



**TOWN OF RIVER BEND  
BUDGET ORDINANCE AMENDMENT 24-B-02  
FISCAL YEAR 2024 - 2025**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2024-2025 Budget Ordinance as last amended on July 18, 2024, be amended as follows:

**Summary**

|   |           |
|---|-----------|
| General Fund                              | 2,455,307 |
| General Capital Reserve Fund              | 89,007    |
| Law Enforcement Separation Allowance Fund | 515       |
| Water Fund                                | 716,406   |
| Water Capital Reserve Fund                | 20,215    |
| Sewer Fund                                | 711,406   |
| Sewer Capital Reserve Fund                | 25,250    |
| Total                                     | 4,018,106 |

**Section 1. General Fund**

Anticipated Revenues

|   |                |  | <b>24-B-02<br/>CHANGES</b> |
|---|----------------|--|----------------------------|
| AD VALOREM Taxes 2023-2024  | 980,165        |  |                            |
| AD VALOREM Tax-Motor Vehicle  | 104,400        |  |                            |
| Animal Licenses   | 1,500          |  |                            |
| <b>Sales Tax 1% Article 39</b> <i>(anticipated to fund part-time to full-time position)</i>   | <b>205,910</b> |  | <b>6,618</b>               |
| <b>Sales Tax 1/2% Article 40</b> <i>(anticipated to fund part-time to full-time position)</i> | <b>121,885</b> |  | <b>3,917</b>               |
| <b>Sales Tax 1/2% Article 42</b> <i>(anticipated to fund part-time to full-time position)</i> | <b>102,881</b> |  | <b>3,307</b>               |
| <b>Sales Tax Article 44</b> <i>(anticipated to fund part-time to full-time position)</i>      | <b>14,636</b>  |  | <b>470</b>                 |
| 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          |  |                            |
| Federal Grant   | 23,364         |  |                            |
| 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         |  |                            |
| Appropriated Fund Balance   | 325,155        |  |                            |
| Total   | 2,455,307      |  | <b>14,312</b>              |

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

| Authorized Expenditures  |                | <b>24-B-02<br/>CHANGES</b> |
|--|----------------|----------------------------|
| Governing Body   | 69,500         |                            |
| Administration   | 331,200        |                            |
| <b>Finance</b> (reallocate part-time position to fund change to full-time in Public Works) | <b>148,972</b> | <b>-7,528</b>              |
| Tax Listing  | 14,700         |                            |
| Legal Services   | 49,000         |                            |
| Elections  | 600            |                            |
| Police   | 867,795        |                            |
| <b>Public Buildings</b> (mowing & landscaping contractor resignation)                      | <b>84,500</b>  | <b>-23,500</b>             |
| Emergency Services   | 5,800          |                            |
| <b>Animal Control</b> (*part-time position changed to full-time & new full-time position)  | <b>22,555</b>  | <b>4,555</b>               |
| <b>Street Maintenance</b> (*)  | <b>246,385</b> | <b>11,385</b>              |
| <b>Public Works</b> (*)  | <b>218,738</b> | <b>15,738</b>              |
| Leaf & Limb and Solid Waste  | 87,500         |                            |
| <b>Stormwater Management</b> (*)   | <b>58,031</b>  | <b>6,831</b>               |
| Wetlands and Waterways   | 2,900          |                            |
| Planning & Zoning  | 60,000         |                            |
| Recreation & Special Events  | 11,000         |                            |
| <b>Parks &amp; Community Appearance</b> (*)  | <b>66,331</b>  | <b>6,831</b>               |
| Contingency  | 23,043         |                            |
| Transfer To General Capital Reserve Fund   | 86,757         |                            |
| Transfer To L.E.S.A. Fund  | 0              |                            |
| Total  | 2,455,307      | <b>14,312</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-02<br/>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</b> (labor allocation change & purchase/install filter media) | <b>155,139</b> | <b>59,618</b>              |  |
| Total  | 716,406        | <b>59,618</b>              |  |
| Authorized Expenditures  |                |                            |  |
| <b>Administration &amp; Finance [1]</b> (labor allocation change)                          | <b>495,618</b> | <b>-11,382</b>             |  |
| <b>Operations and Maintenance</b> (purchase/install filter media)                          | <b>200,788</b> | <b>71,000</b>              |  |
| Transfer To Fund Balance for Capital Outlay  | 0              |                            |  |
| Transfer To Water Capital Reserve Fund   | 20,000         |                            |  |
| Total  | 716,406        | <b>59,618</b>              |  |
| <i>[1] Portion of department for bond debt service:</i>                                    | 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-02<br/>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 (labor allocation change)</b>        | <b>58,441</b>  | <b>-11,382</b>             |
| Total   | 711,406        | -11,382                    |
| Authorized Expenditures:  |                |                            |
| <b>Administration &amp; Finance [2] (labor allocation change)</b> | <b>490,618</b> | <b>-11,382</b>             |
| Operations and Maintenance  | 195,788        |                            |
| Transfer to Fund Balance for Capital Outlay                       | 0              |                            |
| Transfer to Sewer Capital Reserve Fund                            | 25,000         |                            |
| Total   | 711,406        | -11,382                    |
| <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 21st day of November, 2024.

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Morris T. "Buddy" Sheffield, Mayor Pro Tempore

Attest:

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Kristie J. Nobles, Town Clerk, MMC, NCCMC