



Town of River Bend

Fiscal Year
2023-2024
Budget Workshop

Session II



This presentation and all of the previous presentations for the FY23-24 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 2023-24 (approved 1-19-23)

Our Vision Statement

River Bend is a dynamic and uniquely located waterfront and golfing community well prepared to benefit from the area's historical and natural resources. By protecting its assets and actively fostering a diverse multi-aged population, the River Bend community will continue to be a safe, attractive place to live and will be competitively positioned to participate in the broader area's economic and population growth.

Maintain a commitment to the Council-Manager form of government, and to support an adequate and well-trained staff to serve the current and future needs of the community.

Continue to cooperate regionally and with other municipalities and, where appropriate, share ideas and resources.

Continue to work with advisory boards as a means to encourage citizen participation in Town government.

Continue to be good stewards of the natural environment through planned stormwater and floodplain management efforts.

Continue to employ sound fiscal management practices to ensure the long-term financial viability of the Town.

Continue to operate wastewater treatment facilities to maintain regulatory compliance and serve the current and future needs of the Town.

Continue to provide a safe, dynamic, and attractive community for people of all ages, and continue to address the changing demographic composition of the Town.

Maintain a visionary posture, acknowledging that change is inevitable.

Continue to conduct the business of the Town with complete transparency and integrity.

Continue to provide safe drinking water and quality treatment of wastewater through sound maintenance of the current systems and continued prudent fiscal management of the utilities.

Changes Since Last Meeting

Town of River Bend

Fiscal Year 2023-2024 Budget Workshop

May 4, 2023

- 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 0.

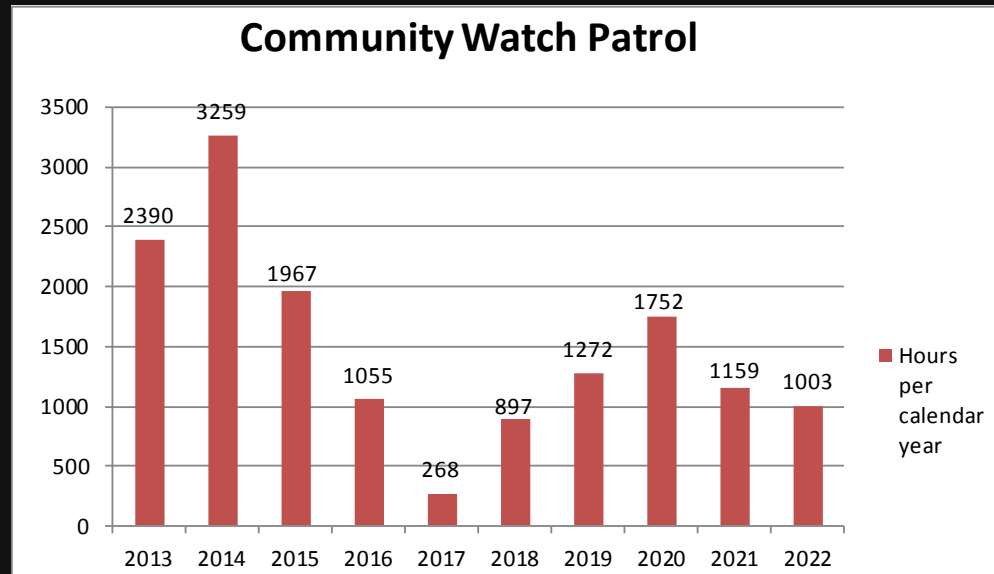
Provides coverage 24 hours per day – 7 days per week.

Special Services:

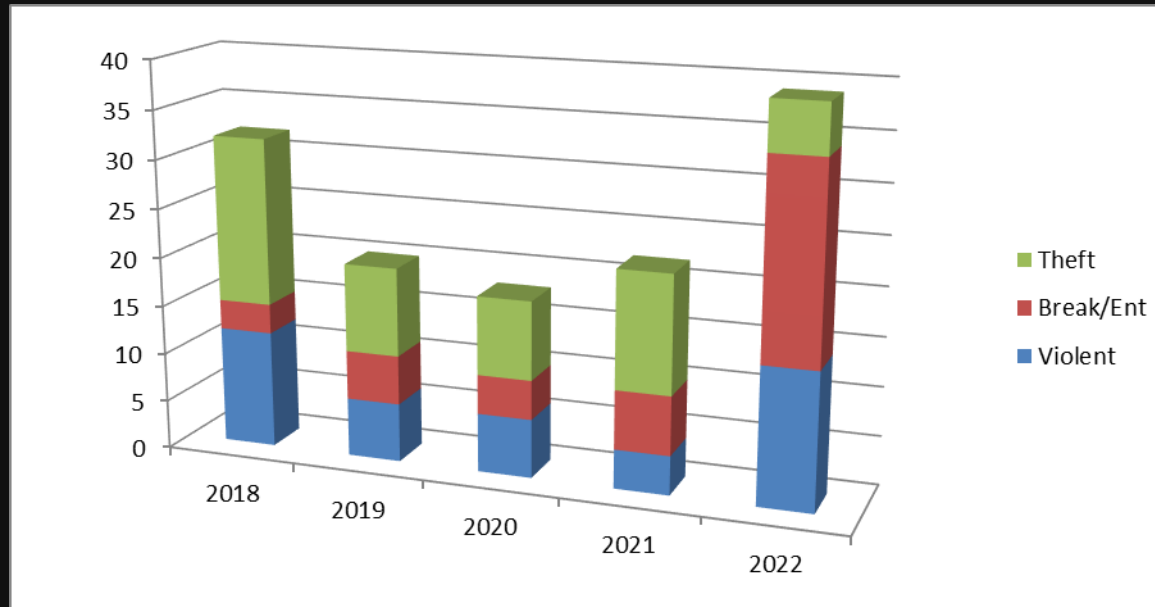
Bike Patrol

Community Watch

CERT

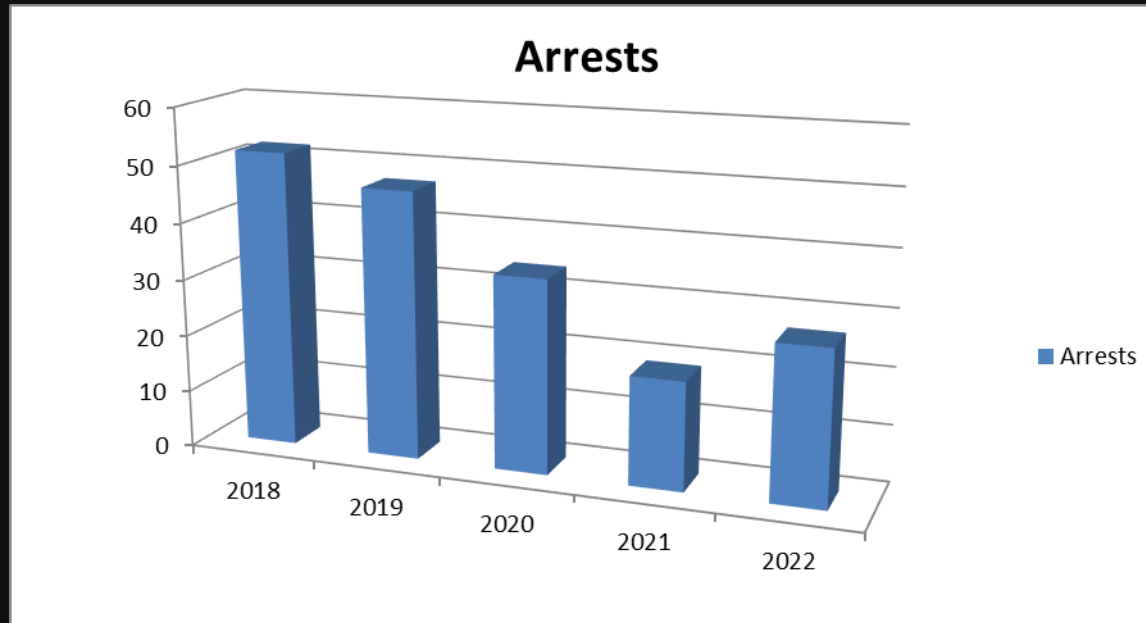


Police Department Statistics For Calendar Year 2022



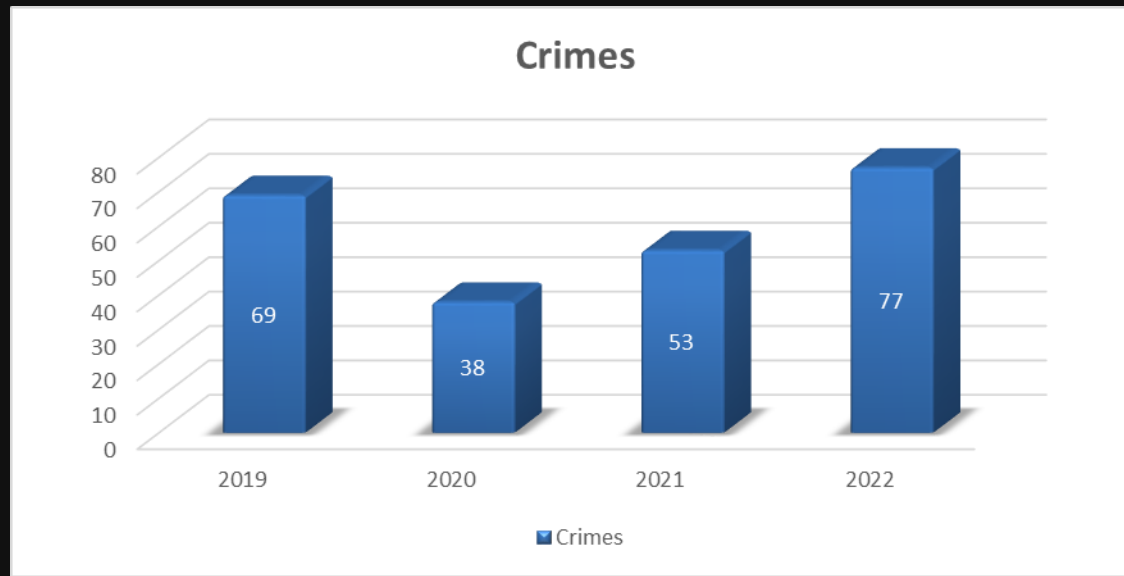
- As you can see there was a “dip” over the years in crime. Between 2018 and 2022, the town enjoyed an overall decrease in the major categories of crime. We see a slight shift as the cost of living increases and normalcy of Covid-19 increases. Note: 14 of the “Break/Ent” crimes were the December, 2022 car B&E’s.
- Violent Crime is categorized as: Domestic, Assault, Sexual Assault, Communication of Threats.

Police Department Statistics



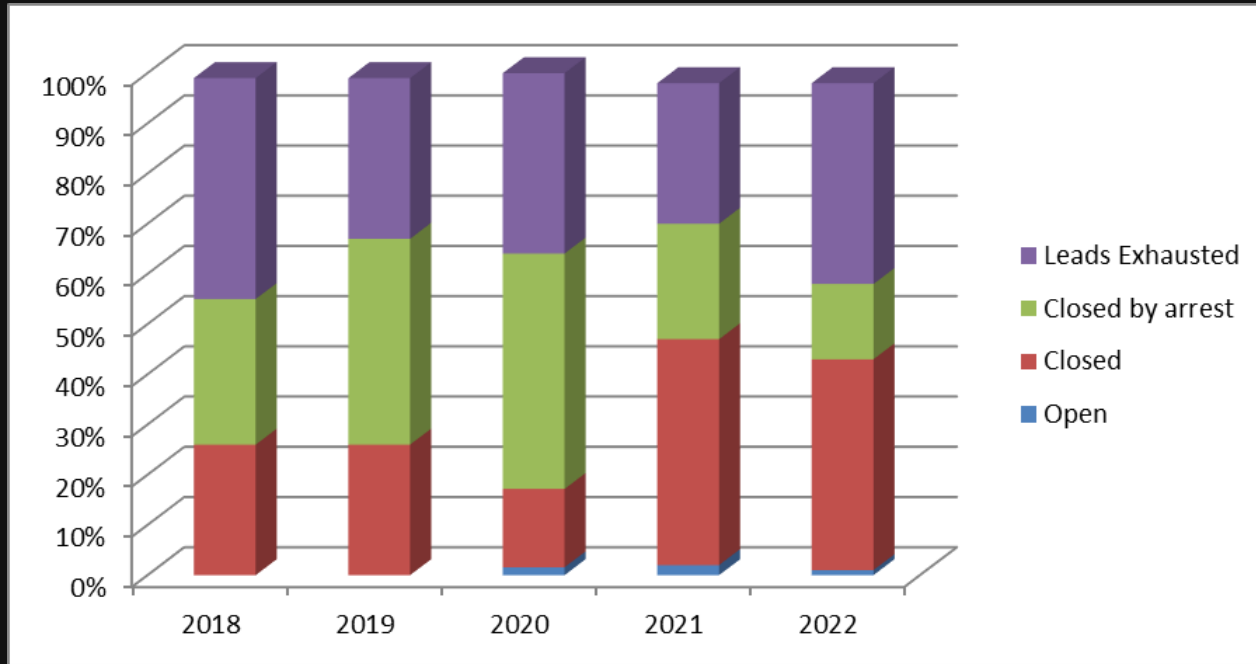
- The 2022 number of physical arrests (27) is 42% more than the 2021 number of 19 arrests. I believe this trend reflects the amount of crimes prior to Covid-19.

Police Department Statistics



- The chart shows that during the year 2019 there were 69 crimes that occurred. This was fairly consistent with the previous years. In 2020, we experienced a large decrease in crimes (Covid-19). We saw an increase to 53 crimes for 2021 and 77 for 2022. Looking at the previous history, I believe this is due to the increased cost of living and normalcy coming back after Covid-19.

Police Department Statistics



- In 2022, we had a higher amount of “Closed Cases” vs “Closed by Arrest”. However, 33 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 two (2) “Open Cases” that are “Inactive”. Additionally, due to the type of calls received (fraud), we have a larger portion of cases that are “Leads Exhausted”.

Police

Police		20-21		21-22		22-23		23-24	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/23	Expend. as of 02/28/23	Projected Year-End	Proposed Budget
4310									
121	Wages & Salaries (FT & PT)	322,613	326,570	342,351	320,435	360,863	227,415	350,763	385,788
122	Overtime	5,000	5,337	5,000	6,364	5,000	10,089	12,500	5,000
133	401(k) Retirement - LEO	14,804	16,099	15,346	15,570	16,510	10,683	16,984	17,594
181	FICA	24,646	25,349	25,503	26,375	27,492	17,979	27,790	29,365
182	Loc Govt Emp Retirement	32,873	34,843	38,027	36,698	44,276	27,862	44,295	51,472
183	Group Insurance	50,867	41,676	53,736	36,996	50,482	33,081	52,824	50,972
185	Unemployment Comp.	0	-22	0	157	0	0	0	0
186	Workers' Compensation Ins.	10,415	9,150	11,104	8,590	9,891	9,695	9,695	11,156
189	Uniform Maintenance	3,240	3,240	3,240	2,946	3,360	1,400	3,080	3,360
310	Travel & Subsistence	3,600	792	3,400	1,646	3,400	337	2,000	3,300
395	Training	2,200	555	2,100	425	2,100	298	1,000	2,100
399	Contracted Services	3,033	2,760	3,000	3,524	3,895	11,104	11,463	4,306
212	Uniforms	7,500	3,344	7,500	3,033	8,720	4,353	5,500	8,480
231	Community Watch	1,100	563	1,000	885	1,325	858	1,325	1,400
251	Motor Fuel	16,872	8,523	13,550	10,925	15,916	11,418	17,070	16,016
299	Supplies & Materials	25,300	16,932	25,509	16,070	24,063	7,328	24,063	29,700
320	Telephone & Postage	7,400	6,338	7,400	6,536	7,100	4,575	6,975	7,300
340	Printing	320	0	319	0	319	0	319	320
352	Maint & Repairs- Equip	1,000	654	1,200	200	1,200	1,650	1,750	2,032
353	Maint & Repairs- Auto	10,000	4,200	10,408	9,993	10,275	15,096	17,000	12,300
481	Indirect Cost- Labor	-4,488	-4,488	-4,699	-4,700	-5,007	-3,337	-5,007	-5,362
499	Byrne Justice Grant	17,303	15,063	22,170	0	22,170	20,231	22,170	0
491	Dues & Subscriptions	450	450	450	677	658	300	300	900
540	Capital Outlay- Motor Vehicles	40,000	41,368	52,500	0	50,435	48,392	50,435	40,000
9800									
988	Transfer to LESA Fund	6,359	6,359	13,500	13,500	13,500	13,500	13,500	13,500
	TOTAL	602,407	565,654	653,614	516,846	677,943	474,306	687,794	691,000

Police

310– Travel and Subsistence– Most training at local community colleges. Day travel using fleet vehicles \$3,300

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	1,511
Copier Lease	<u>1,150</u>
	\$4,306

212– Uniforms– Uniforms and \$1,000 for vest \$8,480

231- Community Policing– Community Watch \$1,400

Police

299 – Supplies and Materials–	
General Supplies	\$9,000
Ammunition, weapons maintenance	7,400
Lockers	800
Vehicle Equipment (\$8,000 for upfit)	<u>12,500</u>
	29,700
353 – Maintenance and Repair - Auto	
Tires	\$ 5,100
Alignment	500
Oil Changes	1,700
Other Maintenance and Repair	<u>5,000</u>
	12,300
540 - Capital Outlay- New Vehicle	\$40,000

Police

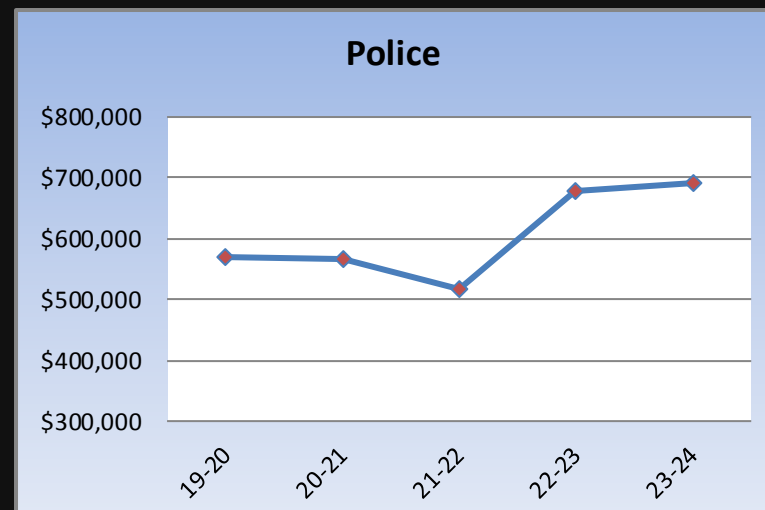
988– Transfer to Law Enforcement Separation Allowance (LESA) Fund–
Funding for separation allowance \$13,500

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)

1.9% increase





TOWN OF RIVER BEND

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www.riverbendnc.org

February 10, 2023

To: Mayor Kirkland and Members of Town Council

From: Sean Christian Joll, Chief of Police

Re: Police Department Budget for FY 2023-24

The purpose of this document is to provide you with some background information and a deeper understanding of the progress your police department is making. It will also provide some details relative to our budget proposal for the coming year. The good news is the department continues to become up to speed in modernizing our equipment and training. I apologize for the length of this document, but I wanted to be sure to provide you as many details as possible in advance of your meeting to allow you time to give consideration to the proposals being made. I realize that this is a lot of information to digest. Most of it will be covered, in summary form, during your budget meeting. If you have any questions about the content of this document, I will be able to provide answers when we meet.

To begin, I want to reiterate the focus of your police department. These are in no particular order, but are how we approach our work; balancing the competing demands of traditional policing with those of community policing and quality of life issues.

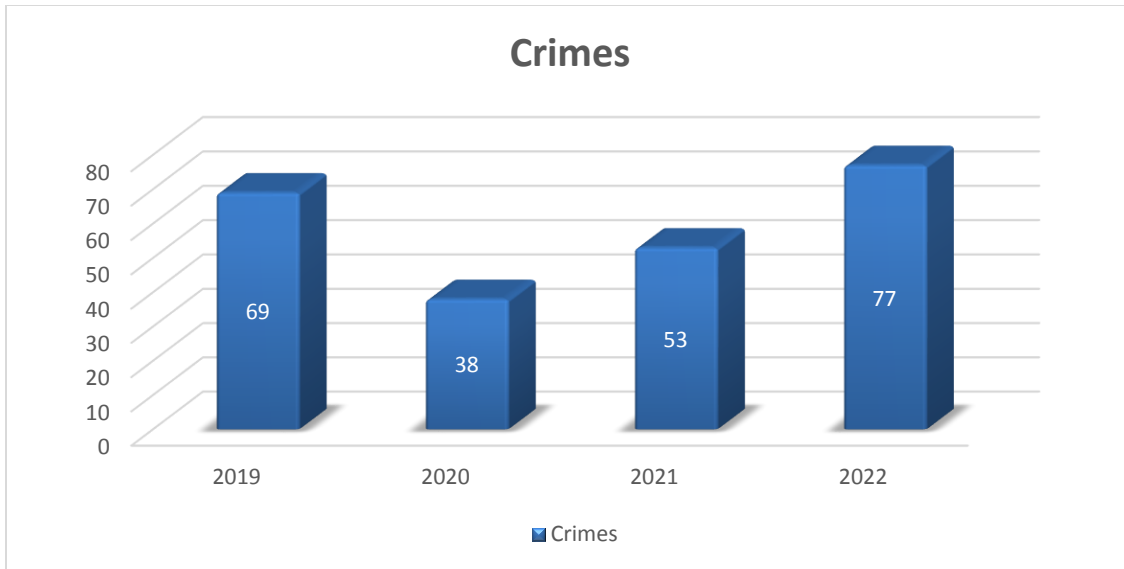
- Proactive crime reduction
- Teamwork with the residents and volunteer groups for a safer community
- Complete investigations
- Comprehensive continuing training
- Partnership with surrounding agencies
- Continuing to improve the quality of life through equitable enforcement of local ordinances

What have we accomplished in the past year

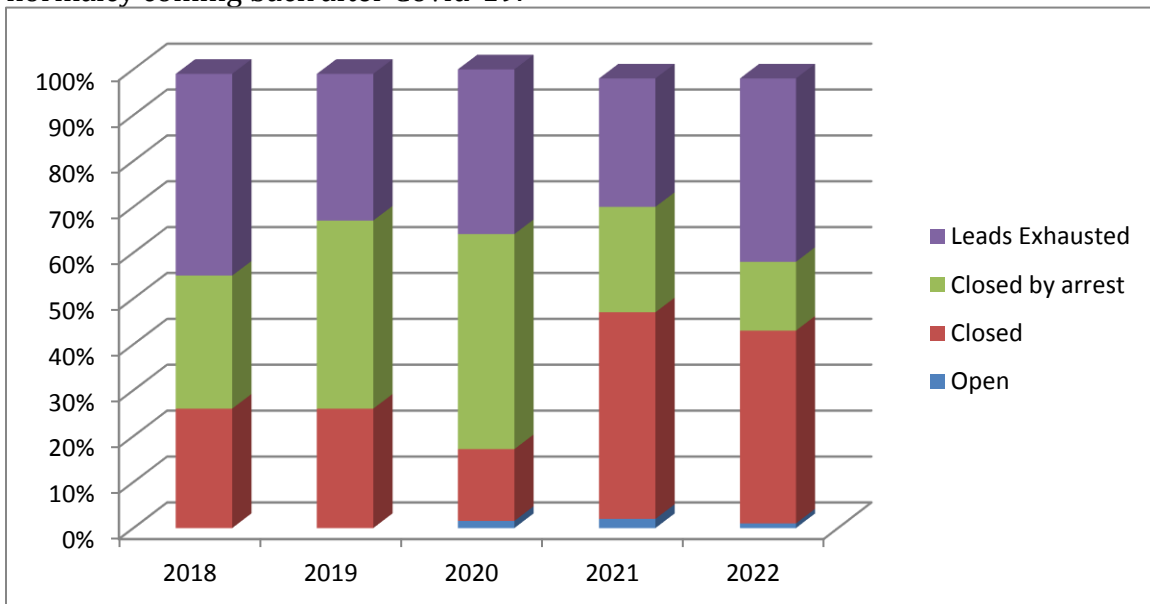
- Overall, Department members acquired a total of 531 hours of training in the past year.
- The Department continues to have officers complete Crisis Intervention Training (C.I.T.). This will continue to be a training priority for all officers.
- The Department is continuing to improve its practice of Community Oriented Policing and Problem Oriented Policing through training and certification programs.
- The Department has an in-house state certified General Instructor along with one (1), Taser, Rapid Deployment and Firearm instructor for training purposes. An additional officer is currently scheduled to attend General Instructor's school.
- The Department has four (4) in-house state certified Field Training Officers and a state certified Traffic Crash Reconstructionist.
- Officers have continued working suspected or possible drug locations in River Bend, in an effort to eradicate them from the area or change the behavior of those persons.
- Actively participating with all Craven County Law Enforcement in the Governor's Highway Safety Program (GHSP) County Task Force, with excellent reporting for the year in the GHSP database.
- We have been able to use our reserve officer for approximately 100 hours without any cost to the town.
- We have continued to integrate monthly firearms training into each officer's schedule with one-on-one training from a certified Firearm instructor. As a result, we have seen an improvement in firearms proficiency and decision making skills on scenario based "Shoot / Don't Shoot" training.
- The Department was approved for a grant through the Governor's Crime Commission in the sum of approximately \$25,000. This grant was completed and needed equipment was purchased.
- We have submitted and are awaiting approval of an additional grant through the Governor's Crime Commission in the sum of approximately \$24,000 that would assist the department in meeting the demands of today's policing. This is a "No Local Match Required" grant.

How busy are we?

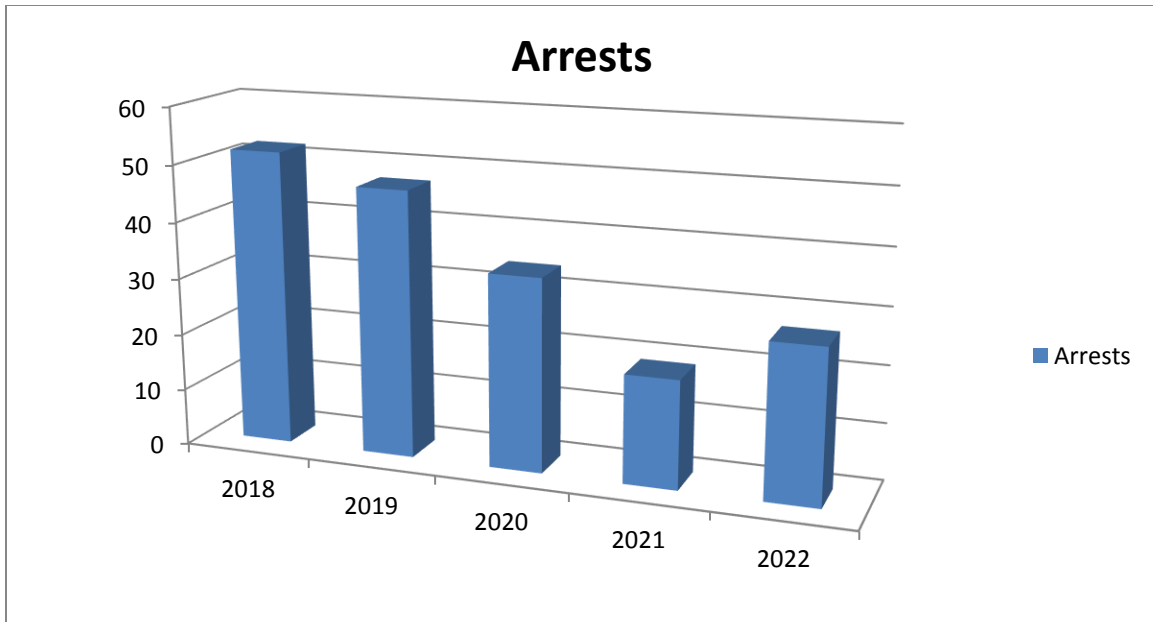
- Officers logged or responded to 20,680 incidents in 2022.
- Officers conducted 11,721 Business Security Checks in 2022.
- In addition, officers conducted 5,579 Community Watch Checks (direct patrols) in 2022.



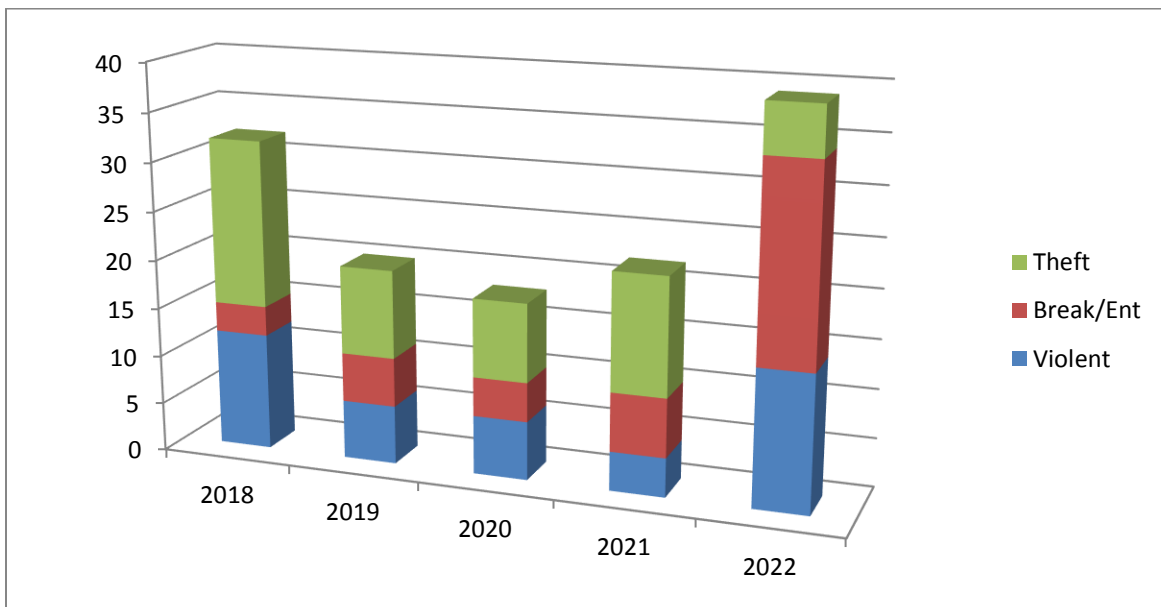
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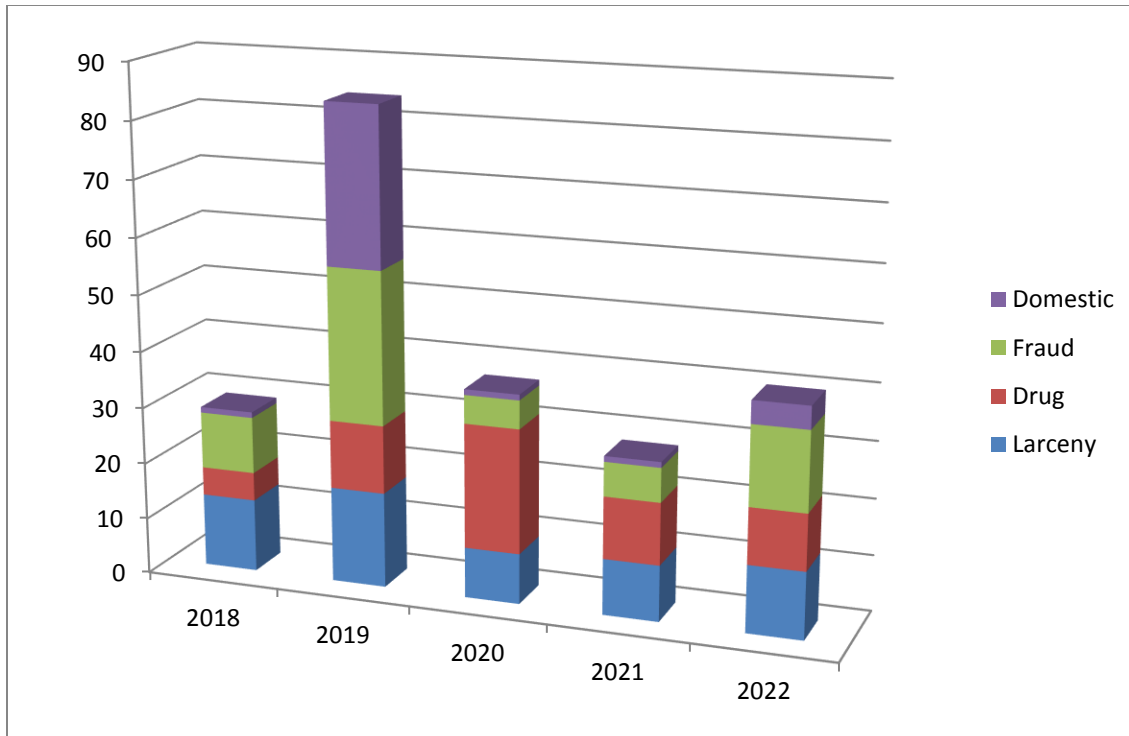
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- Violent Crime is categorized as: Domestic, Assault, Sexual Assault, Communication of Threats.



New Trends noticed in River Bend

2021 national crime statics national average by the FBI.

Nationally, in 2021, 37.05% of violent crimes and 10.8% of property crimes were cleared by arrest or exceptional means.

Among national statistics of property crimes:
 11.3% of larceny / theft offenses were cleared
 10.6% of burglary offenses were cleared.

In Burglary – We cleared 5% of cases. Of the remaining cases that have not been “Cleared”, 70% of them are still under investigation in an attempt to clear them. All of these are related to the December, 2022 vehicle B&E’s.

In Larceny / theft - We cleared 20% of cases, which is 1.7 times ABOVE the national average.

What changes/improvements would we recommend for Fiscal Year 2023-24?

1. Continuing pro-active policing on criminal activity that is linked to outside persons who either frequent River Bend for theft reasons or to meet with fellow criminals or substance abusers in the town.
2. To support and grant the purchases of the requested budgeted items for the fiscal year 2023-2024.
3. To begin the consideration of incorporating a seventh full-time officer to our department by eliminating or reducing the department's part-time budget. This would allow for better coverage during shifts, personnel shortages and allow a higher degree of supervision per shift. In addition, it would create promotional opportunities within the department.
4. The continued support and movement forward of updating the Police Department's image and replacement of older equipment.
5. To further train your officers to be the most professional and proficient officers by:
 - A. Continued advanced training through the NC Justice Academy for a higher level of trained personnel.
 - B. Continued training for officers that have an assigned specialized area of expertise through conferences in their assigned area.
 - C. Further utilizing department resources to conduct more regularly scheduled monthly in-house training with no travel or per diem.

Recreation & Special Events

Recreation & Special Events		20-21		21-22		22-23		23-24	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/23	Expend. as of 02/28/23	Projected Year-End	Proposed Budget
6120									
399	Contracted Services	13,600	2,511	1,900	1,733	5,600	1,198	5,600	6,500
299	Supplies & Materials	1,900	294	5,600	5,179	2,000	667	2,000	4,000
TOTAL		15,500	2,805	7,500	6,912	7,600	1,865	7,600	10,500

399 Contracted Services –

Food/Rental - July 4th 5,000
 Food/Rental - Volunteer Day 1,500
 \$6,500

299 – P&R Events \$4,000

No Employees

38% increase



BUDGET PROPOSAL



Month	Event	Supplies	Total
July	July 4th	Rental/Food/Band/Fire works	\$15,000.00
August	Game night/speaker	Games/Speaker	\$100.00
September	Chili cookoff/Community Day	Food/Entertainment	\$400.00
October	Trunk or Treat	Candy/supplies/Food & Banner	\$650.00
November	Thanksgiving Game	Candy/supplies/Food	\$100.00
December	Tree lighting	Candy/supplies/Food	\$250.00
January	Games/Speaker	Candy/supplies/Food	\$100.00
February	Valentines Day	Candy/supplies/Banner	\$450.00
March	Games/Speaker	Candy/supplies/Food	\$100.00
April	Easter	Candy/supplies/Food	\$400.00
May	Mothers Day	Supplies/Food/Banner	\$450.00

P&R Budget Cont.

Month	Event	Supplies	Total
June	Fathers Day	Supplies/Food/Banner	\$450.00
	Bike Rack		\$550.00
<hr/>			
TOTAL			\$19,000.00

The budget proposal includes 12 events, including 6 major town wide events. The budget request has increased by \$12,300.00. This amount reflects the increase in cost for items due to inflation, as well as the inclusion of 2 major additions to our biggest event, Fourth of July. These two additions are live music bands and the fireworks display.

We will continue the tradition of the monthly programs, activities and workshops which will include speakers/Presenters for all age groups.

Any additions or changes will be similar to the programs proposed below and will not require additional funds.

In addition to the programs listed below, Parks and Recreation plans to review town owned recreation areas and equipment research with the goal of addressing renovation through completing a full comprehensive River Bend Parks Plan, working alongside the Town Manager/Liaison.

We thank you for your continued support in our programs.

Best Regards,
River Bend Parks & Recreation Advisory Board

Parks & CAC

Parks & CAC		20-21		21-22		22-23		23-24	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/23	Expend. as of 02/28/23	Projected Year-End	Proposed Budget
6130									
121	Wages & Salaries	25,432	20,183	19,237	16,287	29,401	15,517	26,272	30,519
122	Overtime	0	0	0	16	0	7	7	0
134	401(k) Retirement	865	752	641	374	861	543	1,062	921
181	FICA	1,970	1,526	1,495	1,238	2,276	1,180	2,010	2,342
182	Loc Govt Emp Retirement	1,807	1,527	1,491	841	2,138	1,315	2,570	2,427
183	Group Insurance	3,793	2,820	2,784	1,396	3,745	2,407	3,911	3,779
185	Unemployment Comp.	0	27	0	-1	0	0	0	0
186	Workers' Compensation Ins.	1,199	1,087	900	590	1,230	1,145	1,145	1,550
310	Travel & Subsistence	0	0	0	0	0	0	0	0
399	Contracted Services	4,500	4,620	3,500	2,900	3,500	465	2,500	7,500
299	Supplies & Materials	2,800	5,227	4,415	5,676	2,800	3,517	4,000	3,212
358	CAC	2,000	2,302	2,240	2,234	2,000	984	2,000	1,500
330	Utilities	5,200	4,350	5,200	5,038	5,400	3,432	5,148	5,700
351	Maint & Repairs- Bldg & Grnds	4,000	0	4,500	5,338	4,557	151	2,000	4,643
352	Maint & Repairs- Equipment	2,000	0	2,220	0	2,000	0	1,000	2,000
481	Indirect Cost- Labor	-5,196	-5,196	-3,924	-3,924	-5,208	-3,472	-5,208	-6,092
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	0	0	0	0	46,500	46,246	46,500	0
593	Landscaping	0	0	0	0	0		0	0
TOTAL		50,370	39,225	44,699	38,004	101,200	73,437	94,917	60,000

Parks & CAC

121 (and other payroll related items) – 15% of Public Works employees wages and benefits.

299 – Supplies and Materials – \$3,212

399 – Contracted Services –

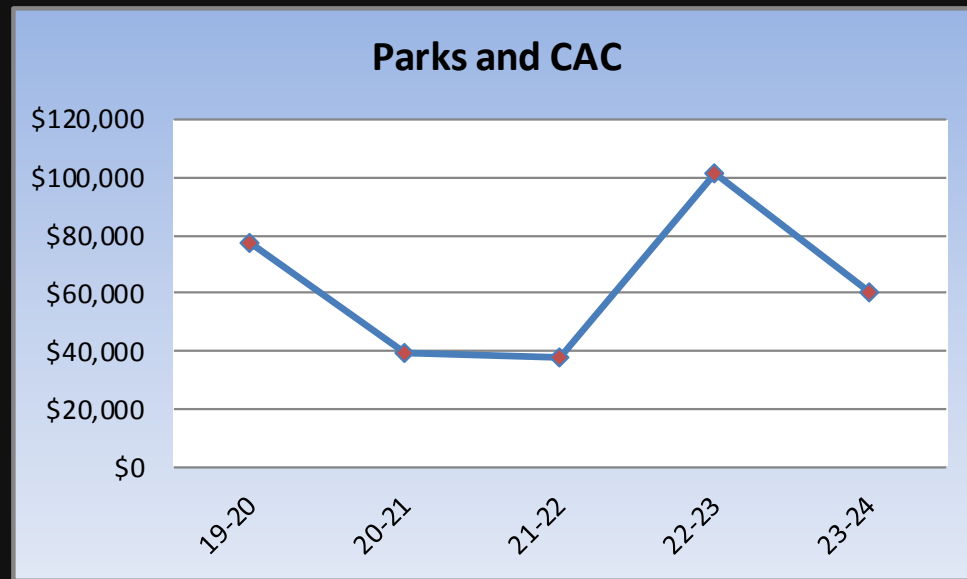
Turf Maintenance at Town Hall	\$1,500
Red Caboose Library	5,000
Other services (tree work, etc.)	<u>1,000</u>
	\$7,500

358 – Community Appearance Commission –

Holiday Decorations - \$1,500

Parks & CAC

352 & 351 – Maintenance & Repairs – \$6,643



3 Employees: 15% allocation

40.7% decrease

Emergency Services

Emergency Services		20-21		21-22		22-23		23-24	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/23	Expend. as of 02/28/23	Projected Year-End	Proposed Budget
4330									
186	Workers' Compensation Ins.	0	0	0	0	0	0	0	0
399	Contracted Services	2,440	2,619	2,440	2,604	2,120	2,059	2,119	2,120
232	CERT	565	0	565	67	565	57	200	570
299	Supplies & Materials	1,570	1,528	570	15	605	239	605	3,500
450	Property & Liability Ins.	425	317	425	317	410	350	350	410
TOTAL		5,000	4,463	4,000	3,002	3,700	2,705	3,274	6,600

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 - \$570

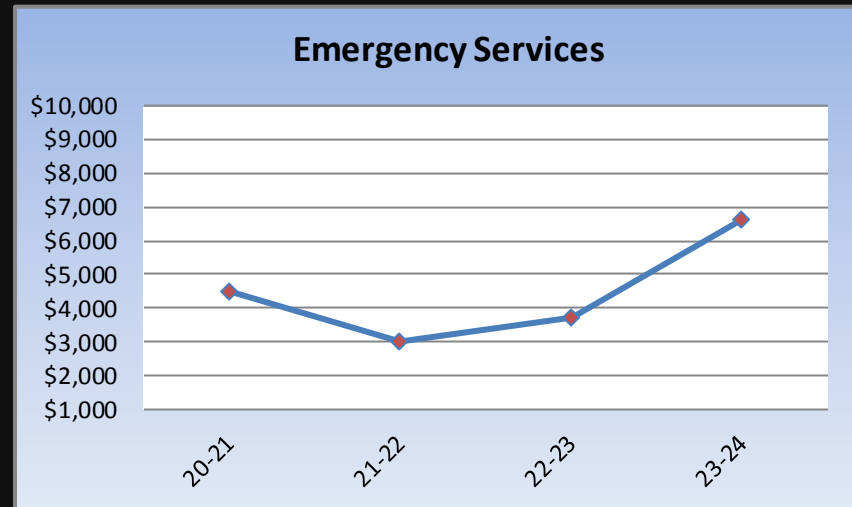
Emergency Services

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 5 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
78.3% increase



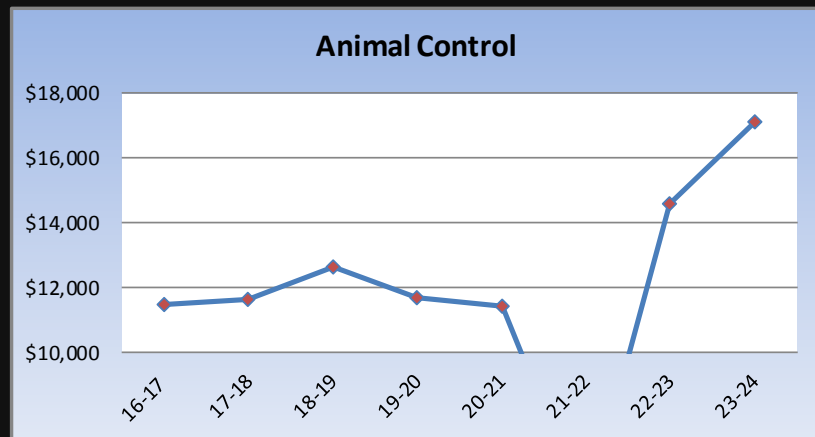
Animal Control

Animal Control		20-21		21-22		22-23			23-24
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/23	Expend. as of 02/28/23	Projected Year-End	Proposed Budget
4380									
121	Wages & Salaries	11,494	10,025	8,467	4,977	11,432	7,265	11,054	13,731
122	Overtime	75	0	75	11	75	5	75	75
134	401(k) Retirement	577	501	428	249	578	362	556	618
181	FICA	882	755	654	375	884	551	851	1,046
182	Loc Govt Emp Retirement	1,247	1,017	1,023	560	1,480	877	1,347	1,678
183	Group Insurance	2,528	1,880	2,016	931	2,497	1,605	2,608	2,519
185	Unemployment Comp.	0	17	0	0	0	0	0	0
186	Workers' Compensation Ins.	631	573	462	336	542	452	452	781
310	Travel & Subsistence	0	0	0	0	0	0	0	0
395	Training	0	0	0	0	0	0	0	0
299	Supplies & Materials	396	114	547	198	584	123	300	714
481	Indirect Costs- Labor	(3,464)	(3,464)	(2,616)	(2,616)	(3,472)	(2,315)	(3,472)	(4,062)
TOTAL		14,366	11,418	11,056	5,022	14,600	8,923	13,770	17,100

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

3 Employees: 10% allocation

17% increase



Wetlands and Waterways

Wetlands and Waterways		20-21		21-22		22-23		23-24	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/23	Expend. as of 02/28/23	Projected Year-End	Proposed Budget
4760									
399	Contracted Services	0	2,295	0	0	0	0	0	0
310	Travel & Subsistence	250	0	250	0	200	0	200	200
395	Training	250	0	250	0	200	0	200	200
299	Supplies & Materials	1,000	86	1,000	93	800	33	500	800
359	Maintenance & Repairs	5,500	3,565	1,500	450	1,700	0	500	1,700
590	Capital O/L- Other Structures	65,000	65,000	0	0	0	0	0	0
TOTAL		72,000	70,946	3,000	543	2,900	33	1,400	2,900

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

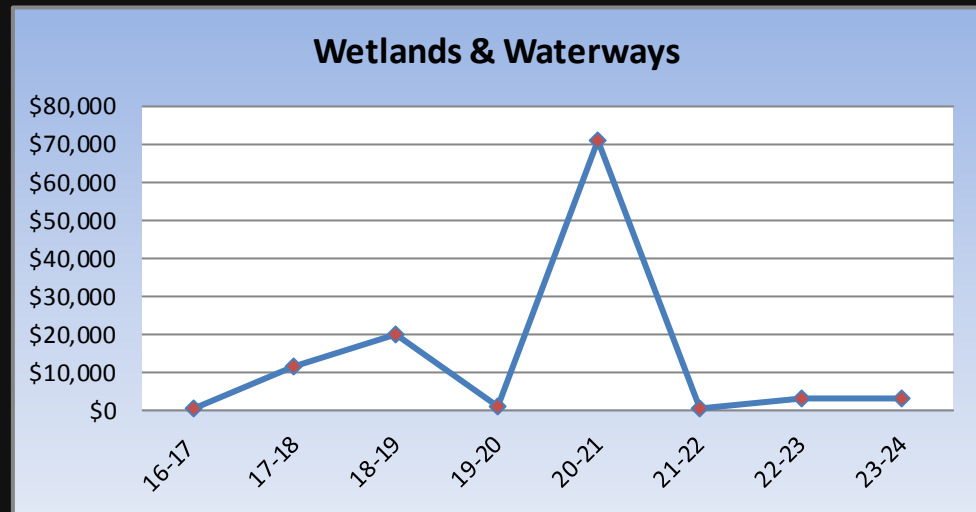
Wetlands and Waterways

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

No Change



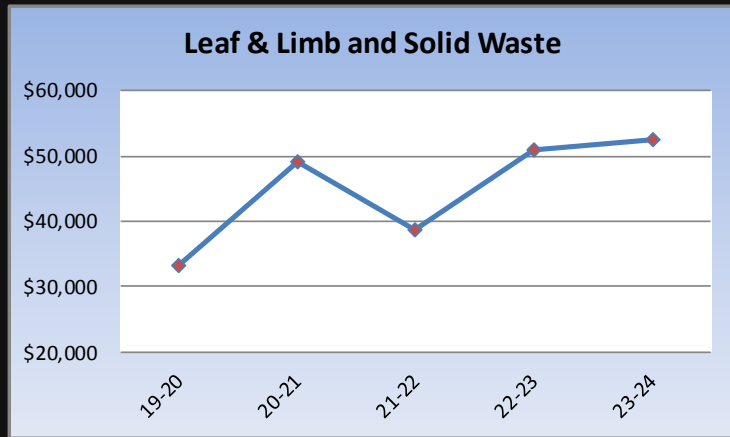
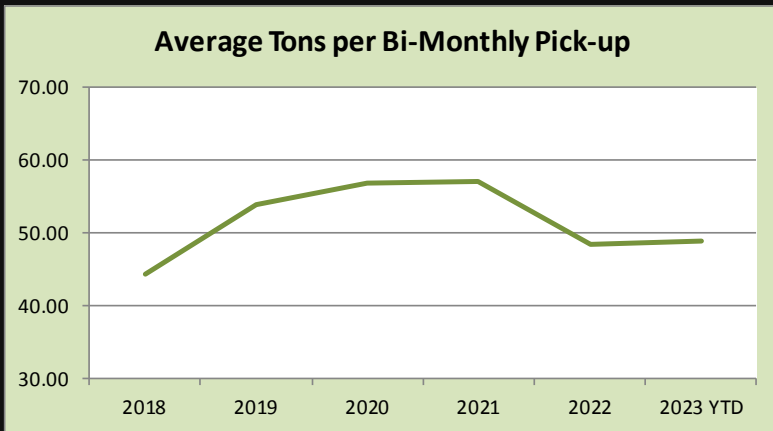
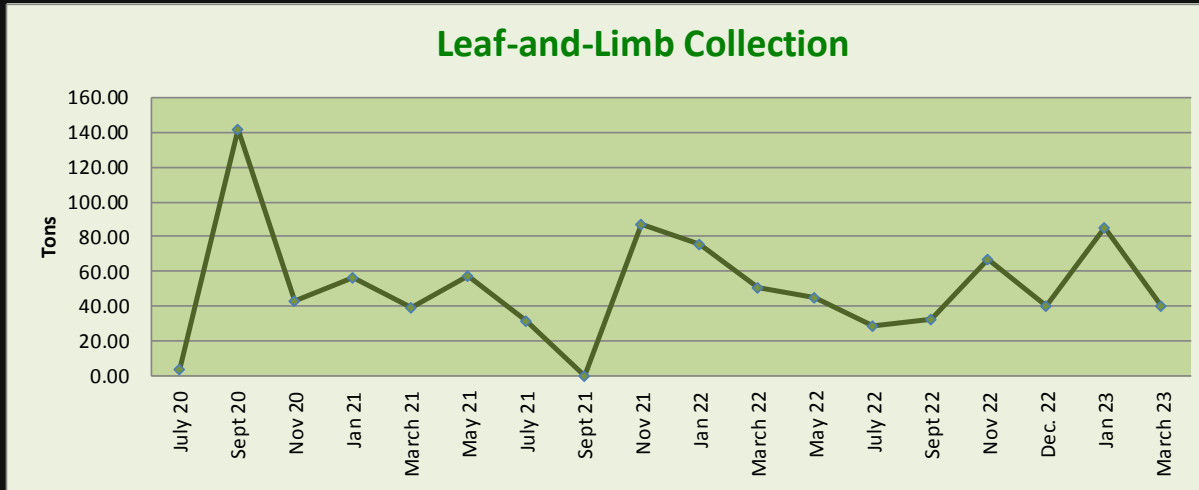
Leaf & Limb and Solid Waste

Leaf & Limb / Solid Waste		20-21		21-22		22-23			23-24
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/23	Expend. as of 02/28/23	Projected Year-End	Proposed Budget
4710									
396	Leaf & Limb Pick-up Services	59,949	46,324	40,450	35,594	47,050	35,081	46,002	48,868
399	Contracted Services	2,640	2,898	3,000	3,107	3,385	1,695	2,555	2,951
299	Supplies & Material	410	0	550	0	565	0	100	565
499	Miscellaneous	0	0	0	0	0	0	0	0
TOTAL		62,999	49,223	44,000	38,701	51,000	36,776	48,657	52,384
Rounded									
		\$	Tons +2	\$/ton	# of pick-ups/yr.	Budget for 52.07 tons per pick-up, which is average tons for previous 5 years, plus 2.			
396	K.A. Jones (contractor)	42,525	54.00	131.25	6	Contract expires 6-30-2026			
	Landfill Tipping Fee	6,318	54.00	19.50	6				
	Landfill Facility Fee	25							
		<u>48,868</u>							
399	Dumpster Recycling fee	2,891				Includes increase in tipping fee from \$17.50 to \$19.50 effect 7-1-23			
		<u>60</u>							
		<u>2,951</u>							

No Employees

2.7 % increase

Leaf & Limb



Fiscal Year	2018	2019	2020	2021	2022	2023 YTD
Avg Tons/PU	44.38	53.80	56.72	57.07	48.39	48.89
Total Tons	266.26	322.81	340.32	342.42	290.36	338.37

Planning & Zoning

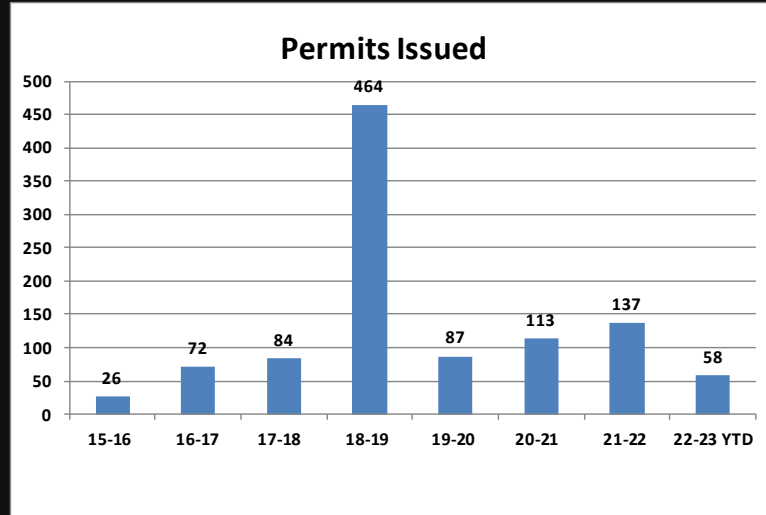
Planning and Zoning		20-21		21-22		22-23		23-24 Proposed Budget	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/23	Expend. as of 02/28/23		Projected Year-End
4910									
121	Wages & Salaries	49,224	50,936	50,962	51,210	56,078	36,720	55,766	59,175
122	Overtime	0	0	0	0	0	0	0	0
134	401(k) Retirement	2,413	2,547	2,471	2,551	2,805	1,836	2,788	2,901
181	FICA	3,692	3,970	3,779	3,989	4,389	2,856	4,266	4,438
182	Loc Govt Emp Retirement	5,097	5,170	5,806	5,733	6,786	4,443	6,748	7,701
183	Group Insurance	8,477	7,039	8,952	6,248	8,423	7,191	8,933	8,498
185	Unemployment Comp.	0	17	0	34	0	0	0	0
186	Workers' Compensation Ins.	981	1,002	1,035	921	1,158	1,078	1,078	1,309
189	Automobile Allowance	1,260	1,308	1,260	1,260	1,260	824	1,260	1,260
310	Travel & Subsistence	600	0	600	0	500	524	524	700
395	Training	1,000	240	1,000	498	825	285	750	900
193	Engineering	400	0	400	0	0	0	0	500
194	Professional Services - Survey	325	0	325	0	325	0	0	325
399	Contract Services	1,882	203	0	0	1,500	0	0	1,500
299	Supplies & Materials	0	394	1,975	1,109	201	135	201	340
320	Telephone & Postage	500	437	500	718	500	71	350	500
481	Indirect Cost- Labor	-27,488	-27,488	-28,502	-28,502	-29,950	-19,967	-29,950	-33,046
TOTAL		48,363	45,776	50,563	45,769	54,800	35,997	52,713	57,000

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

399– Contract Services– Nuisance abatement

Planning & Zoning

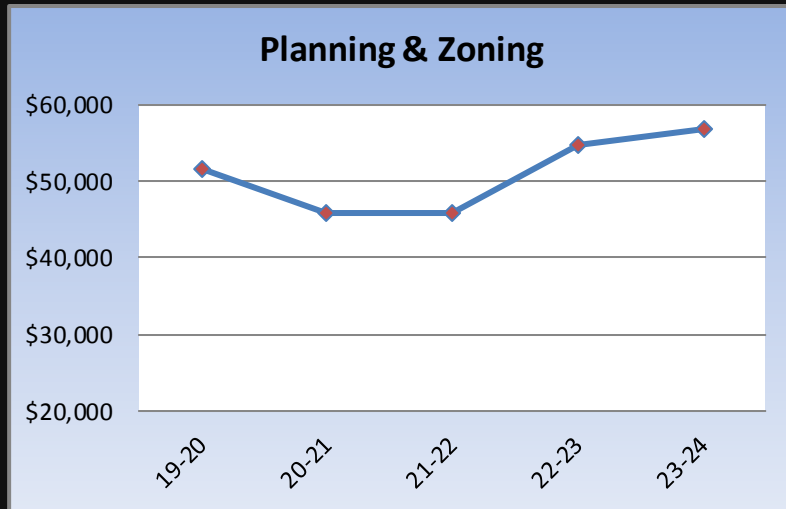
Fiscal Year	Permits Issued
12-13	26
13-14	54
14-15	42
15-16	26
16-17	72
17-18	84
18-19	464
19-20	87
20-21	113
21-22	137
22-23 YTD	58
Prior Year Permit # pulled from ACFR	



18-19= Hurricane Florence

1 Employee:
Assistant Zoning Administrator

4% increase



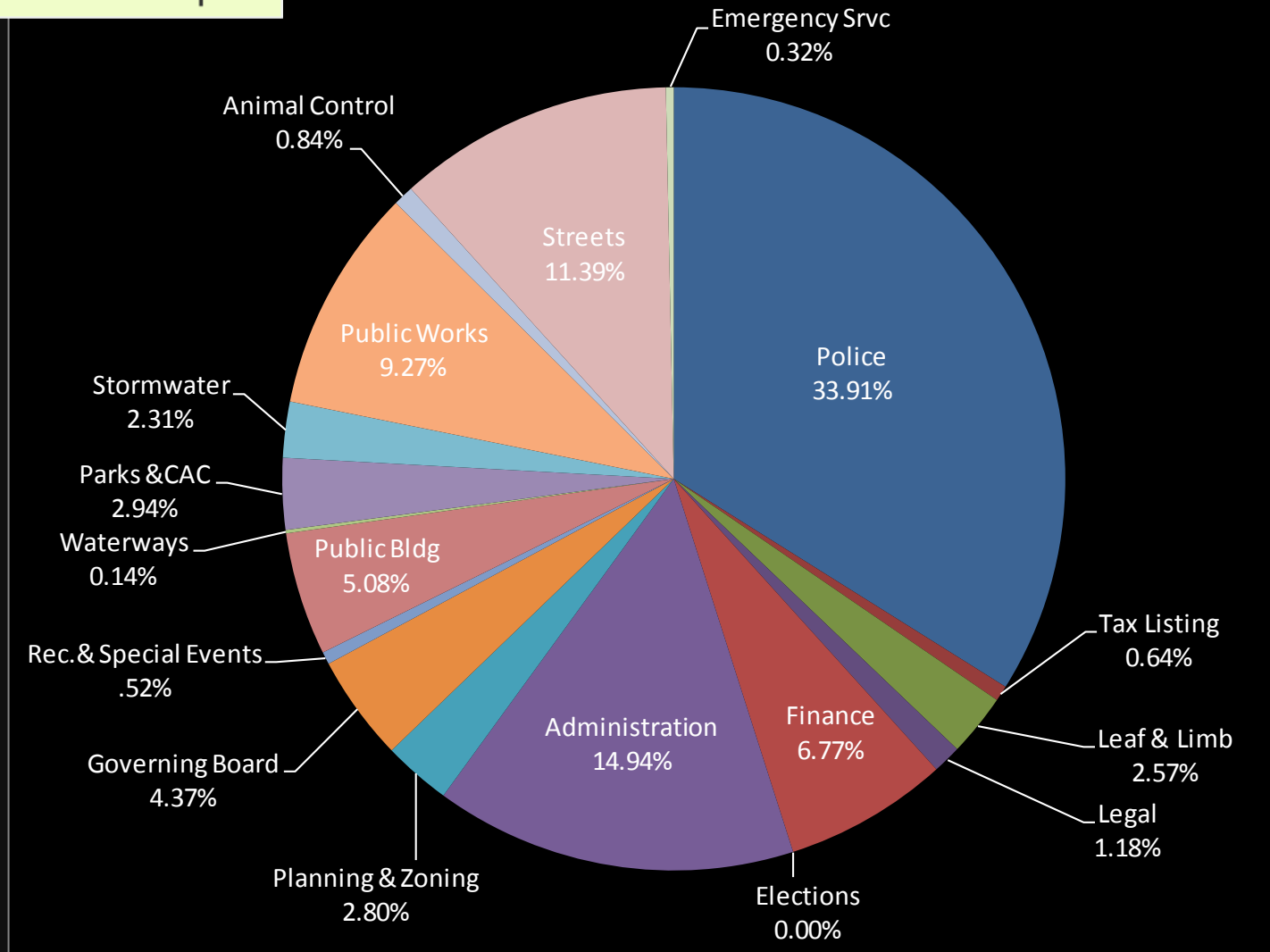
General Fund Expenditure Summary

General Fund Expenditure Summary					Change v. prior year		
	19-20	20-21	21-22	22-23	23-24	%	\$
Department Name	Actual	Actual	Actual	Current Budget	Proposed		
Governing Body	21,105	20,319	23,790	30,400	89,000	192.76%	58,600
Administration*	243,271	255,935	271,051	296,800	304,500	2.59%	7,700
Finance*	1,060,513	130,443	175,220	133,800	138,000	3.14%	4,200
Tax Listing	9,737	10,461	10,655	11,600	13,093	12.87%	1,493
Legal Services	14,283	16,000	22,125	24,000	24,000	0.00%	0
Elections	2,571	-	-	1,000	-	-100.00%	-1,000
Police*	568,989	565,654	516,846	677,943	691,000	1.93%	13,057
Public Buildings	102,918	170,305	109,703	102,300	103,600	1.27%	1,300
Emergency Services	42,425	4,463	3,002	3,700	6,600	78.38%	2,900
Animal Control	11,663	11,418	5,022	14,600	17,100	17.12%	2,500
Street Maintenance	145,054	188,123	158,900	193,000	232,200	20.31%	39,200
Public Works	155,071	155,553	129,268	177,500	189,000	6.48%	11,500
Leaf & Limb and Solid Waste	33,163	49,223	38,701	51,000	52,384	2.71%	1,384
Stormwater Management*	29,924	204,998	7,429	311,395	47,000	-84.91%	-264,395
Wetlands & Waterways	733	70,946	543	2,900	2,900	0.00%	0
Planning & Zoning*	51,740	45,776	45,769	54,800	57,000	4.02%	2,200
Recreation & Special Events	1,998	2,805	6,912	7,600	10,500	38.16%	2,900
Parks & CAC*	77,712	39,225	38,004	101,200	60,000	-40.71%	-41,200
NCORR Recovery Grant	86,601	99,002	-	-	-	0.00%	0
Department Expenditure Total	2,659,472	2,040,649	1,562,942	2,195,538	2,037,878	-7.18%	-157,660
Contingency (1% per policy)	11,509	5,968	17,666	17,931	20,379	13.65%	2,448
Transfer to Capital Reserve	-	60,000	107,000	60,000	55,000	-8.33%	-5,000
Transfer to Capital Project Fund	1,040,100	73,500	482,189		-		
* department amended since adoption as of 03/10/2023							
TOTAL	3,711,081	2,180,117	2,169,797	2,273,469	2,113,257	-7.05%	-160,212

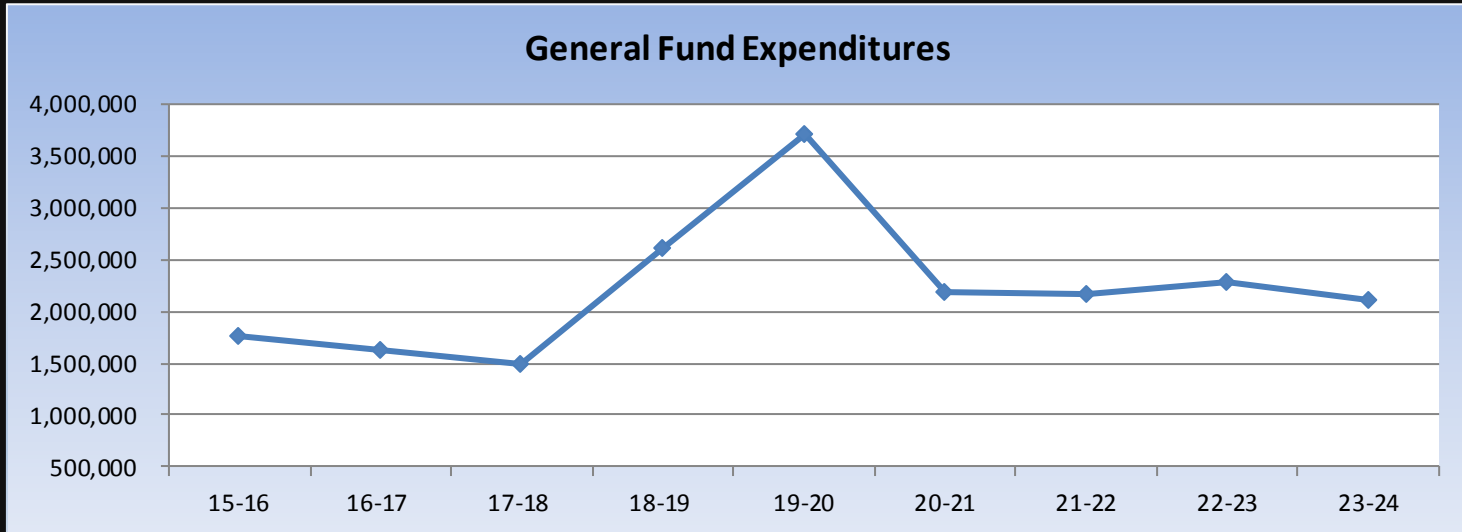
This chart shows all 18 General Fund Departments

General Fund Expenditure Summary

18 slices of the pie



General Fund Expenditure Summary



The difference between the FY15-16 (actual) amount of \$1,764,770 and the FY23-24 (proposed) expenditure amount of \$2,113,257 is + 19.75% or + \$348,487

The FY18-19 and FY19-20 budgets included Hurricane Florence and/or BUS related expenses.

General Fund Expenditure Summary



US INFLATION
CALCULATOR

| a CoinNews Media Group Company

Inflation Calculator

Inflation and Prices ▾

Gas, Food & Other Inflation ▾

Items Adjusted for Inflation ▾

The U.S. Inflation Calculator measures the dollar's buying power over time.

Inflation Calculator

If in	<input type="text" value="2015"/>	(enter year)
I purchased an item for \$	<input type="text" value="1,764,770.00"/>	
then in	<input type="text" value="2024"/>	(enter year)
that same <u>item</u> would cost:	\$2,247,396.25	
Cumulative rate of inflation:	27.3%	
	<input type="button" value="Calculate"/>	

Learn how this calculator works. The US Inflation Calculator uses the latest US government CPI data published April 12 to adjust and calculate for inflation rate through March. (See recent inflation rates.) The U.S. Labor Department's Bureau of Labor Statistics will release inflation data for April on May 10.

If we kept pace with inflation from FY15-16, the expense in FY24 would be \$2,247,396. It is projected to be \$2,113,257, which is \$134,139 below the inflationary rate.

Over basically that same 8 year period, inflation has increased 27.3%. I say basically because we operate on a fiscal year, not a calendar year, and we are projecting to June 30, 2024. These figures are only through March, 2023.

Source: www.usinflationcalculator.com/

General Fund Revenue

Property Tax

Levied against the real and personal property tax base.

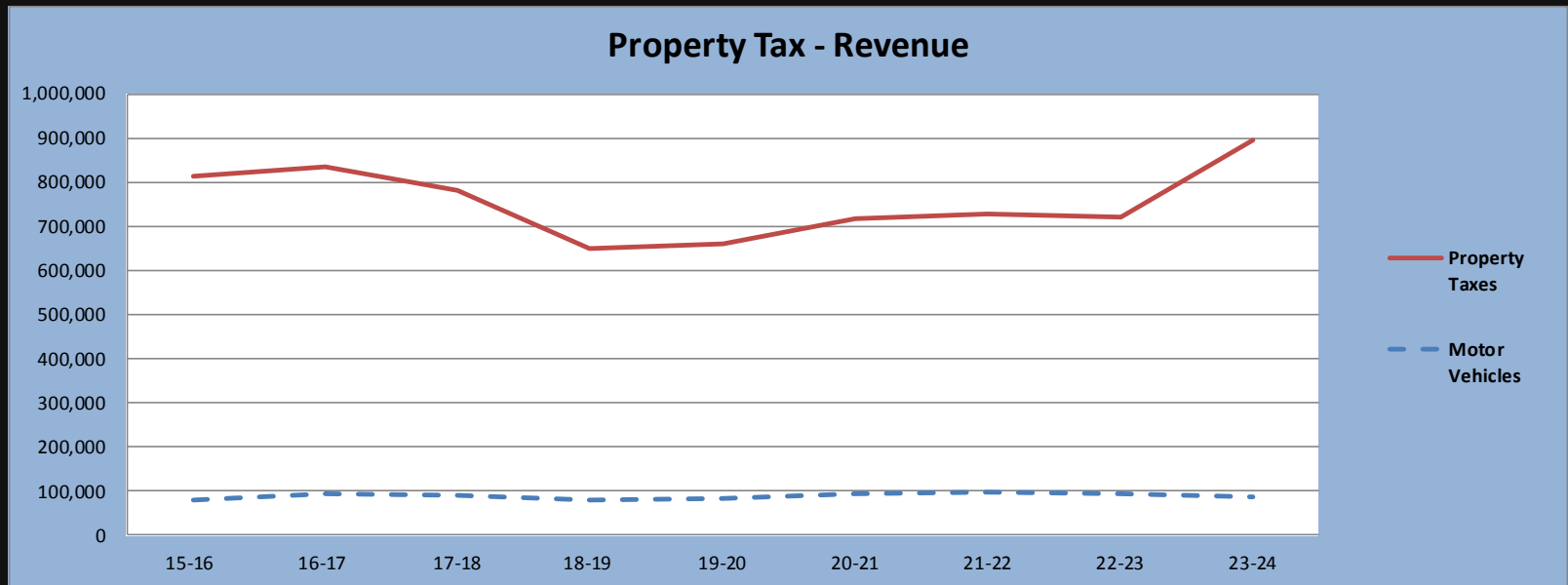
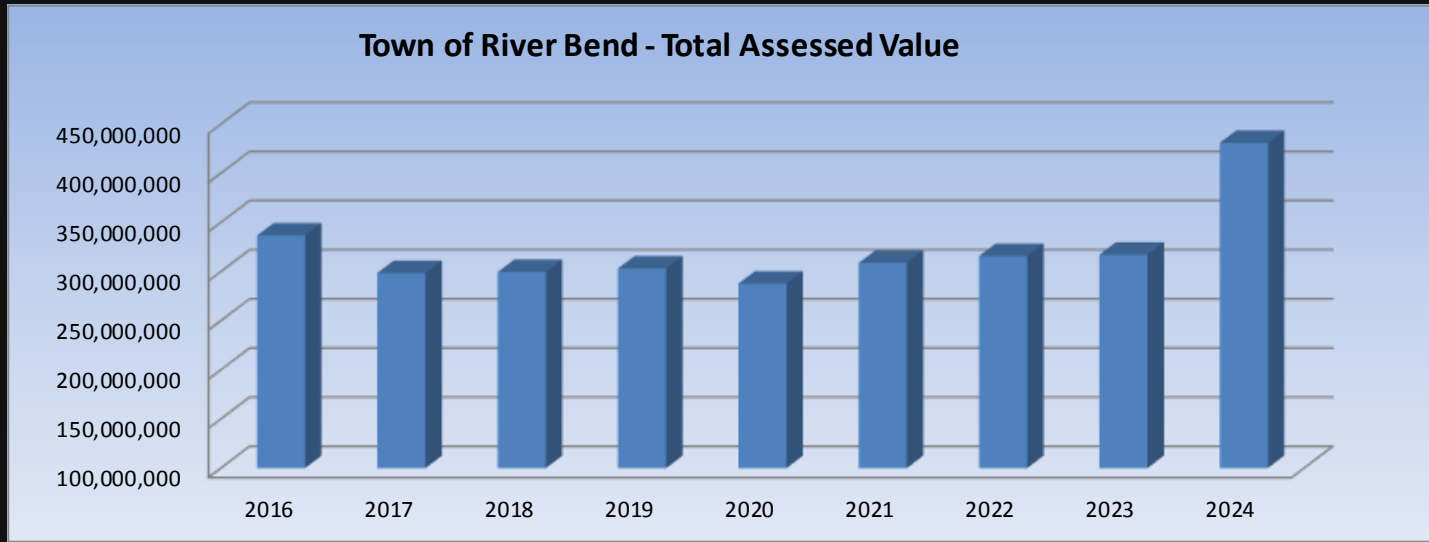
The tax base consists of:

- 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 as of 4-6-2023	Tax Base	Tax Rate	Total Levy	Collection Rate	FY23-24 Budgeted	Collection Cost
Real property/Personal Property/Utility	\$ 393,280,000	0.23	904,544	99.12%	896,584	1.0%
NC Vehicle Tax System	37,500,000	0.23	86,250	100.00%	86,250	4.0%
TOTAL	430,780,000					
1 cent = \$ 42,732 (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

All sales taxes are collected by the state along with their sales tax and the local portion is then distributed (after the state subtracts collection costs) to the towns based on the distribution method as explained on the next slide.

We receive sales tax from 4 Articles, as prescribed by the North Carolina General Statutes. They are:

Article 39

Article 40

Article 42

Article 44

We also receive the City Hold Harmless distribution

Sales Tax

The proceeds are distributed 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 of Commissioners.

Craven County currently uses the ad valorem method, whereby our share is determined by the proportion that our tax levy represents of the levy of all units in the County. We'd fair better using the per capita method.

In fiscal year 2021 we received 0.94802% of the total county distribution.

In fiscal year 2022 we received 0.98499%.

In fiscal year 2023 we received 0.96547%.

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 recommended to be reduced to 23¢. Our percentage of distribution will be impacted if other units change their tax rate.

Articles of Sales Tax Distribution

All information regarding the explanation of the Local Sales & Use Tax Distribution can be obtained from G.S. 105-463 through G.S. 105-538.

Article 39 – Article 39, being distributed by point of sale, is the purest form of the Local S & U Tax. Basically, any sale that occurs in a given county will result in the Article 39 portion returning to that county. Any refund identified as being from a specific county will have the Article 39 portion refunded from that county as well. Beginning with the October 2003 Collections, the Article 39 portion contains the “food tax” as instructed in G.S. 105-469. However, the “food tax” is separately identified in our Distribution Report.

Article 40 – Article 40 is distributed based upon a county’s population in relation to the state population total. A portion of the “food tax” is also included in Article 40 and can be separately identified in our Distribution Report. Article 40 is subject to an adjustment factor as identified in G.S. 105-486(b). This section contains the Article 40 portion of any refund.

Article 42 – Article 42 was previously distributed based upon a county’s population in relation to the state population total. Effective with the November 2009 collections distributed in January 2010, Article 42 tax is distributed on a point of sale basis. A portion of the “food tax” is also included in Article 42 and can be separately identified in our Distribution Report. The portion of the “food tax” included in Article 42 is subject to an adjustment factor as identified in G.S. 105-486(b). This section contains the Article 42 portion of any refund.

Article 43 – Article 43 proceeds are distributed to counties that have enacted a Public Transportation Sales Tax per G.S. 105-506 through G.S. 105-507 or to special districts operating as Regional Public Transportation Authorities or Regional Transportation Authorities that are established and operate according to G.S. 105-508 through G.S. 105-510 or to counties that are eligible under G.S. 105-511. The proceeds from Article 43 distributed under Part 2 of the Article are distributed on a per capita basis to the county and units of local government in this county that operate public transportation systems. The proceeds from the Part 3, Part 4 and Part 5 of the Article are to be distributed to each eligible special district. The proceeds from Article 43 distributed under Part 6 of the Article are to be distributed among the eligible counties in proportion to the amount of taxes collected in each county in that month. Currently, only Wake County, Durham County, Orange County, Mecklenburg County, City of Charlotte, and Town of Huntersville are eligible to receive proceeds from Article 43.

Article 44 – Effective with the November 2009 collections distributed in January 2010, Article 44 tax is repealed. However, Article 44 will continue to incur amounts due to late filed returns, audits, and refunds that affect periods prior to October 1, 2009. Negative amounts will occur periodically as refunds are processed by the Department in the future.

Article 45 – Effective July 1, 2006, Article 45 was repealed. Article 45 was a Local Government Sales and Use Tax for Beach Nourishment levied only by Dare County. Therefore, the proceeds of this Article are distributable only to Dare County. While Article 45 has been repealed, amounts will continue to be distributed to Dare County as a result of delinquent returns, audits, and refunds.

Article 46 – Article 46 allows an additional 0.25% local sales and use tax on transactions subject to the general State rate of sales and use tax pursuant to G.S. 105-164.4. Article 46 will be distributed based upon point of sale to the counties that enact this Article and will not be shared with municipalities within these counties.

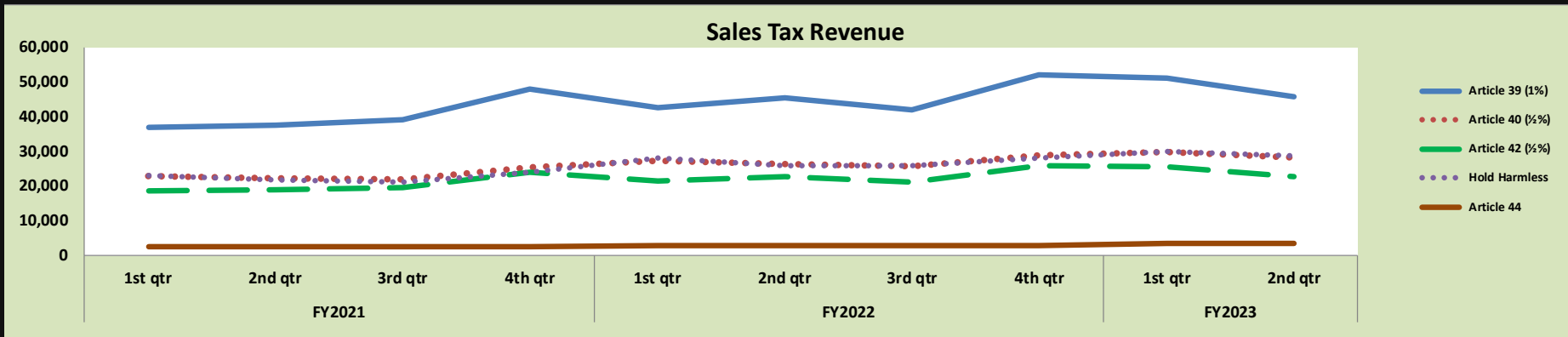
Effective April 1, 2008, Article 46 authorizes that an additional 0.25% tax may be levied in six counties (Alexander, Catawba, Martin, Pitt, Sampson, and Surry). Effective October 1, 2008, two additional counties (Cumberland and Haywood) are authorized to levy the additional 0.25% Article 46 tax. Effective July 1, 2010, four additional counties (Hertford, Lee, Randolph, and Rowan) are authorized to levy the additional 0.25% Article 46 tax. Effective October 1, 2010, three additional counties (New Hanover, Onslow, and Wilkes) are authorized to levy the additional 0.25% Article 46 tax. Effective January 1, 2011, two additional counties (Duplin and Robeson) are authorized to levy the additional 0.25% Article 46 tax. Effective October 1, 2011, one additional county (Cabarrus) is authorized to levy the additional 0.25% Article 46 tax. Effective January 1, 2012, one additional county (Halifax) is authorized to levy the additional 0.25% Article 46 tax. Effective April 1, 2012, four additional counties (Buncombe, Durham, Montgomery, and Orange) are authorized to levy the additional 0.25% Article 46 tax. Effective April 1, 2013, two additional counties (Edgecombe and Greene) are authorized to levy the additional 0.25% Article 46 tax. . Effective April 1, 2014, one additional county (Harnett) is authorized to levy the additional 0.25% Article 46 tax. . Effective October 1, 2014, one additional county (Davidson) is authorized to levy the additional 0.25% Article 46 tax. Effective April 1, 2015, two additional counties (Anson and Ashe) are authorized to levy the additional 0.25% Article 46 tax. Effective October 1, 2016, two additional counties (Cherokee and Jackson) are authorized to levy the additional 0.25% Article 46 tax.

City Hold Harmless – Counties are required to hold eligible municipalities in each county harmless from the repeal of Article 44. Calculations are made to approximate the amount of Article 44 tax previously received by eligible municipalities. Effective October 1, 2008, the City Hold Harmless portion of the Distribution was calculated to provide eligible municipalities a replacement amount for the 0.25% of Article 44 that was repealed. Effective October 1, 2009, the calculation for the City Hold Harmless portion of the Distribution was changed to provide eligible municipalities a replacement amount for the final 0.25% of Article 44 that was repealed.

Each month when we closeout, we split the total local Sales & Use Tax collections into the various total components. These components are then calculated for each county. This allocation is for the countywide level. Next, depending upon the county's distribution method, Per Capita or Ad Valorem, the portion of each county's share of each Article is then split between the county government and the municipalities in that county.

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. For FY23, we budgeted for 3% growth. Thus far in FY23, our sales tax revenues have been 14.64% higher than budgeted. I expect that trend to continue through the rest of FY23 but at a slower pace. For the balance of FY23 (2 quarters), I am forecasting 3% growth over budgeted. If that rate materializes, we will end up with \$40,188 more than budgeted for FY23.



As shown in more detail on the next slide, we have budgeted for FY24 accordingly.

Sales Tax

Based upon the trends in each of the five components of sales tax, we formulated a projection of the year end FY23 for each and then, using that (\$519,410 combined) as a base, project revenues for FY23-24.

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

- For the locally driven components of sales tax, we are projecting a 8.39% increase over the amount we budgeted to receive in FY23, followed by an increase of 1.98% in FY24.
- **I recommend the following budget based upon forecasts:**

Revenue Source	Current Budget	Projected 22-23	Change vs. Budget \$	Change vs. Budgeted %	Proposed 23-24	Change vs. Projected %	Change vs. Projected \$
Article 39	177,124	191,091	13,967	7.89%	195,868	2.50%	4,777
Article 40	102,899	111,839	8,940	8.69%	114,635	2.50%	2,796
Atricle 42	88,586	95,513	6,927	7.82%	97,901	2.50%	2,388
Article 44	11,613	12,770	1,157	9.97%	13,090	2.50%	319
Hold Harmless	99,000	108,195	9,195	9.29%	108,195	0.00%	0
TOTAL	479,222	519,410	40,188	8.39%	529,690	1.98%	10,280

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.

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 \$154,875,000. The NC House has proposed an increase to \$170,400,000 in FY24. That is not official yet. 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 FY23 were:

75% population portion: \$21.68 per capita

25% mileage portion: \$1,675.14 per mile

For FY24 our budget is based on:

Population = 2,895

Mileage = 17.13

Mileage Rate= \$1675.14

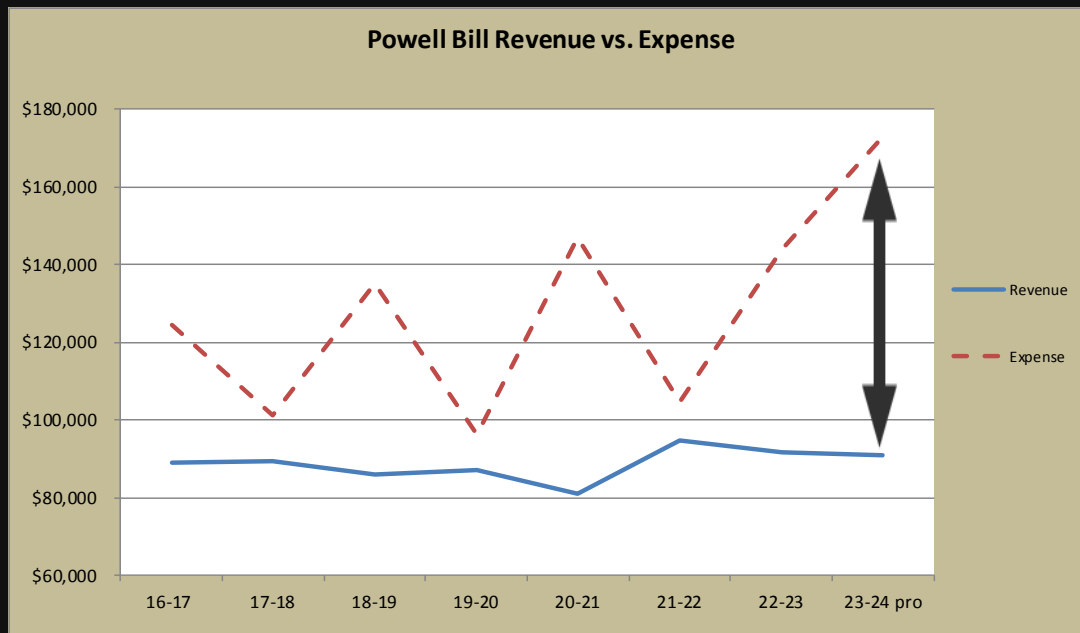
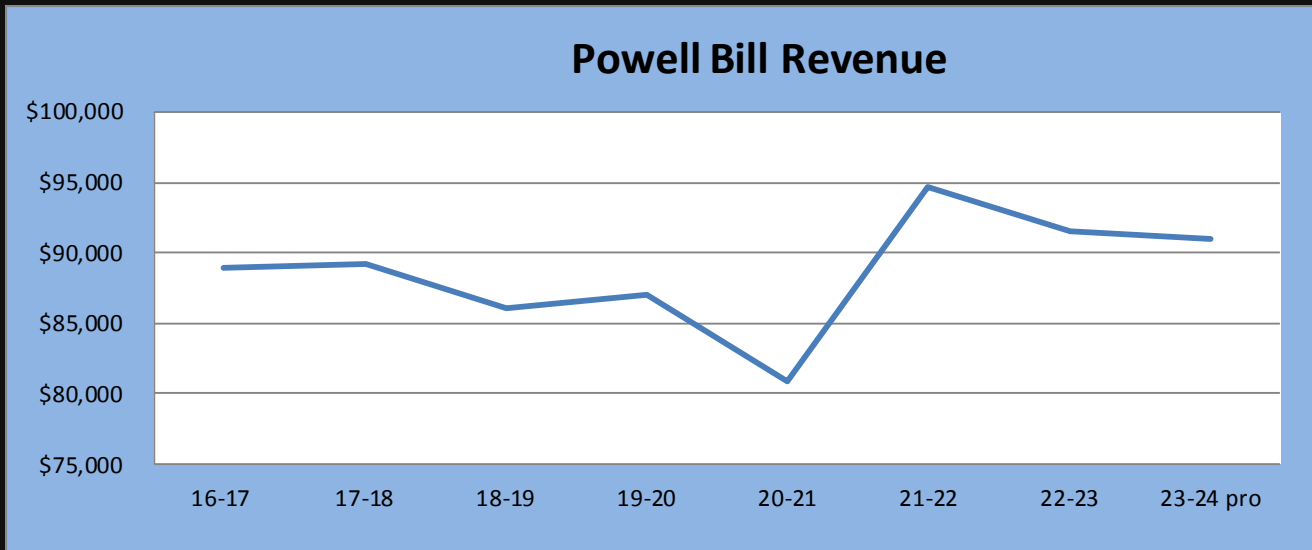
Population Rate= \$21.68

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	21.68	-1.3%	1,675.14	-0.7%	
2024	21.68	0.0%	1,675.14	0.0%	
Base	2,895		17.13		
		62,763.60	+	28,695.15	=
TOTAL ESTIMATED REVENUE				91,458.75	

Powell Bill



The difference between the 2 lines on the chart represents local spending necessary to fund street paving. This year, that is Estimated to be \$82,000.

2022
NORTH CAROLINA
STATE STREET AID ALLOCATIONS
TO MUNICIPALITIES

From the
North Carolina State Highway Fund

Under
General Statutes 136-41.1 through 136-41.4
(Powell Bill)

Prepared by
PLANNING AND PROGRAMMING DIVISION
(POWELL BILL PROGRAM)

North Carolina Department of Transportation

January 2023

Annually, State Street-Aid (Powell Bill) allocations are made to incorporated municipalities that establish their eligibility and qualify as provided by G.S. 136-41.1 through 136-41.4. The general statutes require that an appropriation of funds by the General Assembly to the Department of Transportation for State aid to municipalities from the State Highway Fund. These funds are distributed to the qualified municipalities in two allocations: on or before October 1 and on or before January 1; and are to be expended primarily for the purposes of resurfacing streets within the corporate limits of the municipality but may also be used for maintaining, repairing, constructing, reconstructing, or widening of local streets that are the responsibility of the municipalities, in addition to the planning, construction, and maintenance of bikeways, greenways, or sidewalks pursuant to G.S. 136-41.1 – 41.4.

Each municipality establishes its eligibility annually by submitting, to the Department of Transportation, a Certified Statement, Street Listing, and a Certified Dated Powell Bill Map. A map is required to be submitted if changes have been made to the municipality's corporate limits, if the municipality's mileage has changed, or an update every five years. In addition, each municipality is statutorily required to submit a Powell Bill Expenditure Report, reporting only Powell Bill allocation revenue and Powell Bill fund expenditures for the preceding Fiscal Year and a Fiscal Data Report which is a Federal financial report of all expenditures and revenues for the preceding fiscal year spent for street purposes regardless of the funding sources.

The first State Street-Aid allocation was disbursed in 1951 at a rate of one-half (1/2) cent per gallon of taxed motor fuel and continued annually at that rate through 1971. The general statutes were amended and the rate changed in 1972 and in 1982. From 1972 through 1981, the rate was one (1) cent per gallon. In 1982, it was increased to one and three-eighths (1-3/8) cents per gallon. The 1986 General Assembly increased the State Motor Fuel Tax effective July 15, 1986, and at the same time increased the Powell Bill rate to one and three-fourths (1-3/4) cents on each taxed gallon. This rate became effective for the 1987 allocation. The 2013 General Assembly revised the annual amount appropriated out of the State Highway Fund to a sum equal to 10.4% of the net amount after refunds that was produced during the fiscal year. This rate became effective for the 2013 allocation. Effective for fiscal year 2015-2016, the General Assembly ratified SL 2015-241, which stabilized the program's funding by appropriating the amount of funds to be disbursed.

See table on next page for allocations disbursed each year and # of municipalities participating.

The amount of each allocation and the number of participating municipalities by year is shown below:

<u>YEAR</u>	<u>*ALLOCATION(S)</u>	<u># OF MUN.</u>	<u>YEAR</u>	<u>*ALLOCATION(S)</u>	<u># OF MUN.</u>
1951	\$ 4,543,096.20	386	1991	\$ 82,096,281.85	483
1952	\$ 4,948,842.30	388	1992	\$ 88,218,374.19	489
1953	\$ 5,244,203.40	394	1993	\$ 92,181,342.85	491
1954	\$ 5,391,717.41	396	1994	\$ 99,774,534.08	492
1955	\$ 5,711,978.98	399	1995	\$ 104,925,715.99	494
1956	\$ 6,219,336.82	400	1996	\$ 110,437,729.07	494
1957	\$ 6,477,032.18	405	1997	\$ 116,454,387.34	496
1958	\$ 6,477,457.37	407	1998	\$ 123,268,170.31	499
1959	\$ 6,768,363.70	409	1999	\$ 125,667,091.24	500
1960	\$ 7,018,901.72	411	2000	\$ 133,181,819.28	500
1961	\$ 7,356,135.97	415	2001	\$ 135,438,429.94	500
1962	\$ 7,640,707.92	416	2002	\$ 130,234,131.02	503
1963	\$ 8,078,232.00	419	2003	\$ 120,877,358.17	503
1964	\$ 8,324,555.39	420	2004	\$ 135,305,538.95	503
1965	\$ 8,776,008.98	422	2005	\$ 136,850,767.98	503
1966	\$ 9,325,192.43	423	2006	\$ 137,970,401.05	505
1967	\$ 9,959,054.78	424	2007	\$ 157,707,780.29	505
1968	\$ 10,416,425.02	425	2008	\$ 145,067,572.34	506
1969	\$ 11,232,098.33	427	2009	\$ 131,798,133.63	507
1970	\$ 11,909,265.53	428	2010	\$ 134,299,711.21	508
1971	\$ 12,523,711.14	428	2011	\$ 138,340,336.86	502
1972	\$ 27,031,936.20	429	2012	\$ 142,804,746.40	508
1973	\$ 29,295,989.31	433	2013	\$ 145,606,092.40	507
1974	\$ 29,574,960.99	439	2014	\$ 147,310,111.15	507
1975	\$ 29,366,485.96	440	2015	\$ 147,759,959.21	507
1976	\$ 30,747,711.77	447	2016	\$ 147,301,159.40	508
1977	\$ 32,017,463.37	452	2017	\$ 147,732,765.54	508
1978	\$ 33,506,577.36	453	2018	\$ 147,392,460.16	508
1979	\$ 34,647,041.93	457	2019	\$ 147,544,576.01	508
1980	\$ 32,572,754.28	458	2020	\$ 132,663,872.20	508
1981	\$ 31,351,231.78	461	2021	\$ 159,239,761.67	509
1982	\$ 43,102,210.90	462	Oct 2022	\$ 77,445,803.51	508
1983	\$ 43,244,257.00	463	Jan 2023	\$ 77,445,798.27	508
1984	\$ 45,442,769.46	465			
1985	\$ 47,166,573.16	467			
1986	\$ 54,762,697.88	468	TOTAL:	\$5,187,996,225.32	
1987	\$ 63,786,000.34	470			
1988	\$ 66,713,432.60	473			
1989	\$ 67,672,951.32	477			
1990	\$ 81,308,148.58	481			

COMPUTATIONS OF 2022 POWELL BILL APPROPRIATION:

FY2022 Base Budget Appropriation:	\$ 154,875,000.00
Plus: Adjustments to 2021 Allocation:	\$ 30,391.31
Less: Reserve of 500K*:	\$ (13,789.53)
Adjusted Available Powell Bill Funds FY 2022-23	<u>\$ 154,891,601.78</u>

* A balance of \$500,000.00 will be reserved on the State-Aid to Municipalities Work Order for adjustments in each Fiscal Year. This year there is already enough funds in reserve, so we don't have to hold any additional funds.

TOTAL POWELL BILL FUNDS AVAILABLE: \$ 154,891,601.78

Population: 75% – \$ 117,534,582.66 -----	Per Capita Rate: \$ 21.688583
Mileage: 25% – \$ 37,357,019.12 -----	Per Mile Rate: \$ 1,675.140809

** Session Law 2021-180 Section 41.27(2) specified the amount paid to municipalities with a population of 400,000 or more for the 2022-2023 fiscal year. These municipalities are not included in the per capita or per mile rates.

Per NCDOT policy, municipalities will receive their allocations deposited directly to their account on or before October 1 and January 1. For more information, please contact NCDOT Accounts Payable at ap@ncdot.gov.

Seventy-five percent (75%) of the funds allocated, or \$117,534,582.66, was divided among all qualified municipalities on the basis of relative 2022* estimated population (**Based on the July 1, 2021 Certified Population Estimate (July 1, 2022 Municipal Boundaries) provided by OSBM*). Apart from the amount paid to municipalities specified by SL 2021-180, the remaining \$100,538,249.28 was divided by 4,635,538 (i.e., population of all eligible and qualified municipalities as estimated by the State Planning Officer, excluding municipalities specified by SL 2021-180) to produce a **per capita rate of \$21.69**.

Twenty-five percent (25%) of the funds allocated, or \$37,357,019.12, was divided among all qualified municipalities on the basis of relative mileage of non-State System or local streets complying with the Act. Apart from the amount paid to municipalities specified by SL 2021-180, the remaining \$33,512,749.76 was divided by 20,005.93 miles (i.e., the total length of all eligible streets as furnished by the municipalities, excluding municipalities specified by SL 2021-180) to produce a **per mile rate of \$1,675.14**.

The 2022/2023 allocations for the individual cities and towns are shown on the following pages.

Municipality	County	Division Number	Population		Mileage		Total Allocation From Powell Bill Funds *	October Allocation *	January Allocation *
			Annual Estimated Population	Increment Award (3/4) *	Certified Non-System Mileage	Increment Awards (1/4) *			
Rhodhiss	Burke/Caldwell	13/11	1,001	\$ 21,710.27	8.28	\$ 13,870.17	\$ 35,580.44	\$ 17,790.23	\$ 17,790.21
Rich Square	Northampton	1	871	\$ 18,890.76	7.63	\$ 12,781.32	\$ 31,672.08	\$ 15,836.04	\$ 15,836.04
Richfield	Stanly	10	586	\$ 12,709.51	7.61	\$ 12,747.82	\$ 25,457.33	\$ 12,728.67	\$ 12,728.66
Richlands	Onslow	3	2,370	\$ 51,401.94	11.21	\$ 18,778.33	\$ 70,180.27	\$ 35,090.14	\$ 35,090.13
River Bend	Craven	2	2,895	\$ 62,788.45	17.13	\$ 28,695.16	\$ 91,483.61	\$ 45,741.81	\$ 45,741.80
Roanoke Rapids	Halifax	4	15,097	\$ 327,432.53	91.70	\$ 153,610.41	\$ 481,042.94	\$ 240,521.48	\$ 240,521.46
Robbins	Moore	8	1,193	\$ 25,874.48	7.50	\$ 12,563.56	\$ 38,438.04	\$ 19,219.02	\$ 19,219.02
Robbinsville	Graham	14	600	\$ 13,013.15	3.25	\$ 5,444.21	\$ 18,457.36	\$ 9,228.69	\$ 9,228.67
Robersonville	Martin	1	1,246	\$ 27,023.97	16.55	\$ 27,723.58	\$ 54,747.55	\$ 27,373.78	\$ 27,373.77
Rockingham	Richmond	8	9,128	\$ 197,973.38	50.95	\$ 85,348.42	\$ 283,321.80	\$ 141,660.90	\$ 141,660.90
Rockwell	Rowan	9	2,403	\$ 52,117.66	10.84	\$ 18,158.53	\$ 70,276.19	\$ 35,138.10	\$ 35,138.09
Rocky Mount	Edgecombe/Nash	4	54,486	\$ 1,181,724.12	291.14	\$ 487,700.50	\$ 1,669,424.62	\$ 834,712.31	\$ 834,712.31
Wolesville	Wake	5	9,894	\$ 214,586.84	37.20	\$ 62,315.24	\$ 276,902.08	\$ 138,451.04	\$ 138,451.04
Ronda	Wilkes	11	439	\$ 9,521.29	5.59	\$ 9,364.04	\$ 18,885.33	\$ 9,442.67	\$ 9,442.66
Roper	Washington	1	478	\$ 10,367.14	5.13	\$ 8,593.47	\$ 18,960.61	\$ 9,480.31	\$ 9,480.30
Rose Hill	Duplin	3	1,371	\$ 29,735.05	13.03	\$ 21,827.08	\$ 51,562.13	\$ 25,781.07	\$ 25,781.06
Roseboro	Sampson	3	1,163	\$ 25,223.82	11.33	\$ 18,979.35	\$ 44,203.17	\$ 22,101.59	\$ 22,101.58
Rosman	Transylvania	14	720	\$ 15,615.78	1.46	\$ 2,445.71	\$ 18,061.49	\$ 9,030.75	\$ 9,030.74
Rowland	Robeson	6	885	\$ 19,194.40	12.75	\$ 21,358.05	\$ 40,552.45	\$ 20,276.23	\$ 20,276.22
Roxboro	Person	5	8,183	\$ 177,477.67	36.61	\$ 61,326.91	\$ 238,804.58	\$ 119,402.30	\$ 119,402.28
Roxobel	Bertie	1	181	\$ 3,925.63	2.43	\$ 4,070.59	\$ 7,996.22	\$ 3,998.12	\$ 3,998.10
Rural Hall	Forsyth	9	3,366	\$ 73,003.77	14.92	\$ 24,993.10	\$ 97,996.87	\$ 48,998.44	\$ 48,998.43
Ruth	Rutherford	13	346	\$ 7,504.25	3.45	\$ 5,779.24	\$ 13,283.49	\$ 6,641.75	\$ 6,641.74
Rutherford College	Burke	13	1,231	\$ 26,698.65	12.00	\$ 20,101.69	\$ 46,800.34	\$ 23,400.18	\$ 23,400.16
Rutherfordton	Rutherford	13	3,614	\$ 78,382.54	30.88	\$ 51,728.35	\$ 130,110.89	\$ 65,055.45	\$ 65,055.44
Salemberg	Sampson	3	457	\$ 9,911.68	5.99	\$ 10,034.09	\$ 19,945.77	\$ 9,972.89	\$ 9,972.88
Salisbury	Rowan	9	35,905	\$ 778,728.56	173.22	\$ 290,167.89	\$ 1,068,896.45	\$ 534,448.23	\$ 534,448.22
Saluda	Henderson/Polk	14	632	\$ 13,707.18	9.35	\$ 15,662.57	\$ 29,369.75	\$ 14,684.88	\$ 14,684.87
Sandy Creek	Brunswick	3	259	\$ 5,617.34	2.95	\$ 4,941.67	\$ 10,559.01	\$ 5,279.51	\$ 5,279.50
Sandyfield	Columbus	6	429	\$ 9,304.40	3.01	\$ 5,042.17	\$ 14,346.57	\$ 7,173.29	\$ 7,173.28
Sanford	Lee	8	30,762	\$ 667,184.18	141.23	\$ 236,580.14	\$ 903,764.32	\$ 451,882.16	\$ 451,882.16
Saratoga	Wilson	4	348	\$ 7,547.63	3.30	\$ 5,527.96	\$ 13,075.59	\$ 6,537.80	\$ 6,537.79
Sawmills	Caldwell	11	5,019	\$ 108,855.00	27.49	\$ 46,049.62	\$ 154,904.62	\$ 77,452.31	\$ 77,452.31
Scotland Neck	Halifax	4	1,664	\$ 36,089.80	14.75	\$ 24,708.33	\$ 60,798.13	\$ 30,399.07	\$ 30,399.06
Seaboard	Northampton	1	531	\$ 11,516.64	4.38	\$ 7,337.12	\$ 18,853.76	\$ 9,426.88	\$ 9,426.88
Seagrove	Randolph	8	238	\$ 5,161.88	4.32	\$ 7,236.61	\$ 12,398.49	\$ 6,199.25	\$ 6,199.24
Sedalia	Guilford	7	679	\$ 14,726.55	1.09	\$ 1,825.90	\$ 16,552.45	\$ 8,276.23	\$ 8,276.22
Selma	Johnston	4	6,445	\$ 139,782.92	24.69	\$ 41,359.23	\$ 181,142.15	\$ 90,571.08	\$ 90,571.07
Seven Devils	Avery/Watauga	11	313	\$ 6,788.53	15.49	\$ 25,947.93	\$ 32,736.46	\$ 16,368.24	\$ 16,368.22
Seven Springs	Wayne	4	55	\$ 1,192.87	1.34	\$ 2,244.69	\$ 3,437.56	\$ 1,718.79	\$ 1,718.77
Severn	Northampton	1	187	\$ 4,055.76	2.24	\$ 3,752.32	\$ 7,808.08	\$ 3,904.04	\$ 3,904.04
Shalotte	Brunswick	3	4,347	\$ 94,280.27	28.16	\$ 47,171.97	\$ 141,452.24	\$ 70,726.13	\$ 70,726.11
Sharpsburg	Edgecombe/Nash/Wilson	4	1,686	\$ 36,566.95	10.59	\$ 17,739.74	\$ 54,306.69	\$ 27,153.35	\$ 27,153.34
Shelby	Cleveland	12	22,078	\$ 478,840.53	124.89	\$ 209,208.34	\$ 688,048.87	\$ 344,024.44	\$ 344,024.43
Siler City	Chatham	8	7,699	\$ 166,980.40	34.01	\$ 56,971.54	\$ 223,951.94	\$ 111,975.97	\$ 111,975.97
Simpson	Pitt	2	442	\$ 9,586.35	2.69	\$ 4,506.13	\$ 14,092.48	\$ 7,046.25	\$ 7,046.23
Sims	Wilson	4	300	\$ 6,506.57	1.80	\$ 3,015.25	\$ 9,521.82	\$ 4,760.92	\$ 4,760.90
Smithfield	Johnston	4	11,710	\$ 253,973.30	62.71	\$ 105,048.08	\$ 359,021.38	\$ 179,510.69	\$ 179,510.69
Snow Hill	Greene	2	1,468	\$ 31,838.84	9.88	\$ 16,550.39	\$ 48,389.23	\$ 24,194.62	\$ 24,194.61
Southern Pines	Moore	8	15,961	\$ 346,171.47	82.32	\$ 137,897.59	\$ 484,069.06	\$ 242,034.54	\$ 242,034.52
Southern Shores	Dare	1	3,141	\$ 68,123.84	37.40	\$ 62,650.27	\$ 130,774.11	\$ 65,387.06	\$ 65,387.05
Southport	Brunswick	3	4,226	\$ 91,655.95	28.34	\$ 47,473.49	\$ 139,129.44	\$ 69,564.73	\$ 69,564.71
Sparta	Alleghany	11	1,888	\$ 40,948.04	14.41	\$ 24,138.78	\$ 65,086.82	\$ 32,543.41	\$ 32,543.41

Municipality	County	Division Number	Population		Mileage		Total Allocation From Powell Bill Funds *	October Allocation *	January Allocation *
			Annual Estimated Population	Increment Award (3/4) *	Certified Non-System Mileage	Increment Awards (1/4) *			
Speed	Edgecombe	4	62	\$ 1,344.69	1.02	\$ 1,708.64	\$ 3,053.33	\$ 1,526.67	\$ 1,526.66
Spencer	Rowan	9	3,308	\$ 71,745.83	23.39	\$ 39,181.54	\$ 110,927.37	\$ 55,463.69	\$ 55,463.68
Spindale	Rutherford	13	4,154	\$ 90,094.37	31.51	\$ 52,783.69	\$ 142,878.06	\$ 71,439.04	\$ 71,439.02
Spring Hope	Nash	4	1,303	\$ 28,260.22	8.62	\$ 14,439.71	\$ 42,699.93	\$ 21,349.97	\$ 21,349.96
Spring Lake	Cumberland	6	11,735	\$ 254,515.52	28.55	\$ 47,825.27	\$ 302,340.79	\$ 151,170.40	\$ 151,170.39
Spruce Pine	Mitchell	13	2,210	\$ 47,931.77	24.19	\$ 40,521.66	\$ 88,453.43	\$ 44,226.72	\$ 44,226.71
St Helena	Pender	3	425	\$ 9,217.65	1.42	\$ 2,378.70	\$ 11,596.35	\$ 5,798.18	\$ 5,798.17
St Pauls	Robeson	6	2,044	\$ 44,331.46	15.22	\$ 25,495.64	\$ 69,827.10	\$ 34,913.55	\$ 34,913.55
Staley	Randolph	8	400	\$ 8,675.43	3.62	\$ 6,064.01	\$ 14,739.44	\$ 7,369.73	\$ 7,369.71
Stallings	Mecklenburg/Union	10	16,630	\$ 360,681.13	53.85	\$ 90,206.33	\$ 450,887.46	\$ 225,443.74	\$ 225,443.72
Stanfield	Stanly	10	1,593	\$ 34,549.91	9.10	\$ 15,243.78	\$ 49,793.69	\$ 24,896.85	\$ 24,896.84
Stanley	Gaston	12	4,023	\$ 87,253.17	19.81	\$ 33,184.54	\$ 120,437.71	\$ 60,218.86	\$ 60,218.85
Stantonsburg	Wilson	4	755	\$ 16,374.88	5.15	\$ 8,626.98	\$ 25,001.86	\$ 12,500.93	\$ 12,500.93
Star	Montgomery	8	802	\$ 17,394.24	8.58	\$ 14,372.71	\$ 31,766.95	\$ 15,883.48	\$ 15,883.47
Statesville	Iredell	12	28,958	\$ 628,057.98	146.44	\$ 245,307.62	\$ 873,365.60	\$ 436,682.80	\$ 436,682.80
Stedman	Cumberland	6	1,301	\$ 28,216.85	5.70	\$ 9,548.30	\$ 37,765.15	\$ 18,882.58	\$ 18,882.57
Stem	Granville	5	974	\$ 21,124.68	5.04	\$ 8,442.71	\$ 29,567.39	\$ 14,783.70	\$ 14,783.69
Stoneville	Rockingham	7	1,327	\$ 28,780.75	7.56	\$ 12,664.06	\$ 41,444.81	\$ 20,722.41	\$ 20,722.40
Stonewall	Pamlico	2	214	\$ 4,641.36	1.26	\$ 2,110.68	\$ 6,752.04	\$ 3,376.02	\$ 3,376.02
Stovall	Granville	5	326	\$ 7,070.48	3.45	\$ 5,779.24	\$ 12,849.72	\$ 6,424.86	\$ 6,424.86
Sugar Mountain	Avery	11	388	\$ 8,415.17	14.08	\$ 23,585.98	\$ 32,001.15	\$ 16,000.58	\$ 16,000.57
Sunset Beach	Brunswick	3	4,300	\$ 93,260.91	40.16	\$ 67,273.65	\$ 160,534.56	\$ 80,267.29	\$ 80,267.27
Surf City	Onslow/Pender	3	4,191	\$ 90,896.85	22.39	\$ 37,506.40	\$ 128,403.25	\$ 64,201.63	\$ 64,201.62
Swansboro	Onslow	3	3,904	\$ 84,672.23	15.17	\$ 25,411.89	\$ 110,084.12	\$ 55,042.07	\$ 55,042.05
Sylva	Jackson	14	2,473	\$ 53,635.87	11.19	\$ 18,744.83	\$ 72,380.70	\$ 36,190.36	\$ 36,190.34
Tabor City	Columbus	6	3,643	\$ 79,011.51	20.12	\$ 33,703.83	\$ 112,715.34	\$ 56,357.68	\$ 56,357.66
Tar Heel	Bladen	6	89	\$ 1,930.28	2.30	\$ 3,852.82	\$ 5,783.10	\$ 2,891.55	\$ 2,891.55
Tarboro	Edgecombe	4	10,535	\$ 228,489.22	60.09	\$ 100,659.21	\$ 329,148.43	\$ 164,574.22	\$ 164,574.21
Taylorsville	Alexander	12	2,323	\$ 50,382.58	10.65	\$ 17,840.25	\$ 68,222.83	\$ 34,111.42	\$ 34,111.41
Taylortown	Moore	8	647	\$ 14,032.51	5.12	\$ 8,576.72	\$ 22,609.23	\$ 11,304.62	\$ 11,304.61
Teachey	Duplin	3	448	\$ 9,716.49	3.67	\$ 6,147.77	\$ 15,864.26	\$ 7,932.14	\$ 7,932.12
Thomasville	Randolph/Davidson	9	27,443	\$ 595,199.78	100.78	\$ 168,820.69	\$ 764,020.47	\$ 382,010.24	\$ 382,010.23
Tobaccoville	Forsyth	9	2,580	\$ 55,956.54	0.61	\$ 1,021.84	\$ 56,978.38	\$ 28,489.19	\$ 28,489.19
Topsail Beach	Pender	3	480	\$ 10,410.52	5.24	\$ 8,777.74	\$ 19,188.26	\$ 9,594.13	\$ 9,594.13
Trent Woods	Craven	2	4,055	\$ 87,947.20	15.41	\$ 25,813.92	\$ 113,761.12	\$ 56,880.56	\$ 56,880.56
Trenton	Jones	2	249	\$ 5,400.46	2.25	\$ 3,769.07	\$ 9,169.53	\$ 4,584.77	\$ 4,584.76
Trinity	Randolph	8	7,058	\$ 153,078.02	12.97	\$ 21,726.58	\$ 174,804.60	\$ 87,402.30	\$ 87,402.30
Troutman	Iredell	12	4,144	\$ 89,877.49	16.87	\$ 28,259.63	\$ 118,137.12	\$ 59,068.57	\$ 59,068.55
Troy	Montgomery	8	2,953	\$ 64,046.38	17.41	\$ 29,164.20	\$ 93,210.58	\$ 46,605.29	\$ 46,605.29
Tryon	Polk	14	1,564	\$ 33,920.94	20.66	\$ 34,608.41	\$ 68,529.35	\$ 34,264.68	\$ 34,264.67
Turkey	Sampson	3	213	\$ 4,619.67	1.90	\$ 3,182.77	\$ 7,802.44	\$ 3,901.23	\$ 3,901.21
Valdese	Burke	13	4,867	\$ 105,558.33	35.90	\$ 60,137.56	\$ 165,695.89	\$ 82,847.95	\$ 82,847.94
Vanceboro	Craven	2	864	\$ 18,738.94	8.06	\$ 13,501.63	\$ 32,240.57	\$ 16,120.29	\$ 16,120.28
Vandemere	Pamlico	2	249	\$ 5,400.46	6.24	\$ 10,452.88	\$ 15,853.34	\$ 7,926.67	\$ 7,926.67
Vass	Moore	8	984	\$ 21,341.57	9.48	\$ 15,880.33	\$ 37,221.90	\$ 18,610.96	\$ 18,610.94
Waco	Cleveland	12	321	\$ 6,962.04	3.34	\$ 5,594.97	\$ 12,557.01	\$ 6,278.51	\$ 6,278.50
Wade	Cumberland	6	639	\$ 13,859.00	3.67	\$ 6,147.77	\$ 20,006.77	\$ 10,003.39	\$ 10,003.38
Wadesboro	Anson	10	4,964	\$ 107,662.12	39.48	\$ 66,134.56	\$ 173,796.68	\$ 86,898.34	\$ 86,898.34
Wagram	Scotland	8	611	\$ 13,251.72	7.75	\$ 12,982.34	\$ 26,234.06	\$ 13,117.03	\$ 13,117.03
Wake Forest	Wake/Franklin	5	48,766	\$ 1,057,665.42	137.07	\$ 229,611.55	\$ 1,287,276.97	\$ 643,638.49	\$ 643,638.48
Walkertown	Forsyth	9	5,732	\$ 124,318.96	16.84	\$ 28,209.37	\$ 152,528.33	\$ 76,264.17	\$ 76,264.16
Wallace	Duplin	3	3,439	\$ 74,587.04	23.01	\$ 38,544.99	\$ 113,132.03	\$ 56,566.02	\$ 56,566.01
Walnut Cove	Stokes	9	1,605	\$ 34,810.18	10.25	\$ 17,170.19	\$ 51,980.37	\$ 25,990.19	\$ 25,990.18

Municipality	County	Division Number	Population		Mileage		Total Allocation From Powell Bill Funds *	October Allocation *	January Allocation *
			Annual Estimated Population	Increment Award (3/4) *	Certified Non-System Mileage	Increment Awards (1/4) *			
Walnut Creek	Wayne	4	1,133	\$ 24,573.16	11.21	\$ 18,778.33	\$ 43,351.49	\$ 21,675.75	\$ 21,675.74
Walstonburg	Greene	2	191	\$ 4,142.52	2.34	\$ 3,919.83	\$ 8,062.35	\$ 4,031.18	\$ 4,031.17
Warrenton	Warren	5	855	\$ 18,543.74	6.25	\$ 10,469.63	\$ 29,013.37	\$ 14,506.69	\$ 14,506.68
Warsaw	Duplin	3	2,735	\$ 59,318.27	20.56	\$ 34,440.90	\$ 93,759.17	\$ 46,879.59	\$ 46,879.58
Washington	Beaufort	2	9,793	\$ 212,396.29	59.01	\$ 98,850.06	\$ 311,246.35	\$ 155,623.18	\$ 155,623.17
Washington Park	Beaufort	2	391	\$ 8,480.24	4.10	\$ 6,868.08	\$ 15,348.32	\$ 7,674.16	\$ 7,674.16
Watha	Pender	3	184	\$ 3,990.70	0.43	\$ 720.31	\$ 4,711.01	\$ 2,355.51	\$ 2,355.50
Waxhaw	Union	10	21,411	\$ 464,374.24	69.88	\$ 117,058.84	\$ 581,433.08	\$ 290,716.54	\$ 290,716.54
Waynesville	Haywood	14	10,295	\$ 223,283.96	81.21	\$ 136,038.19	\$ 359,322.15	\$ 179,661.08	\$ 179,661.07
Weaverville	Buncombe	13	4,698	\$ 101,892.96	19.50	\$ 32,665.25	\$ 134,558.21	\$ 67,279.11	\$ 67,279.10
Weldon	Halifax	4	1,425	\$ 30,906.23	10.42	\$ 17,454.97	\$ 48,361.20	\$ 24,180.61	\$ 24,180.59
Wendell	Wake	5	10,702	\$ 232,111.21	38.88	\$ 65,129.47	\$ 297,240.68	\$ 148,620.35	\$ 148,620.33
West Jefferson	Ashe	11	1,377	\$ 29,865.18	11.54	\$ 19,331.12	\$ 49,196.30	\$ 24,598.15	\$ 24,598.15
Whispering Pines	Moore	8	5,192	\$ 112,607.12	34.41	\$ 57,641.60	\$ 170,248.72	\$ 85,124.36	\$ 85,124.36
Whitakers	Edgecombe/Nash	4	623	\$ 13,511.99	5.59	\$ 9,364.04	\$ 22,876.03	\$ 11,438.02	\$ 11,438.01
White Lake	Bladen	6	840	\$ 18,218.41	4.54	\$ 7,605.14	\$ 25,823.55	\$ 12,911.78	\$ 12,911.77
Whiteville	Columbus	6	4,705	\$ 102,044.78	35.29	\$ 59,115.72	\$ 161,160.50	\$ 80,580.25	\$ 80,580.25
Wilkesboro	Wilkes	11	3,669	\$ 79,575.41	27.73	\$ 46,451.65	\$ 126,027.06	\$ 63,013.54	\$ 63,013.52
Williamston	Martin	1	5,151	\$ 111,717.89	37.58	\$ 62,951.79	\$ 174,669.68	\$ 87,334.85	\$ 87,334.83
Wilmington	New Hanover	3	118,063	\$ 2,560,619.14	399.50	\$ 669,218.75	\$ 3,229,837.89	\$ 1,614,918.95	\$ 1,614,918.94
Wilson	Wilson	4	48,035	\$ 1,041,811.07	235.03	\$ 393,708.34	\$ 1,435,519.41	\$ 717,759.71	\$ 717,759.70
Wilson's Mills	Johnston	4	2,674	\$ 57,995.27	10.09	\$ 16,902.17	\$ 74,897.44	\$ 37,448.73	\$ 37,448.71
Windsor	Bertie	1	3,253	\$ 70,552.96	17.95	\$ 30,068.78	\$ 100,621.74	\$ 50,310.87	\$ 50,310.87
Winfall	Perquimans	1	576	\$ 12,492.62	4.41	\$ 7,387.37	\$ 19,879.99	\$ 9,940.00	\$ 9,939.99
Wingate	Union	10	4,281	\$ 92,848.82	12.78	\$ 21,408.30	\$ 114,257.12	\$ 57,128.56	\$ 57,128.56
Winston-Salem	Forsyth	9	250,249	\$ 5,427,546.13	1,050.00	\$ 1,758,897.85	\$ 7,186,443.98	\$ 3,593,222.00	\$ 3,593,221.98
Winterville	Pitt	2	10,533	\$ 228,445.84	48.12	\$ 80,607.78	\$ 309,053.62	\$ 154,526.81	\$ 154,526.81
Winton	Hertford	1	621	\$ 13,468.61	5.72	\$ 9,581.81	\$ 23,050.42	\$ 11,525.22	\$ 11,525.20
Woodfin	Buncombe	13	7,982	\$ 173,118.27	37.00	\$ 61,980.21	\$ 235,098.48	\$ 117,549.25	\$ 117,549.23
Woodland	Northampton	1	546	\$ 11,841.97	5.54	\$ 9,280.28	\$ 21,122.25	\$ 10,561.13	\$ 10,561.12
Wrightsville Beach	New Hanover	3	2,474	\$ 53,657.55	11.13	\$ 18,644.32	\$ 72,301.87	\$ 36,150.94	\$ 36,150.93
Yadkinville	Yadkin	11	2,986	\$ 64,762.11	18.03	\$ 30,202.79	\$ 94,964.90	\$ 47,482.46	\$ 47,482.44
Yanceyville	Caswell	7	1,939	\$ 42,054.16	0.06	\$ 100.51	\$ 42,154.67	\$ 21,077.34	\$ 21,077.33
Youngsville	Franklin	5	2,184	\$ 47,367.86	8.39	\$ 14,054.43	\$ 61,422.29	\$ 30,711.15	\$ 30,711.14
Zebulon	Wake	5	7,436	\$ 161,276.30	30.77	\$ 51,544.08	\$ 212,820.38	\$ 106,410.19	\$ 106,410.19
Totals			5,986,456	\$ 117,534,582.66	23,699.82	\$ 37,357,019.12	\$ 154,891,601.78	\$ 77,445,803.51	\$ 77,445,798.27

Per Capita Rate: \$ 21.688583
Per Mile Rate: \$ 1,675.140809

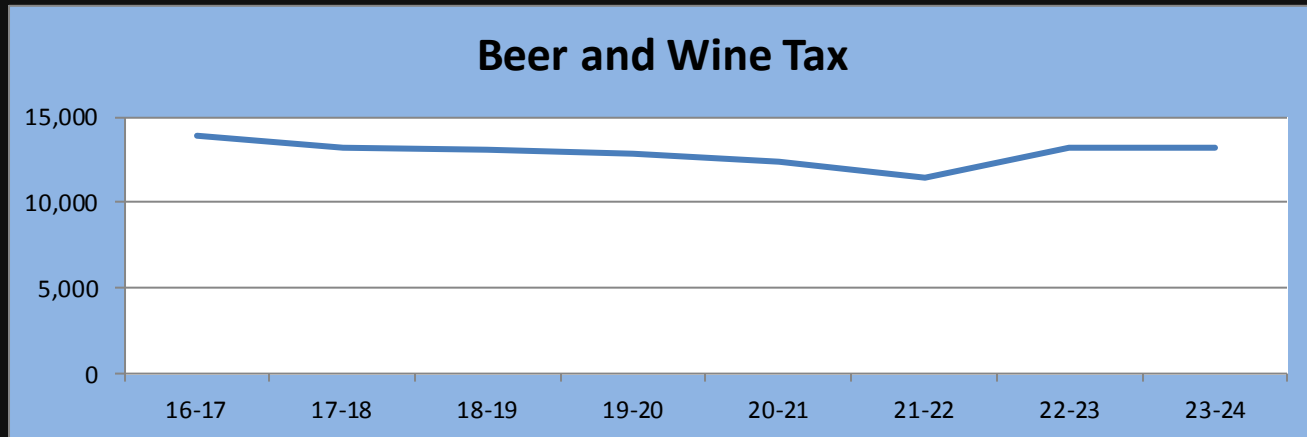
* Monetary values are rounded to the nearest cent
** SL 2021-180 specified amount to be paid to municipalities with population >400,000; their population and mileage were not included when determining per capita and per mile rates.

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 2023.

Budgeted = \$13,225

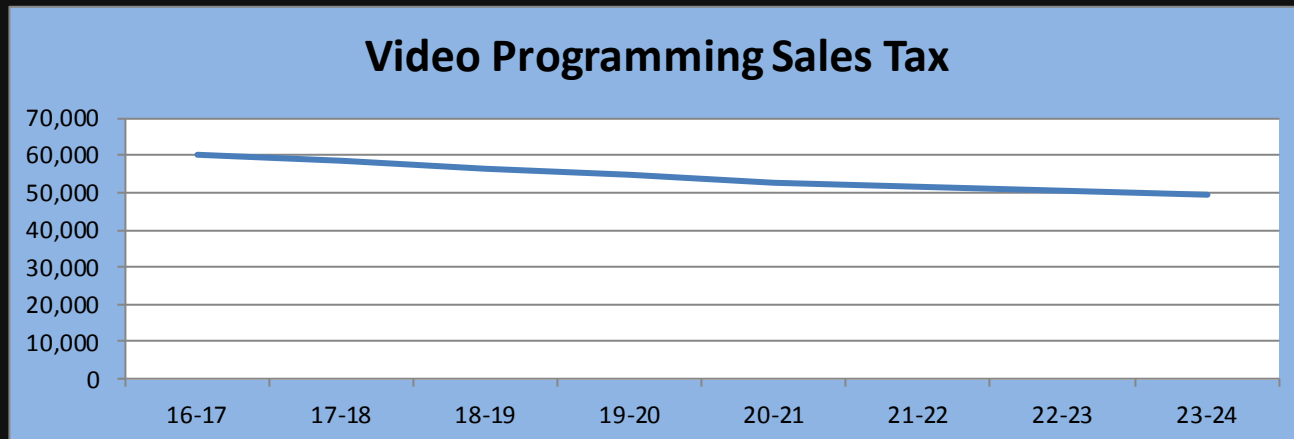


Video Programming Sales Tax

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 7.7% of the net proceeds of tax collections on telecommunication services, 23.6% of the net proceeds of tax collections on video programming services, and 37.1% of the net proceeds of tax collections on satellite television 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 2023.

Budgeted = \$49,621 – \$28,170 (PEG) = \$21,451 Net

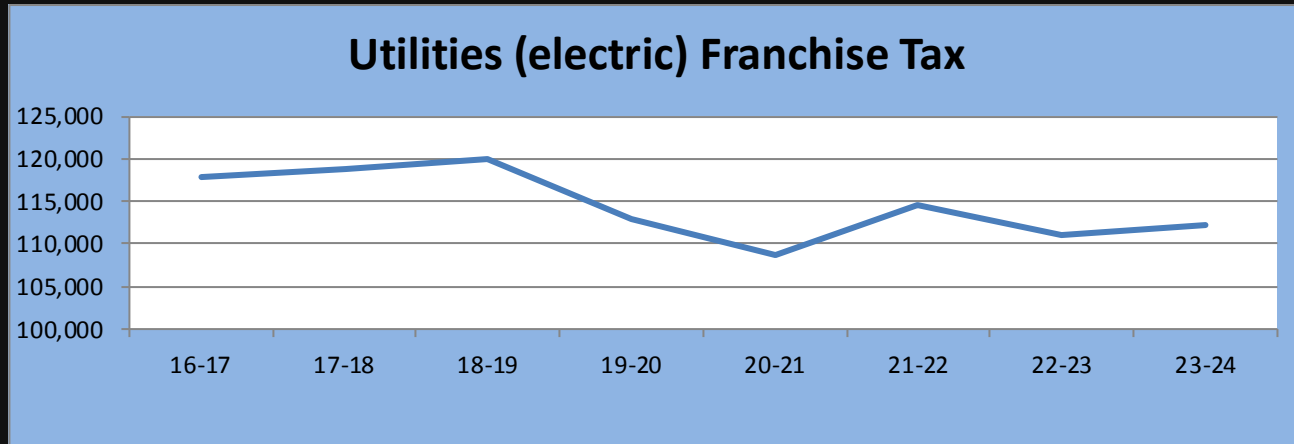


Electric Franchise Tax

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 2023

Budgeted = \$112,169

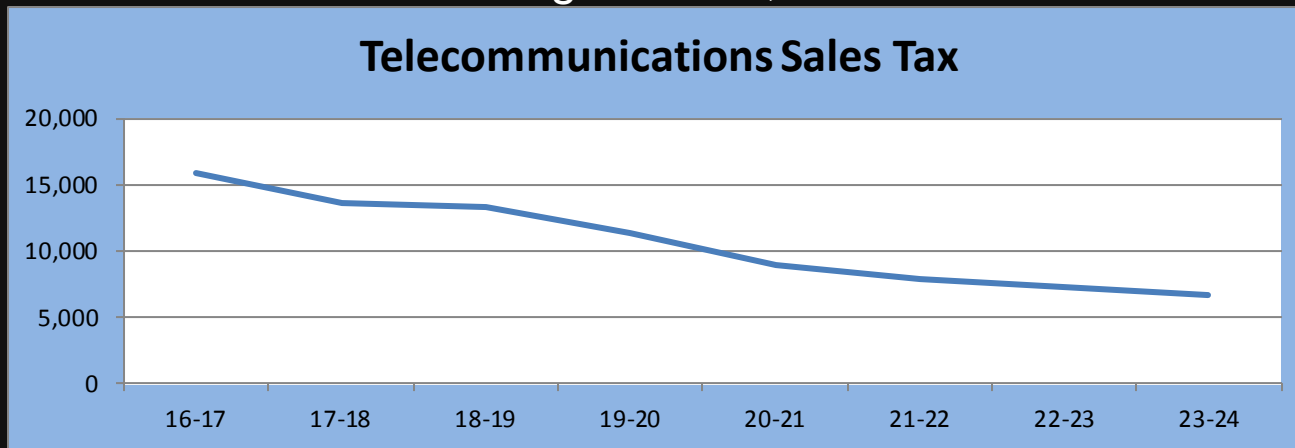


Telecommunications Sales Tax

Telecommunications Tax comes from a pool created by 18.7% of the telecommunications sales tax, minus \$2.6 million. It is distribution proportionately based on population to all cities incorporated before January 1, 2001.

Budgeting for a 7.5% reduction vs. FY2023 projection.

Budgeted = \$6,725



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 FY24 uses a 96% occupancy rate.

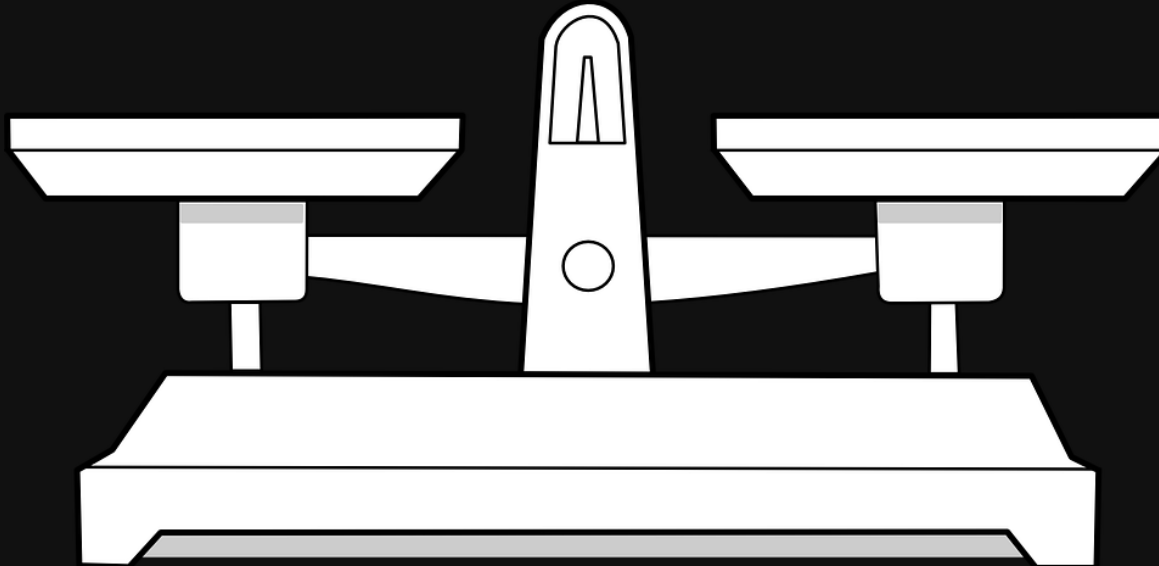
Wildwood is budgeted in FY24 at \$18,144

WILDWOOD STORAGE		Monthly Revenue as of 03/20/2023
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	4	\$100
Total Loss/mth	6	\$150
Total Occupied and Paid	43	\$1,425
Rate of Paid Occupancy (units)	87.76%	
Rate of Paid Occupancy (dollars)	90.48%	
Projected Rate of Occupancy	96.00%	
Budgeted Revenue		\$18,144

General Fund Summary

<i>General Fund</i>	
Total Revenue	2,113,257
Total Expenditures	2,113,257
Revenue - Expenditure =	0

Balanced- Revenues = Expenditures (with appropriated fund balance)

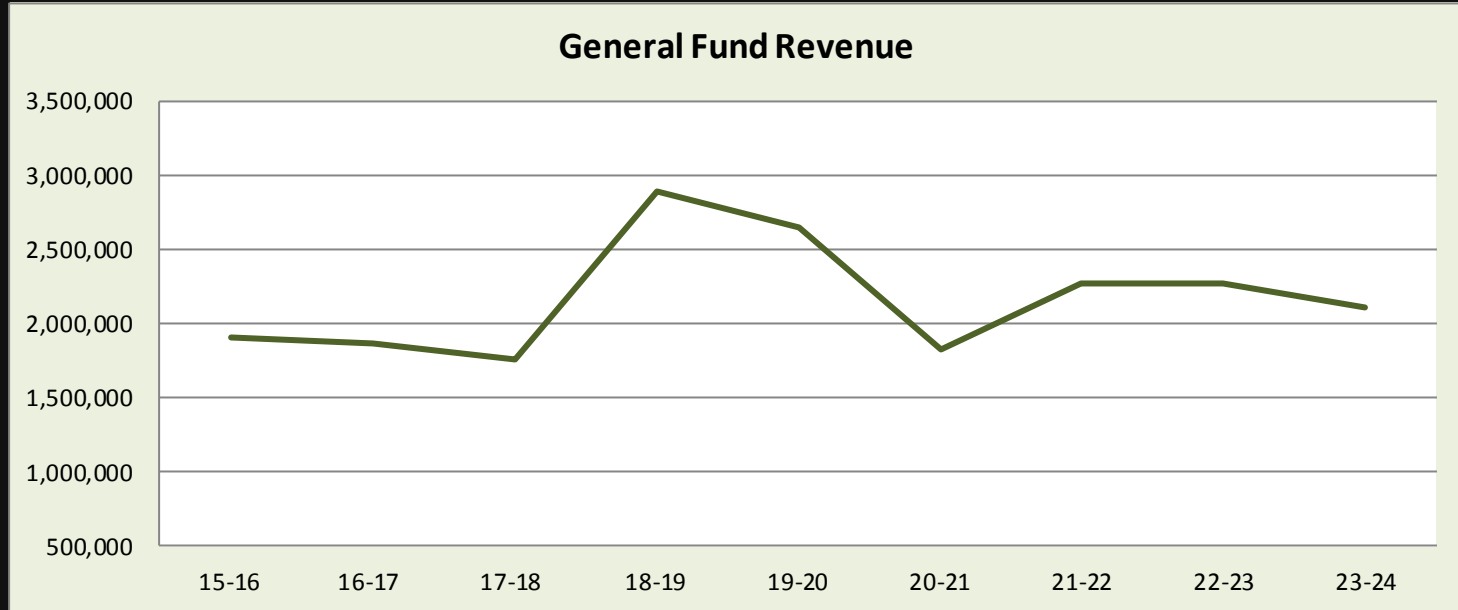


General Fund Revenue Summary

General Fund Revenue Summary							Change v. prior year	
	19-20	20-21	21-22	22-23	23-24	%	\$	
	Actual	Actual	Actual	Current Budget	Proposed			
Ad Valorem Taxes	740,181	809,357	824,190	814,010	982,834	20.74%	168,824	
Animal Licenses & Zoning Permits	7,984	10,680	17,607	7,000	8,500	21.43%	1,500	
Interest	24,186	281	1,709	550	20,050	3545.45%	19,500	
Wildwood Rents	15,374	18,368	20,141	18,144	18,144	0.00%	0	
Other Revenue & Rents	42,375	34,231	68,126	45,200	38,200	-15.49%	-7,000	
Contributions	835	0	0	421	500	18.76%	79	
Powell Bill (includes appropriation)	87,033	80,899	94,631	91,000	91,000	0.00%	0	
State Revenue (other than sales tax)	191,618	182,555	185,250	181,071	181,740	0.37%	669	
Sales Tax Revenue	375,874	436,068	497,326	479,222	529,690	10.53%	50,468	
NCORR Loan/Grant Proceeds	89,022	0	0	0	0			
Government Grants (Fed, State & Count	1,042,743	91,552	36,381	272,170	0	-100.00%	-272,170	
Fees (court refund)	383	311	180	500	500	0.00%	0	
Charges to Other Funds	0	0	0	0	0	0.00%	0	
Transfer from Capital Reserve	34,800	164,663	43,850	72,787	43,504	-40.23%	-29,283	
Transfer from LESA Fund	0	0	0	0	0		0	
Transfer from ARPA Fund	0	0	482,189					
Appropriated Fund Balance	0	0	0	291,394	198,597	-31.85%	-92,797	
TOTAL	2,652,407	1,828,963	2,271,582	2,273,469	2,113,257	-7.05%	-160,212	



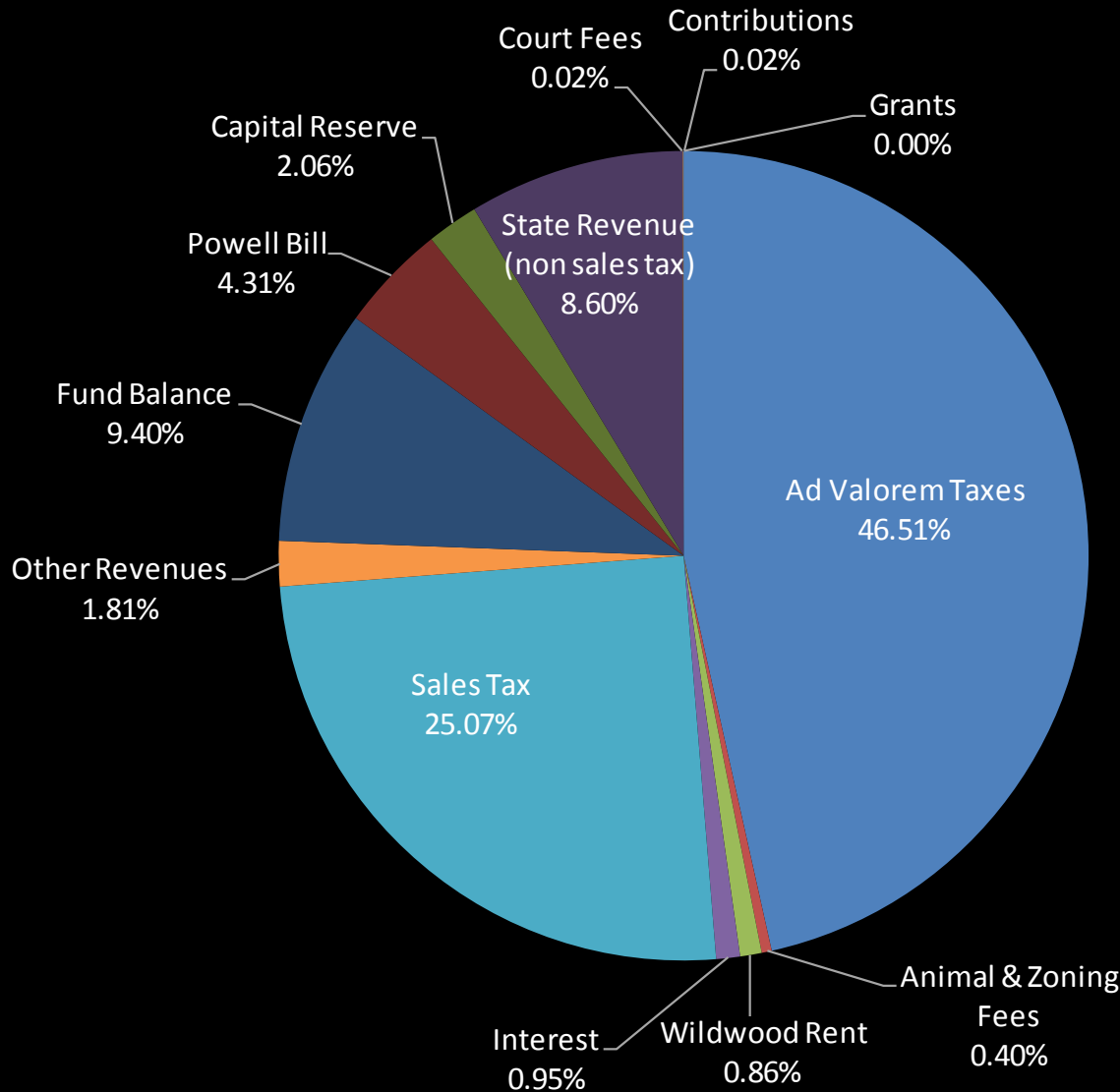
General Fund Revenue Summary



The actual revenue in FY15-16 was \$1,913,646. The projected revenue in FY23-24 is \$2,113,257, which is a difference of \$199,611.



General Fund Revenue Summary



Note that Powell Bill, non-sales tax state revenue and sales tax equal 37.98% of our revenue stream. These are not generated from River Bend residents alone.

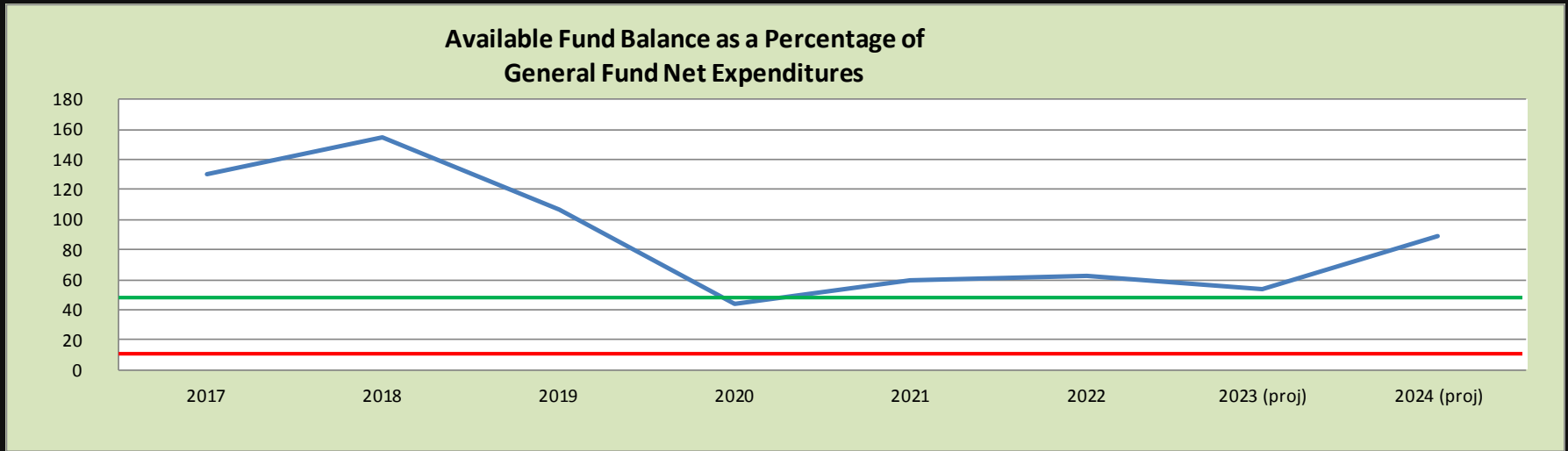
General Fund Balance

Proforma Of General Fund Balance (less Capital Reserve)									
	2016	2017	2018	2019	2020	2021	2022	2023 (proj)	2024 (proj)
Fund Balance \$ ⁽¹⁾	1,863,336	2,106,518	2,294,478	2,787,506	1,649,910	1,306,128	1,365,837	1,192,705	1,416,760
	2016	2017	2018	2019	2020	2021	2022	2023 (proj)	2024 (prop)
Fund Balance %	105.6	130.0	154.3	107.0	44.5	59.9	62.9	53.8	89.4
Expenditures	1,764,770	1,620,547	1,487,488	2,604,224	3,711,081	2,180,117	2,169,797	2,218,205	1,584,943
50% expend	882,385	810,273	743,744	1,302,112	1,855,541	1,090,059	1,084,898	1,109,103	792,471
Ad Valorem Revenue	891,338	926,035	870,529	728,213	740,181	809,357	824,190	814,010	982,834
All Other Revenue	1,022,307	935,886	895,156	2,164,608	1,912,226	1,019,607	1,447,391	1,231,063	1,130,424
Revenue	1,913,646	1,861,921	1,765,685	2,892,821	2,652,407	1,828,963	2,271,582	2,045,073	2,007,595
Revenue-Expense	148,874	241,374	278,197	288,598	-1,058,675	-351,154	101,785	-173,132	422,652

⁽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.

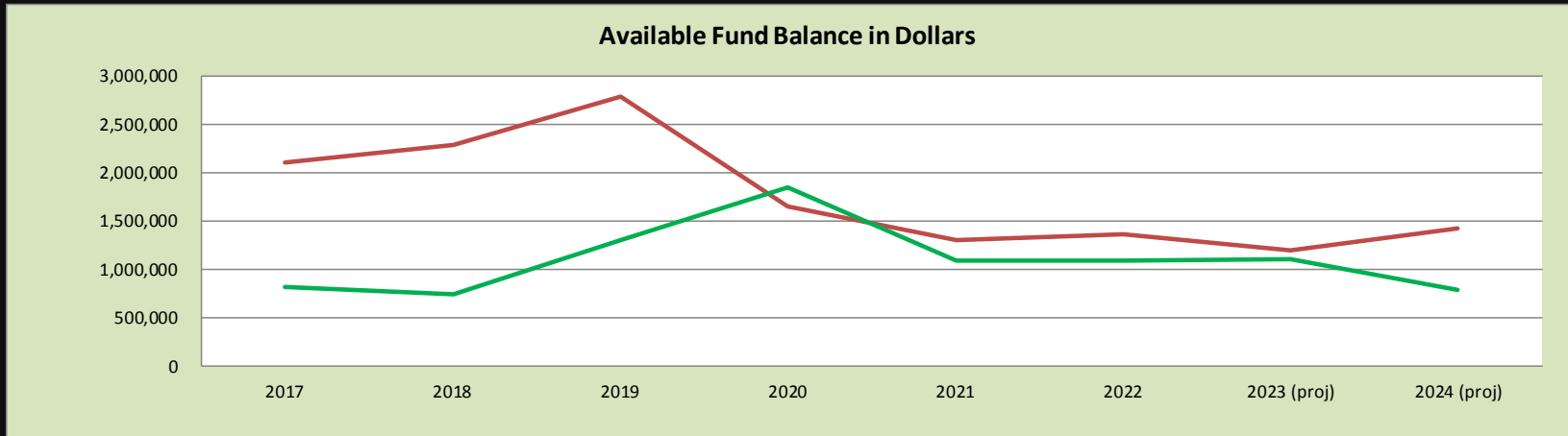
After dipping to a fund balance of 44.5% in 2020, we project a 53.8% fund balance at the end of FY23. Fund balance is stated as a percentage of the previous year's expenditures. If the previous year had higher than normal expenses (i.e. FEMA , large capital project, etc.), that will affect the next year's 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 FY24, we project a fund balance of 89.4% at the end of FY24. These are in-house projections and not the same as audited figures.

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 2023-2024 Budget Workshop

May 9, 2023



- 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**