

## TOWN OF RIVER BEND BUDGET ORDINANCE AMENDMENT 23-B-08 FISCAL YEAR 2023 - 2024

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2023-2024 Budget Ordinance as last amended on May 9, 2024, be amended as follows:

Summary	
General Fund	2,288,423
General Capital Reserve Fund	56,900
Law Enforcement Separation Allowance Fund	12,685
Water Fund	665,804
Water Capital Reserve Fund	10
Sewer Fund	679,504
Sewer Capital Reserve Fund	1
Total	3,703,327

#### Section 1. General Fund

#### 23-B-08 **Anticipated Revenues CHANGES** AD VALOREM Taxes 2023-2024 935,566 AD VALOREM Tax-Motor Vehicle 90,000 Animal Licenses 1,500 Sales Tax 1% Article 39 195,868 Sales Tax 1/2% Article 40 114,635 Sales Tax 1/2% Article 42 97,901 Sales Tax Article 44 13,090 Sales Tax Hold Harmless Distribution 108,195 Solid Waste Disposal Tax 2,200 **Powell Bill Allocation** 100,486 Beer and Wine Tax 13,225 Video Programming Sales Tax 49,621 **Utilities Franchise Tax** 112,169 Telecommunications Sales Tax 6,725 Court Refunds 500 **Zoning Permits** 7,000 **Federal Grant** 23,364 Miscellaneous 16,200 Interest- Powell Bill Investments 50 Interest-General Fund Investments (recognize income earned) 38,500 7,500 901 Contributions Wildwood Storage Rents 18,144 18,000 **Rents & Concessions** Sale of Fixed Assets 4,600 Transfer From Capital Reserve Fund 43,504 Transfer From PW Capital Projects Fund 57,720 Appropriated Fund Balance 218,759 Total 7,500 2,288,423

Section 1.	General Fund (continued)		
			23-В-08
Authorized Expend	litures		CHANGES
	Governing Body	47,350	
	Administration	332,000	
	Finance (transfer from Streets per Section 10(C))	134,806	3,500
	Tax Listing	13,700	
	Legal Services	40,090	
	Elections	0	
	Police	792,699	
	Public Buildings	109,000	
	Emergency Services	2,870	
	Animal Control	16,225	
	Street Maintenance (transfer to Finance per Section 10(C))	267,550	(3,500)
	Public Works	186,050	
	Leaf & Limb and Solid Waste (complete remainder of FY)	87,606	6,000
	Stormwater Management (complete remainder of FY)	46,340	1,500
	Wetlands and Waterways	2,900	
	Planning & Zoning	55,000	
	Recreation & Special Events	11,100	
	Parks & Community Appearance	55,130	
	Contingency	20,807	
	Transfer To General Capital Reserve Fund	55,000	
	Transfer To L.E.S.A. Fund	12,200	
	Total	2,288,423	7,500
Section 2.	General Capital Reserve Fund		
Anticipated Reven	ues		
	Contributions from General Fund	55,000	
	Interest Revenue	1,900	
	Total	56,900	
		,	
Authorized Expend	litures		
	Transfer to General Fund	43,504	
	Future Procurement	13,396	
	—	56,900	
Section 3.	Law Enforcement Separation Allowance Fund		
Anticipated Reven	1951		
	ues: ibutions from General Fund	12,200	
	est Revenue	485	
intere	Total	12,685	
	10101	12,005	
Authorized Expend			
	ation Allowance	0	
Future	e LEOSSA Payments	12,685	
	Total	12,685	

Anticipated Revenues     23-8-68 CHANGES       Utility Usage Charges, Classes 1 & 2     210,591       Utility Usage Charges, Classes 3 & 4     12,428       Utility Usage Charges, Class 5     15,002       Utility Usage Charges, Class 5     16,000       Nonpayment Fees     10,500       Late payment Fees     7,822       Interest Revenue     3,488       Sale of Capital Asset     0       Transfer Form PW Capital Projects Fund     665,804       Administration & Finance [1]     491,804       Operations and Maintenance (frees for taps & meters for stock)     150,500       Transfer To Fund Balance for Capital Outlay     23,500       Total     0     10,000       Il Portion of department for bond debt service:     141,157       Section 5.     Water Capital Reserve Fund     0       Total     10 </th <th>Section 4.</th> <th>Water Fund</th> <th></th> <th></th>	Section 4.	Water Fund		
Utility Usage Charges, Classes 1 & 2     210,591       Utility Usage Charges, Classes 3 & 4     12,428       Utility Usage Charges, Class 5     15,002       Utility Usage Charges, Class 5     15,002       Utility Usage Charges, Class 5     16,002       Utility Usage Charges, Class 5     17,64       Utility Usage Charges, Class 5     19,764       Hydrant Availability Fee     19,764       Tops & Connections Fees (recognize income earned)     11,250       Nonpayment Fees     10,500       Late payment Fees     7,822       Interest Revenue     3,488       Sale of Capital Asset     0       Transfer From PW Capital Projects Fund     62,551       Appropriated Fund Balance     28,953       Total     665,804     10,000       Authorized Expenditures     491,804     0       Administration & Finance [1]     491,804     0       Operations and Maintenance (fees for taps & meters for stock)     150,500     10,000       Transfer To Water Capital Reserve Fund     0     0       Transfer To Water Capital Reserve Fund     0     0       It // Portion of department for bond debt service:     141,157       Section 5.     Water Capital Reserve Fund     0       Anticipated Revenues     10       Contributions From Water Operation				23-B-08
Utility Usage Charges, Classes 3 & 412,428Utility Usage Charges, Class 515,002Utility Usage Charges, Class 84,644Utility Usage Charges, Class 8278,811Hydrant Availability Fee19,764Taps & Connections Fees (recognize income earned)11,250Nonpayment Fees10,500Late payment Fees3,488Sale of Capital Asset0Transfer From PW Capital Projects Fund62,551Appropriated Fund Balance28,953Total665,804Operations and Maintenance (fees for taps & meters for stock)150,500Interest To Fund Balance for Capital Outlay23,500Transfer To Fund Balance for Capital Outlay23,500Transfer To Fund Balance for Capital Outlay0Transfer To Fund Balance for Capital Outlay10,000Itransfer To Fund Balance for Capital Outlay0Transfer To Fund Balance for Capital Outlay10,000Itransfer To Sutter Capital Reserve Fund0Itransfer To Sutter Capital Reserve Fund0Ital for bond debt service:141,157Section 5.Water Capital Reserve Fund0Interest Revenue10Total10Authorized Expenditures10Authorized Expenditures10Authorized Expenditures10Authorized Expenditures10Authorized Expenditures10Authorized Expenditures10Authorized Expenditures10Authorized Expenditures10Authorized R	Anticipated Rev	enues		CHANGES
Utility Usage Charges, Class S15,002Utility Usage Charges, Class S4,644Utility Usage Charges, Class 84,644Utility Usage Charges, Class 8278,811Hydrant Availability Fee19,764Tops & Connections Fees (recognize income earned)11,250Nonpayment Fees7,822Interest Revenue3,488Sale of Capital Asset0Transfer From PW Capital Projects Fund62,551Appropriated Fund Balance28,953Total665,80410,000Authorized Expenditures141,157Section 5.Water Capital Reserve Fund0I1] Portion of department for bond debt service:141,157Section 5.Water Capital Reserve Fund0Interest Revenue100Interest Revenue100Interest Revenue100Transfer To Fund Belance for stock)150,500Interest Revenue0Transfer To Fund Belance for stock)10,000Ital begins for the bond debt service:141,157Section 5.Water Capital Reserve Fund0Interest Revenue10Total10Authorized Expenditures10Authorized Expenditures10Authorized Expenditures10		Utility Usage Charges, Classes 1 & 2	210,591	
Utility Usage Charges, Class 8     4,644       Utility Usage Charges     278,811       Hydrant Availability Fee     19,764       Taps & Connections Fees (recognize income earned)     11,250       Nonpayment Fees     10,500       Late payment Fees     7,822       Interest Revenue     3,488       Sale of Capital Asset     0       Transfer From PW Capital Projects Fund     62,551       Appropriated Fund Balance     28,953       Total     665,804     10,000       Authorized Expenditures     491,804       Operations and Maintenance (fees for taps & meters for stock)     150,500     10,000       Transfer To Fund Balance for Capital Outlay     23,500     10,000       Transfer To Water Capital Reserve Fund     0     0       Total     665,804     10,000       I Total     665,804     10,000       I Total     665,804     10,000       I Total     0     10       Total     665,804     10,000       I I Portion of department for bond debt service:     141,157       Section 5.     Water Capital Reserve Fund     0       Interest Revenue     10     10       Total     10     10		Utility Usage Charges, Classes 3 & 4	12,428	
Utility Customer Base Charges     278,811       Hydrant Availability Fee     19,764       Taps & Connections Fees (recognize income earned)     11,259     10,000       Nonpayment Fees     10,500       Late payment Fees     7,822       Interest Revenue     3,488       Sale of Capital Asset     0       Transfer From PW Capital Projects Fund     62,551       Appropriated Fund Balance     28,953       Total     665,804     10,000       Authorized Expenditures     491,804     0       Operations and Maintenance (res for taps & meters for stock)     150,500     10,000       Transfer To Fund Balance for Capital Outlay     23,500     10,000       Transfer To Water Capital Reserve Fund     0     0       Total     665,804     10,000       If Portion of department for bond debt service:     141,157       Section 5.     Water Capital Reserve Fund     0       Interest Revenue     10     10       Total     0     10       Anticipated Revenues     10       Contributions From Water Operations Fund     0       Interest Revenue     10       Total     10       Authorized Expenditures     10		Utility Usage Charges, Class 5	15,002	
Hydrant Availability Fee     19,764       Taps & Connections Fees (recognize income earned)     11,250     10,000       Nonpayment Fees     10,500       Late payment Fees     7,822       Interest Revenue     3,488       Sale of Capital Asset     0       Transfer From PW Capital Projects Fund     62,551       Appropriated Fund Balance     28,953       Total     665,804     10,000   Authorized Expenditures       Administration & Finance [1]     491,804       Operations and Maintenance (fees for taps & meters for stack)     150,500     10,000       Transfer To Fund Balance for Capital Outlay     23,500     0       Transfer To Water Capital Reserve Fund     0     0       Total     665,804     10,000       Il Portion of department for bond debt service:     141,157   Section 5.       Water Capital Reserve Fund     0       Interest Revenue     10       Total     0   Anticipated Revenues Contributions From Water Operations Fund        Contributions From Water Operations Fund     0       Interest Revenue     10       Total     10		Utility Usage Charges, Class 8	4,644	
Taps & Connections Fees (recognize income earned)       11,250       10,000         Nonpayment Fees       10,500         Late payment Fees       7,822         Interest Revenue       3,488         Sale of Capital Asset       0         Transfer From PW Capital Projects Fund       62,551         Appropriated Fund Balance       28,953         Total       665,804       10,000         Authorized Expenditures       491,804       0         Administration & Finance [1]       491,804       0         Operations and Maintenance (fees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       0       0         Transfer To Fund Balance for Capital Outlay       23,500       0       0         Total       665,804       10,000       10,000       10         Il] Portion of department for bond debt service:       141,157       141,157         Section 5.       Water Capital Reserve Fund       0       0         Anticipated Revenues       0       10       10         Contributions From Water Operations Fund       0       10       10         Total       0       10       10       10         Aut		Utility Customer Base Charges	278,811	
Nonpayment Fees     10,500       Late payment Fees     7,822       Interest Revenue     3,488       Sale of Capital Asset     0       Transfer From PW Capital Projects Fund     62,551       Appropriated Fund Balance     28,953       Total     665,804       Administration & Finance [1]     491,804       Operations and Maintenance (fees for taps & meters for stock)     150,500       Transfer To Fund Balance for Capital Outlay     23,500       Transfer To Water Capital Reserve Fund     0       Total     665,804     10,000		Hydrant Availability Fee	19,764	
Late payment Fees       7,822         Interest Revenue       3,488         Sale of Capital Asset       0         Transfer From PW Capital Projects Fund       62,551         Appropriated Fund Balance       28,953         Total       665,804       10,000         Authorized Expenditures       491,804       0         Administration & Finance [1]       491,804       0000         Transfer To Fund Balance for Capital Outlay       23,500       10,000         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         I I Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Interest Revenues       0       10         Contributions From Water Operations Fund       0       0         Interest Revenue       10       10         Authorized Expenditures       10       10		Taps & Connections Fees (recognize income earned)	11,250	10,000
Interest Revenue       3,488         Sale of Capital Asset       0         Transfer From PW Capital Projects Fund       62,551         Appropriated Fund Balance       28,953         Total       665,804       10,000         Authorized Expenditures       491,804       00         Administration & Finance [1]       491,804       10,000         Operations and Maintenance (fees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       0         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       0       10         Contributions From Water Operations Fund       0       0         Interest Revenue       10       10         Total       10       10       10         Authorized Expenditures       10       10		Nonpayment Fees	10,500	
Sale of Capital Asset       0         Transfer From PW Capital Projects Fund       62,551         Appropriated Fund Balance       28,953         Total       665,804       10,000         Authorized Expenditures       Administration & Finance [1]       491,804         Operations and Maintenance (fees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       0         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         Image: Provide the Capital Reserve Fund       0       0         Total       0       0       0         Total       665,804       10,000       0         Image: Provide the Capital Reserve Fund       0       0       0         Total       665,804       10,000       0       0         Image: Provide Revenues       141,157       0       0       0       0         Interest Revenue       0       0       10       10       0       10       10         Authorized Expenditures       10       10       10       10       10       10		Late payment Fees	7,822	
Transfer From PW Capital Projects Fund       62,551         Appropriated Fund Balance       28,953         Total       665,804       10,000         Authorized Expenditures       491,804       0         Administration & Finance [1]       491,804       0000         Operations and Maintenance (fees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       0         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       0       10         Interest Revenue       10       10         Total       10       10         Authorized Expenditures       10       10		Interest Revenue	3,488	
Appropriated Fund Balance       28,953         Total       665,804       10,000         Authorized Expenditures       491,804       997,804         Administration & Finance [1]       491,804       997,800         Operations and Maintenance (fees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       0         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       0       10         Total       0       10         Anticipated Revenues       0       10         Authorized Expenditures       10       10         Authorized Expenditures       10       10		Sale of Capital Asset	0	
Total       665,804       10,000         Authorized Expenditures       Administration & Finance [1]       491,804         Operations and Maintenance (fees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       0         Total       0       0         Total       0       0         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       0       10         Contributions From Water Operations Fund       0       10         Authorized Expenditures       10       10		Transfer From PW Capital Projects Fund	62,551	
Authorized Expenditures       Administration & Finance [1]       491,804         Operations and Maintenance (jees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       10,000         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       Contributions From Water Operations Fund       0         Interest Revenue       10       10         Total       10       10		Appropriated Fund Balance	28,953	
Administration & Finance [1]       491,804         Operations and Maintenance (fees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       0         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       0       10         Contributions From Water Operations Fund       0       0         Interest Revenue       10       10         Authorized Expenditures       10       10		Total	665,804	10,000
Operations and Maintenance (fees for taps & meters for stock)       150,500       10,000         Transfer To Fund Balance for Capital Outlay       23,500       0         Transfer To Water Capital Reserve Fund       0       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       0         Contributions From Water Operations Fund       0         Interest Revenue       10         Total       10	Authorized Expe	nditures		
Transfer To Fund Balance for Capital Outlay       23,500         Transfer To Water Capital Reserve Fund       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       0         Contributions From Water Operations Fund       0         Interest Revenue       10         Total       10	-	Administration & Finance [1]	491,804	
Transfer To Water Capital Reserve Fund       0         Total       665,804       10,000         [1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund       0         Anticipated Revenues       Contributions From Water Operations Fund       0         Interest Revenue       10       10         Authorized Expenditures       10       10		<b>Operations and Maintenance</b> (fees for taps & meters for stock)	150,500	10,000
Total665,80410,000[1] Portion of department for bond debt service:141,157Section 5.Water Capital Reserve FundAnticipated Revenues0Contributions From Water Operations Fund0Interest Revenue10Total10Authorized Expenditures		Transfer To Fund Balance for Capital Outlay	23,500	
[1] Portion of department for bond debt service:       141,157         Section 5.       Water Capital Reserve Fund         Anticipated Revenues       Contributions From Water Operations Fund       0         Interest Revenue       10         Total       10		Transfer To Water Capital Reserve Fund	0	
Section 5.       Water Capital Reserve Fund         Anticipated Revenues       0         Contributions From Water Operations Fund       0         Interest Revenue       10         Total       10         Authorized Expenditures       10		Total	665,804	10,000
Anticipated Revenues Contributions From Water Operations Fund Interest Revenue Total 0 Authorized Expenditures		[1] Portion of department for bond debt service:	141,157	
Contributions From Water Operations Fund0Interest Revenue10Total10Authorized Expenditures10	Section 5.	Water Capital Reserve Fund		
Contributions From Water Operations Fund0Interest Revenue10Total10Authorized Expenditures10	Anticipated Rev	Palles		
Interest Revenue     10       Total     10       Authorized Expenditures     10			0	
Total 10 Authorized Expenditures				
		Total		
	Authorized Expe	nditures		
	·		10	

Section 6.	Sewer Fund		
			23-B-08
Anticipated Rev			CHANGES
	Utility Usage Charges, Classes 1 & 2	267,170	
	Utility Usage Charges, Classes 3 & 4	36,679	
	Utility Usage Charges, Class 5	28,142	
	Utility Usage Charges, Class 8	16,833	
	Utility Customer Base Charges	296,108	
	Taps & Connection Fees	1,250	
	Late payment Fees	8,384	
	Interest Revenue	5,836	
	Sale of Capital Asset	0	
	Transfer from PW Capital Projects Fund	62,551	
	Appropriated Fund Balance	(43,449)	
	Total	679,504	0
Authorized Exp	enditures:		
	Administration & Finance [2]	483,204	
	Operations and Maintenance	192,800	
	Transfer to Fund Balance for Capital Outlay	3,500	
	Transfer to Sewer Capital Reserve Fund	0	
	Total	679,504	0
	[2] Portion of department for bond debt service:	121,893	
Section 7.	Sewer Capital Reserve		
Anticipated Rev	renues:		
	Contributions From Sewer Operations Fund	0	
	Interest Revenue	1	
	Total	1	
Authorized Exp			
	Future Expansion & Debt Service	1	

## Section 8. Levy of Taxes

There is hereby levied a tax at the rate of twenty-four cents (\$0.24) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2023-2024" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$393,280,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.12%. The estimated collection rate is based on the fiscal year 2021-2022 collection rate of 99.12% 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 \$37,500,000 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 2023-2024, 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 4.4% and shall begin the first payroll in the new fiscal year. The Town Manager is hereby authorized to grant merit increases to Town employees, when earned, per the approved Pay Plan.

#### Section 12. Utilization of the Budget Ordinance

This ordinance shall be the basis of the financial plan for the Town of River Bend municipal government during the 2023-2024 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 13th day of June, 2024.

John R. Kirkland, Mayor

Attest: