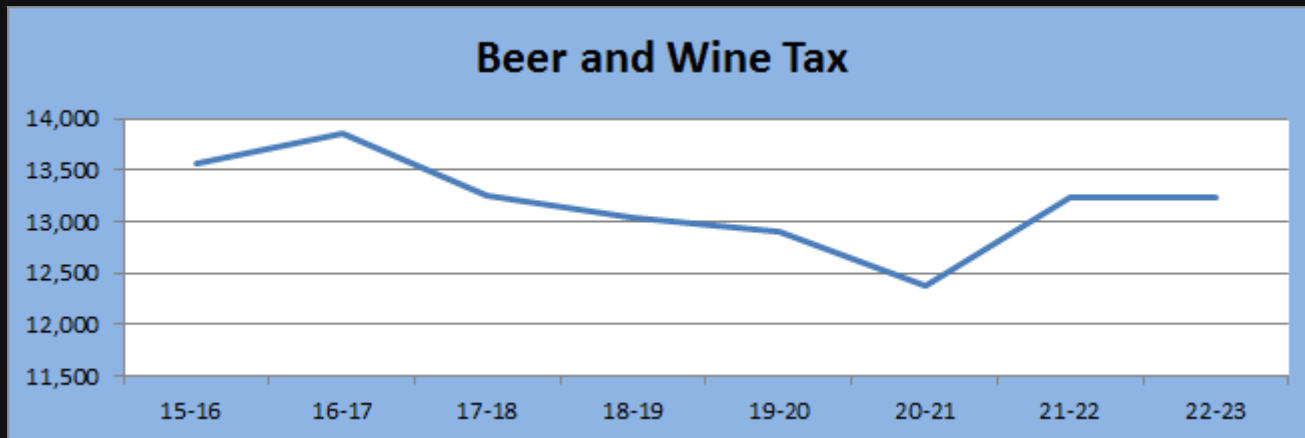
The difference between the 2 lines on the chart represents local spending necessary to fund street paving.

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.

We have budgeted for no change from what is projected in FY 2022.

Budgeted = \$13,225

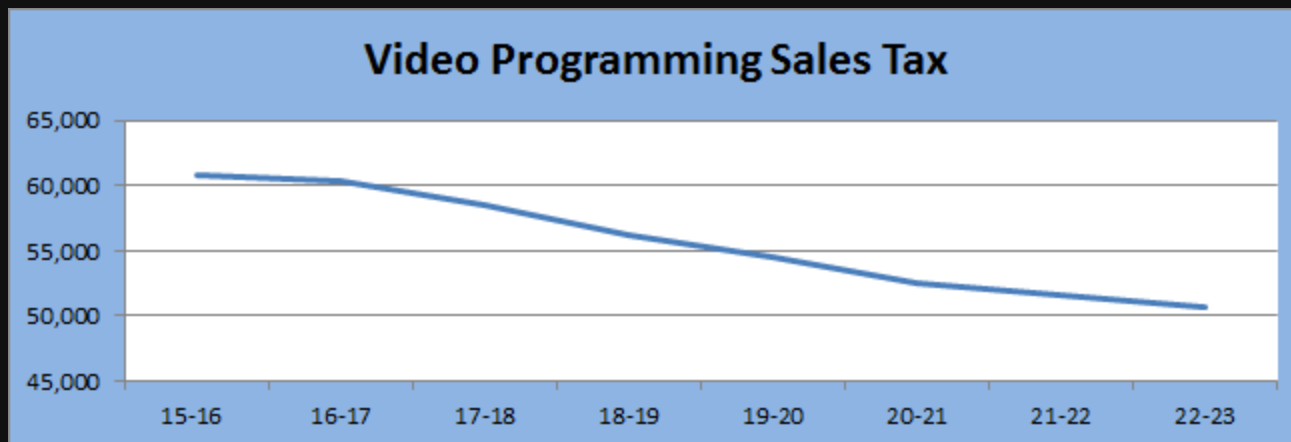


Video Programming Sales Tax

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 1.75% less than what is projected in FY 2022.

Budgeted = \$50,743 – \$28,170 (PEG) = \$22,573 NET

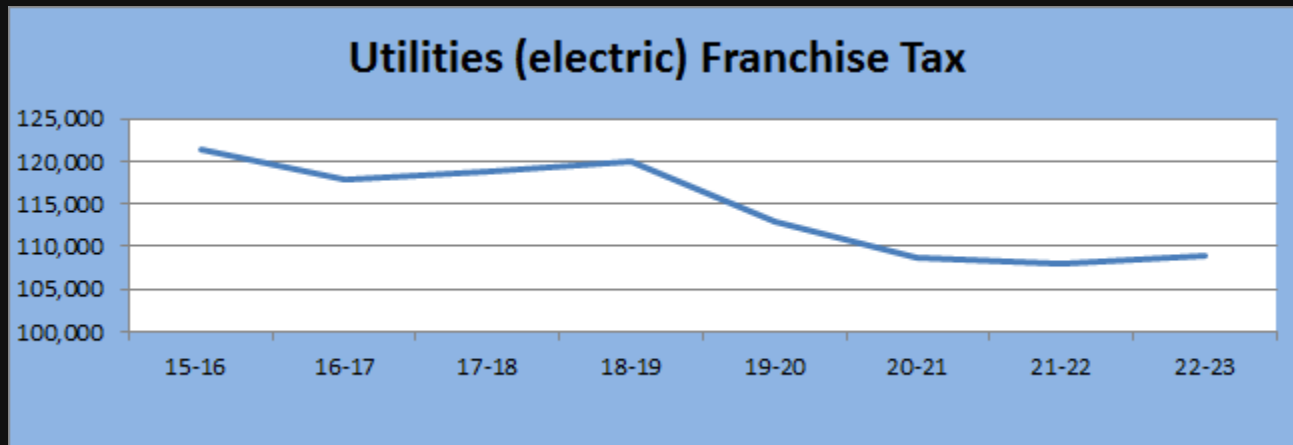


Electric Franchise Tax

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 +1% over what is projected in FY 2022

Budgeted =\$111,000



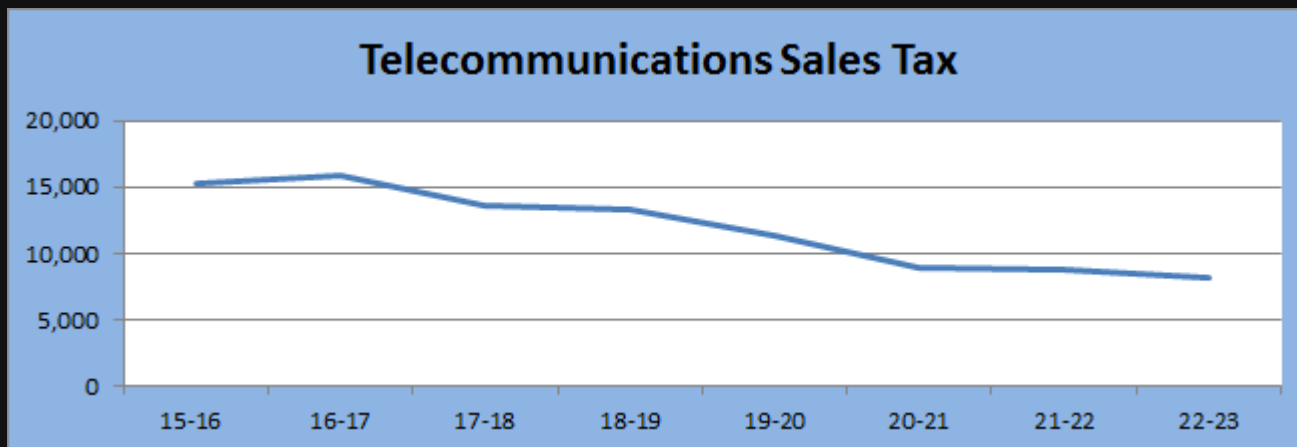
Telecommunications Sales Tax

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 7.5% reduction vs. FY2022 projection.

Budgeted =\$8,140



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 FY22.

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 FY23 uses a 96% occupancy rate.

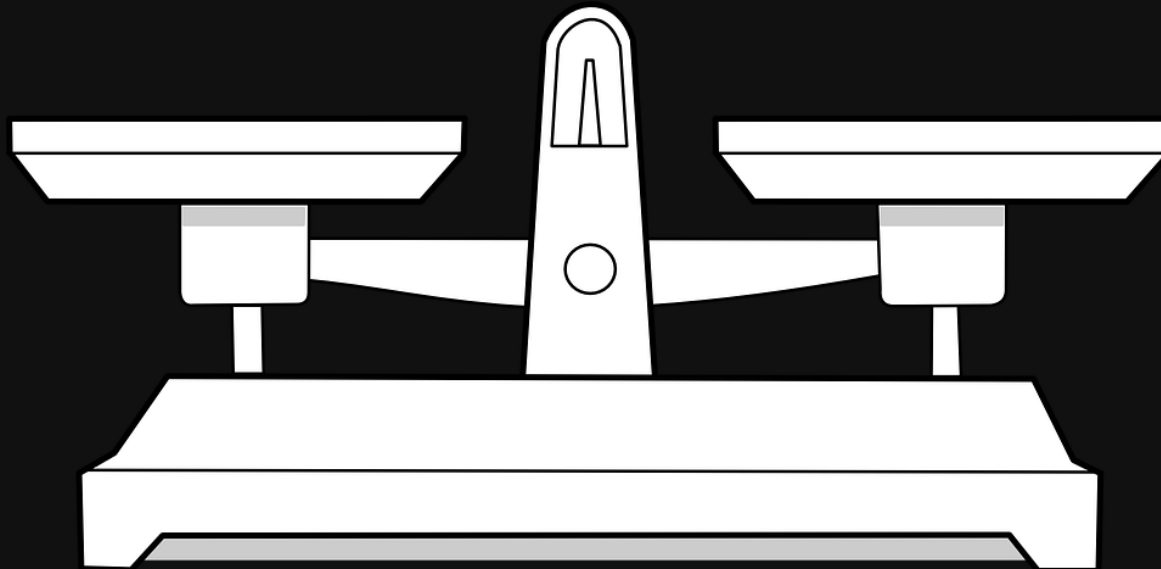
Wildwood is budgeted in FY23 at \$18,144.

WILDWOOD STORAGE		Monthly Revenue as of 4-20-22
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	2	\$50
Units Past Due or Over-locked	3	\$75
Total Loss/mth	5	\$125
Total Occupied and Paid	44	\$1,450
Rate of Paid Occupancy (units)	89.80%	
Rate of Paid Occupancy (dollars)	92.06%	
Projected Rate of Occupancy	96.00%	
Budgeted Revenue	\$18,144	

General Fund Summary

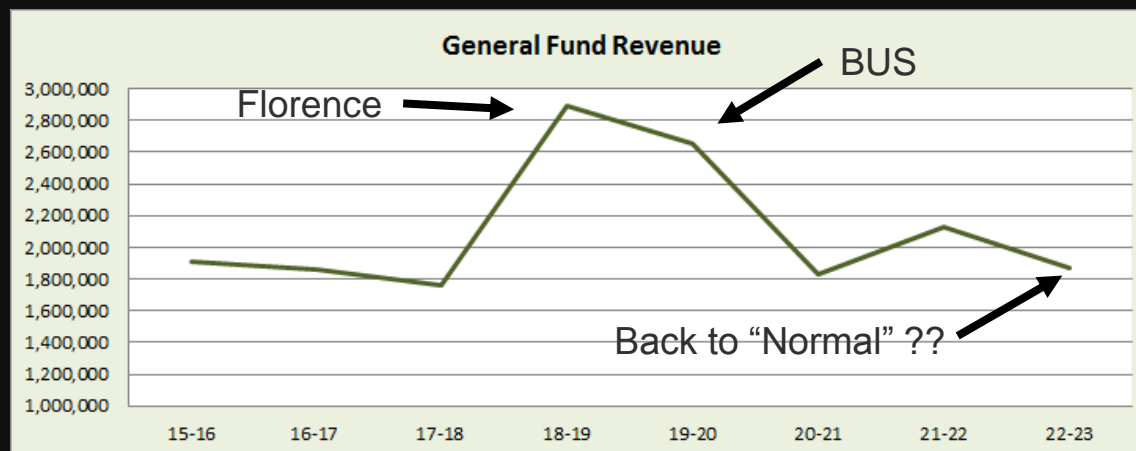
<i>General Fund</i>	
Total Revenue	1,870,931
Total Expenditures	1,870,931
Revenue - Expenditure =	0

Balanced- revenues equal expenditures (with appropriated fund balance)

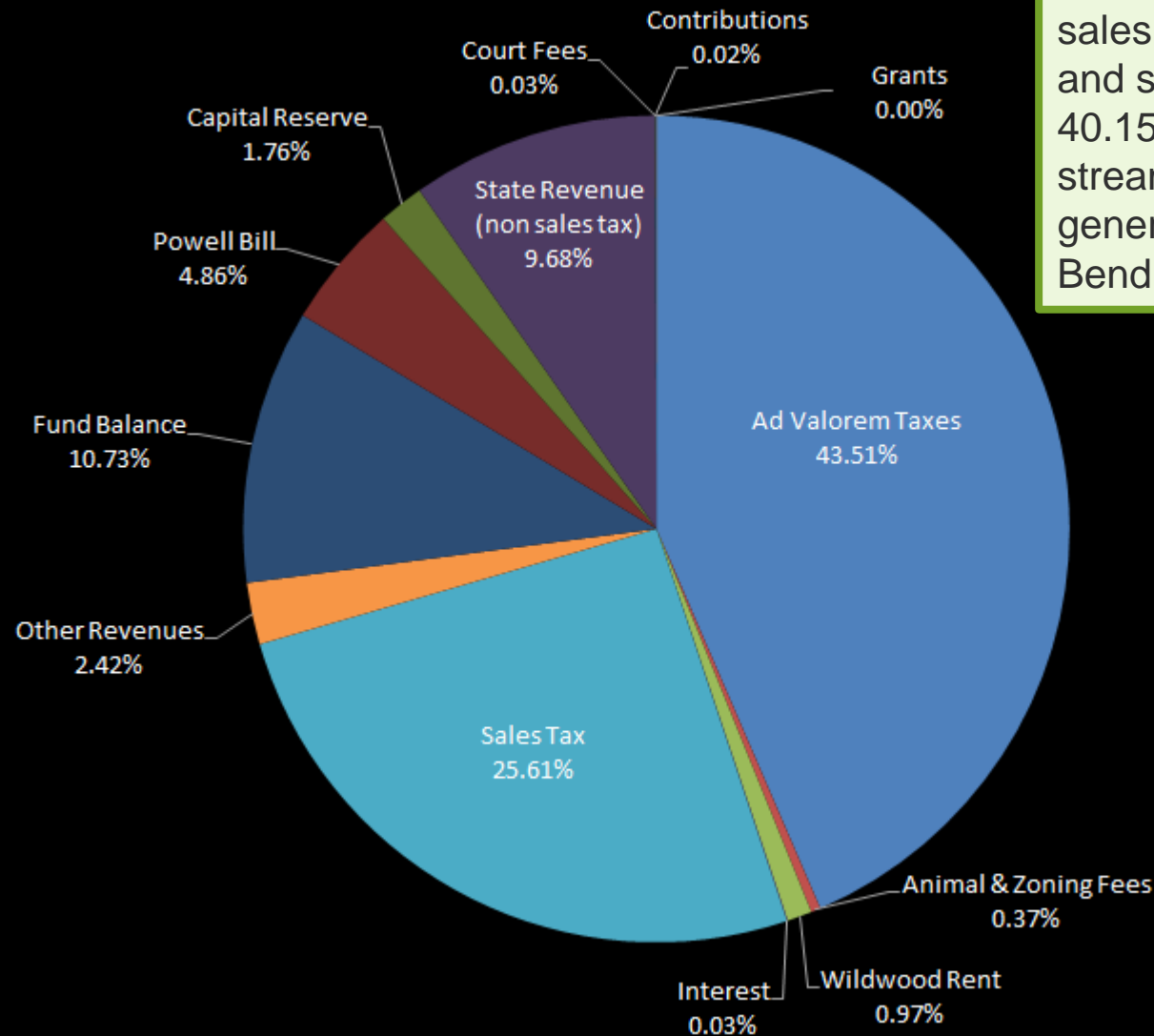


General Fund Revenue Summary

General Fund Revenue Summary						Change v. prior year	
	18-19	19-20	20-21	21-22	22-23	%	\$
	Actual	Actual	Actual	Current Budget	Proposed		
Ad Valorem Taxes	728,213	740,181	809,357	796,963	814,010	2.14%	17,047
Animal Licenses & Zoning Permits	16,079	7,984	10,680	7,000	7,000	0.00%	0
Interest	39,340	24,186	281	580	550	-5.17%	-30
Wildwood Rents	26,020	15,374	18,368	18,144	18,144	0.00%	0
Other Revenue & Rents	66,173	42,375	34,231	61,208	45,200	-26.15%	-16,008
Contributions	879	835	0	421	421	0.00%	0
Powell Bill (includes appropriation)	86,045	87,033	80,899	92,539	91,000	-1.66%	-1,539
State Revenue (other than sales tax)	202,530	191,618	182,555	187,725	181,070	-3.54%	-6,655
Sales Tax Revenue	454,923	375,874	436,068	408,111	479,222	17.42%	71,111
NCORR Loan/Grant Proceeds	1,097,855	89,022	0	0			
Government Grants (Fed, State & Count)	56,984	1,042,743	91,552	134,049		-100.00%	-134,049
Fees (court refund)	311	383	311	500	500	0.00%	0
Charges to Other Funds	0	0	0	0	0	0.00%	0
Transfer from Capital Reserve	117,470	34,800	164,663	65,342	33,000	-49.50%	-32,342
Transfer from LESA Fund	0	0	0	0	0		0
Appropriated Fund Balance	0	0	0	351,272	200,813	-42.83%	-150,459
TOTAL	2,892,821	2,652,407	1,828,963	2,123,854	1,870,931	-11.91%	-252,923



General Fund Revenue Summary



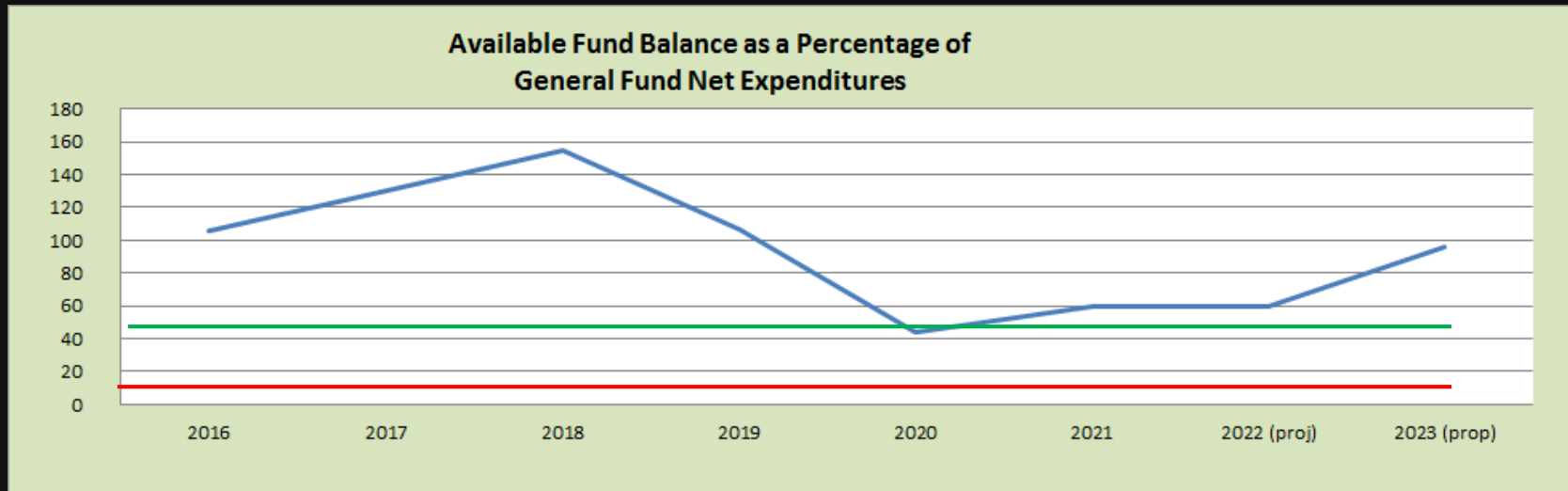
Note that Powell Bill, non-sales tax state revenue and sales tax equal 40.15% of our revenue stream. These are not generated from River Bend residents alone.

General Fund Balance

Proforma Of General Fund Balance (less Capital Reserve)								
	2016	2017	2018	2019	2020	2021	2022 (proj)	2023 (prop)
Fund Balance \$ ⁽¹⁾	1,863,336	2,106,518	2,294,478	2,787,506	1,649,910	1,306,128	1,171,410	1,344,783
	2016	2017	2018	2019	2020	2021	2022 (proj)	2023 (prop)
Fund Balance %	105.6	130.0	154.3	107.0	44.5	59.9	59.4	95.8
Expenditures	1,764,770	1,620,547	1,487,488	2,604,224	3,711,081	2,180,117	1,972,224	1,403,199
50% expend	882,385	810,273	743,744	1,302,112	1,855,541	1,090,058	986,112	701,599
Ad Valorem Revenue	891,338	926,035	870,529	728,213	740,181	809,357	796,963	814,010
All Other Revenue	1,022,307	935,886	895,156	2,164,608	1,912,226	1,019,607	1,040,543	1,056,921
Revenue	1,913,646	1,861,921	1,765,685	2,892,821	2,652,407	1,828,963	1,837,506	1,777,385
Revenue-Expense	148,874	241,374	278,197	288,598	-1,058,674	-351,153	-134,718	374,186
⁽¹⁾ Fund balance for governmental funds in completed fiscal years as reported in the ACFR, less the amount committed for General Fund Capital Reserve, and including the assigned amount for LEO Separation Allowance.								

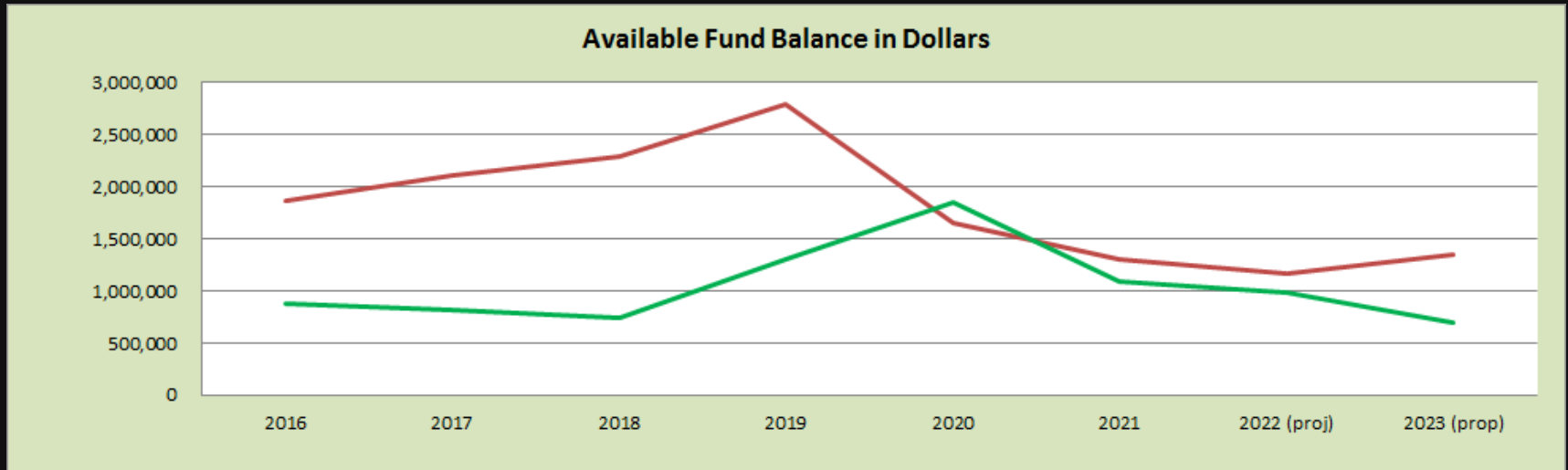
After dipping to a fund balance of 44.5% in 2020, we project a 59.4% fund balance at the end of FY22. Fund balance is stated as a percentage of the previous year's expenditures. If the previous year had higher than normal expenses (i.e. FEMA , large capital project, etc.), that will affect the next year's fund balance percentage, even if the total dollar amount does not change. Based on expending 75% of approved expenditures and realizing 95% of budgeted revenues in FY 23, we project a fund balance of 95.8% at the end of FY23.

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 which has historically been recognized as the minimum that triggers a unit letter from the 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 have/had over the town's 50% minimum policy, or as in 2020 the amount we were below the 50% policy. In this graph, you always want the green line to be below the red line. The larger the gap, the more fund balance you have.

Town of River Bend

Fiscal Year 2022-2023 Budget Workshop

May 10, 2022



- 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**