



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 23-B-07
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 March 18, 2024, be amended as follows:

Summary

General Fund	2,280,923	
General Capital Reserve Fund	56,900	
Law Enforcement Separation Allowance Fund	12,685	
Water Fund	655,804	
Water Capital Reserve Fund	10	
Sewer Fund	679,504	
Sewer Capital Reserve Fund	1	
Total	3,685,827	

Section 1. General Fund

Anticipated Revenues

		23-B-07 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 (2024 Byrne/Jag Grant)	23,364	23,364
Miscellaneous	16,200	
Interest- Powell Bill Investments	50	
Interest-General Fund Investments	31,000	
Contributions	901	
Wildwood Storage Rents	18,144	
Rents & Concessions	18,000	
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	2,280,923	23,364

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

		23-B-07 CHANGES
Authorized Expenditures		
Governing Body	47,350	
Administration	332,000	
Finance	131,306	
Tax Listing	13,700	
Legal Services	40,090	
Elections	0	
Police (<i>Expend related to 2024 Byrne/Jag Grant</i>)	792,699	23,364
Public Buildings	109,000	
Emergency Services	2,870	
Animal Control	16,225	
Street Maintenance	271,050	
Public Works	186,050	
Leaf & Limb and Solid Waste	81,606	
Stormwater Management	44,840	
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	2,280,923	23,364

Section 2. **General Capital Reserve Fund**

Anticipated Revenues		
Contributions from General Fund	55,000	
Interest Revenue	1,900	
Total	56,900	
Authorized Expenditures		
Transfer to General Fund	43,504	
Future Procurement	13,396	
	56,900	

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

Anticipated Revenues:		
Contributions from General Fund	12,200	
Interest Revenue	485	
Total	12,685	
Authorized Expenditures:		
Separation Allowance	0	
Future LEOSSA Payments	12,685	
Total	12,685	

Section 4. Water Fund

**23-B-07
CHANGES**

		23-B-07 CHANGES	
Anticipated Revenues			
	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 8	4,644	
	Utility Customer Base Charges	278,811	
	Hydrant Availability Fee	19,764	
	Taps & Connections Fees	1,250	
	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	<hr/> 655,804	0
Authorized Expenditures			
	Administration & Finance [1]	491,804	
	Operations and Maintenance	140,500	
	Transfer To Fund Balance for Capital Outlay	23,500	
	Transfer To Water Capital Reserve Fund	0	
	Total	<hr/> 655,804	0
	<i>[1] Portion of department for bond debt service:</i>	141,157	

Section 5. Water Capital Reserve Fund

Anticipated Revenues			
	Contributions From Water Operations Fund	0	
	Interest Revenue	10	
	Total	<hr/> 10	
Authorized Expenditures			
	Future Expansion & Debt Service	10	

Section 6. Sewer Fund

**23-B-07
CHANGES**

Anticipated Revenues:

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 Expenditures:

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 Revenues:

Contributions From Sewer Operations Fund	0	
Interest Revenue	1	
Total	1	

Authorized Expenditures:

Future Expansion & Debt Service	1	
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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 9th day of May, 2024.

John R. Kirkland, Mayor

Attest:

Kristie J. Nobles, Town Clerk, CMC, NCCMC