



**TOWN OF RIVER BEND  
BUDGET ORDINANCE AMENDMENT 24-B-01  
FISCAL YEAR 2024 - 2025**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2024-2025 Budget Ordinance be amended as follows:

**Summary**

General Fund	2,440,995	
General Capital Reserve Fund	89,007	
Law Enforcement Separation Allowance Fund	515	
Water Fund	656,788	
Water Capital Reserve Fund	20,215	
Sewer Fund	722,788	
Sewer Capital Reserve Fund	25,250	
Total	3,955,558	

**Section 1. General Fund**

		<b>24-B-01 CHANGES</b>
Anticipated Revenues		
AD VALOREM Taxes 2023-2024	980,165	
AD VALOREM Tax-Motor Vehicle	104,400	
Animal Licenses	1,500	
Sales Tax 1% Article 39	199,292	
Sales Tax 1/2% Article 40	117,968	
Sales Tax 1/2% Article 42	99,574	
Sales Tax Article 44	14,166	
Sales Tax Hold Harmless Distribution	112,233	
Solid Waste Disposal Tax	2,200	
Powell Bill Allocation	101,000	
Beer and Wine Tax	13,225	
Video Programming Sales Tax	47,041	
Utilities Franchise Tax	116,156	
Telecommunications Sales Tax	6,779	
Court Refunds	500	
Zoning Permits	7,000	
<b>Federal Grant (2024 Byrne/Jag Grant)</b>	<b>23,364</b>	<b>23,364</b>
Miscellaneous	15,000	
Interest- Powell Bill Investments	50	
Interest-General Fund Investments	44,533	
Contributions	900	
Wildwood Storage Rents	18,144	
Rents & Concessions	18,000	
Sale of Fixed Assets	0	
Transfer From Capital Reserve Fund	72,650	
<b>Appropriated Fund Balance (FY24 PO rollover for ammo)</b>	<b>325,155</b>	<b>3,631</b>
Total	2,440,995	26,995

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

		<b>24-B-01</b>
Authorized Expenditures		<b>CHANGES</b>
Governing Body	69,500	
Administration	331,200	
Finance	156,500	
Tax Listing	14,700	
Legal Services	49,000	
Elections	600	
<b>Police</b> <i>(Expend related to 2024 Byrne/Jag Grant, FY24 PO rollover for ammo)</i>	<b>867,795</b>	<b>26,995</b>
Public Buildings	108,000	
Emergency Services	5,800	
Animal Control	18,000	
Street Maintenance	235,000	
Public Works	203,000	
Leaf & Limb and Solid Waste	87,500	
Stormwater Management	51,200	
Wetlands and Waterways	2,900	
Planning & Zoning	60,000	
Recreation & Special Events	11,000	
Parks & Community Appearance	59,500	
Contingency	23,043	
Transfer To General Capital Reserve Fund	86,757	
Transfer To L.E.S.A. Fund	0	
Total	2,440,995	<b>26,995</b>

**Section 2. General Capital Reserve Fund**

Anticipated Revenues		
Contributions from General Fund	86,757	
Interest Revenue	2,250	
Total	89,007	

Authorized Expenditures		
Transfer to General Fund	72,650	
Future Procurement	16,357	
Total	89,007	

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

Anticipated Revenues:		
Contributions from General Fund	0	
Interest Revenue	515	
Total	515	

Authorized Expenditures:		
Separation Allowance	0	
Future LEOSSA Payments	515	
Total	515	

**Section 4. Water Fund**

		<b>24-B-01 CHANGES</b>
Anticipated Revenues		
Utility Usage Charges, Classes 1 & 2	202,039	
Utility Usage Charges, Classes 3 & 4	19,024	
Utility Usage Charges, Class 5	11,651	
Utility Usage Charges, Class 8	5,326	
Utility Customer Base Charges	280,228	
Hydrant Availability Fee	19,215	
Taps & Connections Fees	1,250	
Nonpayment Fees	10,500	
Late payment Fees	7,774	
Interest Revenue	4,260	
Sale of Capital Asset	0	
<b>Appropriated Fund Balance (FY24 PO rollover for equip storage door)</b>	<b>95,521</b>	<b>2,788</b>
Total	656,788	2,788
Authorized Expenditures		
Administration & Finance [1]	507,000	
<b>Operations and Maintenance (FY24 PO rollover for equip storage door)</b>	<b>129,788</b>	<b>2,788</b>
Transfer To Fund Balance for Capital Outlay	0	
Transfer To Water Capital Reserve Fund	20,000	
Total	656,788	2,788
[1] Portion of department for bond debt service:	134,691	

**Section 5. Water Capital Reserve Fund**

Anticipated Revenues		
Contributions From Water Operations Fund	20,000	
Interest Revenue	215	
Total	20,215	
Authorized Expenditures		
Future Expansion & Debt Service	20,215	

**Section 6. Sewer Fund**

		<b>24-B-01 CHANGES</b>
Anticipated Revenues:		
Utility Usage Charges, Classes 1 & 2	260,280	
Utility Usage Charges, Classes 3 & 4	40,743	
Utility Usage Charges, Class 5	25,677	
Utility Usage Charges, Class 8	10,825	
Utility Customer Base Charges	297,179	
Taps & Connection Fees	1,250	
Late payment Fees	8,251	
Interest Revenue	8,760	
Sale of Capital Asset	0	
<b>Appropriated Fund Balance (FY24 PO rollover for equip storage door)</b>	<b>69,823</b>	<b>2,788</b>
Total	722,788	<b>2,788</b>
Authorized Expenditures:		
Administration & Finance [2]	502,000	
<b>Operations and Maintenance (FY24 PO rollover for equip storage door)</b>	<b>195,788</b>	<b>2,788</b>
Transfer to Fund Balance for Capital Outlay	0	
Transfer to Sewer Capital Reserve Fund	25,000	
Total	722,788	<b>2,788</b>
<i>[2] Portion of department for bond debt service:</i>	116,309	

**Section 7. Sewer Capital Reserve**

Anticipated Revenues:		
Contributions From Sewer Operations Fund	25,000	
Interest Revenue	250	
Total	25,250	
Authorized Expenditures:		
Future Expansion & Debt Service	25,250	

**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, 2024, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2024-2025" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$410,950,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.38%. The estimated collection rate is based on the fiscal year 2022-2023 collection rate of 99.38% 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 \$43,500,000 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 2024-2025, various fees and charges as contained in Attachment A of this document.

**Section 10. Special Authorization of the Budget Officer**

- A. The Budget Officer shall be authorized to reallocate any appropriations within departments.
- B. The Budget Officer shall be authorized to execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.
- C. The Budget Officer shall be authorized to execute interdepartmental transfers in the same fund, including contingency appropriations, not to exceed \$5,000. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.

**Section 11. Classification and Pay Plan**

Cost of Living Adjustment (COLA) for all Town employees shall be 3.7% 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 2024-2025 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 18th day of July, 2024.

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John R. Kirkland, Mayor

Attest:

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Kristie J. Nobles, Town Clerk, CMC, NCCMC