



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 22-B-05
FISCAL YEAR 2022 - 2023**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2022-2023 Budget Ordinance as last amended on November 10, 2022, be amended as follows:

Summary

General Fund	2,273,469
General Capital Reserve Fund	99,847
Law Enforcement Separation Allowance Fund	13,525
Water Fund	884,032
Water Capital Reserve Fund	245,260
Sewer Fund	1,187,139
Sewer Capital Reserve Fund	11,273
Total	4,714,545

Section 1. General Fund

Anticipated Revenues

		22-B-05 CHANGES
AD VALOREM Taxes 2022-2023	721,710	
AD VALOREM Tax-Motor Vehicle	92,300	
Animal Licenses	2,000	
Sales Tax 1% Article 39	177,124	
Sales Tax 1/2% Article 40	102,899	
Sales Tax 1/2% Article 42	88,586	
Sales Tax Article 44	11,613	
Sales Tax Hold Harmless Distribution	99,000	
Solid Waste Disposal Tax	2,200	
Powell Bill Allocation	91,000	
Beer and Wine Tax	13,225	
Video Programming Sales Tax	50,743	
Utilities Franchise Tax	108,963	
Telecommunications Sales Tax	8,140	
Court Refunds	500	
Zoning Permits	5,000	
Federal Grant (Byrne Justice Assistance Grant)	22,170	
State Grant (Golden LEAF Foundation Grant)	250,000	
Miscellaneous	10,000	
Interest- Powell Bill Investments	50	
Interest-General Fund Investments	500	
Contributions	421	
Wildwood Storage Rents	18,144	
Rents & Concessions	18,000	
Sale of Fixed Assets	15,000	
Transfer From Capital Reserve Fund	72,787	
Appropriated Fund Balance	291,394	
Total	2,273,469	0

Section 1. **General Fund (continued)**

**22-B-05
CHANGES**

Authorized Expenditures		
Governing Body	30,400	
Administration	296,800	
Finance	133,800	
Tax Listing	11,600	
Legal Services	24,000	
Elections	1,000	
Police	664,443	
Public Buildings	102,300	
Emergency Services	3,700	
Animal Control	14,600	
Street Maintenance	193,000	
Public Works	177,500	
Leaf & Limb and Solid Waste	51,000	
Stormwater Management	311,395	
Wetlands and Waterways	2,900	
Planning & Zoning	54,800	
Recreation & Special Events	7,600	
Parks & Community Appearance	101,200	
Contingency	17,931	
Transfer To General Capital Reserve Fund	60,000	
Transfer To L.E.S.A. Fund	13,500	
Total	<u>2,273,469</u>	0

Section 2. **General Capital Reserve Fund**

Anticipated Revenues		
Contributions from General Fund	60,000	
Interest Revenue	60	
Appropriated Fund Balance	<u>39,787</u>	
Total	99,847	
Authorized Expenditures		
Transfer to General Fund	72,787	
Future Procurement	<u>27,060</u>	
	99,847	

Section 3. **Law Enforcement Separation Allowance Fund**

Anticipated Revenues:		
Contributions from General Fund	13,500	
Interest Revenue	<u>25</u>	
Total	13,525	
Authorized Expenditures:		
Separation Allowance	0	
Future LEOSSA Payments	<u>13,525</u>	
Total	13,525	

Section 4. Water Fund

**22-B-05
CHANGES**

Anticipated Revenues			
Utility Usage Charges, Classes 1 & 2	209,332		
Utility Usage Charges, Classes 3 & 4	10,525		
Utility Usage Charges, Class 5	13,183		
Utility Usage Charges, Class 8	3,519		
Utility Customer Base Charges	277,253		
Hydrant Availability Fee	20,130		
Taps & Connections Fees	1,250		
Nonpayment Fees	10,500		
Late payment Fees	7,707		
Interest Revenue	435		
Sale of Capital Asset	0		
<i>Appropriated Fund Balance State Revolving Loan payment due</i>	330,197	6,516	
Total	884,032	6,516	
Authorized Expenditures			
<i>Administration & Finance [1] State Revolving Loan payment due</i>	485,741	6,516	
Operations and Maintenance	124,000		
Transfer To Fund Balance for Capital Outlay	3,500		
Transfer To Water Capital Reserve Fund	0		
Transfer to PW Capital Projects Fund	270,791		
Total	884,032	6,516	
<i>[1] Portion of department for bond debt service:</i>	152,932		

Section 5. Water Capital Reserve Fund

Anticipated Revenues			
Contributions From Water Operations Fund	0		
Interest Revenue	172		
Appropriated Fund Balance	245,088		
Total	245,260	0	
Authorized Expenditures			
Future Expansion & Debt Service	172		
Transfer to PW Capital Projects Fund	245,088		
Total	245,260	0	

Section 6. Sewer Fund

		22-B-05 CHANGES
Anticipated Revenues:		
Utility Usage Charges, Classes 1 & 2	257,727	
Utility Usage Charges, Classes 3 & 4	23,194	
Utility Usage Charges, Class 5	29,053	
Utility Usage Charges, Class 8	6,836	
Utility Customer Base Charges	294,601	
Taps & Connection Fees	1,250	
Late payment Fees	7,948	
Interest Revenue	703	
Sale of Capital Asset	0	
Appropriated Fund Balance	565,827	
Total	<hr/> 1,187,139	0
Authorized Expenditures:		
Administration & Finance [2]	468,025	
Operations and Maintenance	211,000	
Transfer to Fund Balance for Capital Outlay	3,500	
Transfer to Sewer Capital Reserve Fund	0	
Transfer to PW Capital Projects Fund	504,614	
Total	<hr/> 1,187,139	0
<i>[2] Portion of department for bond debt service:</i>	126,434	

Section 7. Sewer Capital Reserve

Anticipated Revenues:		
Contributions From Sewer Operations Fund	0	
Interest Revenue	8	
Appropriated Fund Balance	11,265	
Total	<hr/> 11,273	0
Authorized Expenditures:		
Future Expansion & Debt Service	8	
Transfer to PW Capital Projects Fund	11,265	
Total	<hr/> 11,273	0

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, 2022, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2022-2023" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$278,500,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.67%. The estimated collection rate is based on the fiscal year 2020-2021 collection rate of 99.67% 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 \$35,500,000 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 2022-2023, 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 5.0% 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 2022-2023 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 12th day of January, 2023.

John R. Kirkland, Mayor

Attest:

Kristie J. Nobles, Town Clerk