



**TOWN OF RIVER BEND  
BUDGET ORDINANCE AMENDMENT 23-B-01  
FISCAL YEAR 2023 - 2024**

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

**Summary**

General Fund		2,209,051
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		3,613,955

**Section 1. General Fund**

			<b>23-B-01 CHANGES</b>
Anticipated Revenues			
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	91,000		
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		
Miscellaneous	15,000		
Interest- Powell Bill Investments	50		
Interest-General Fund Investments	20,000		
Contributions	901		
Wildwood Storage Rents	18,144		
Rents & Concessions	18,000		
Sale of Fixed Assets	3,000		
Transfer From Capital Reserve Fund	43,504		
<b>Appropriated Fund Balance</b> (FY23 PO rollovers for Edmunds GovTech, ammo, complete outfit of 2022 Interceptor, gas masks, vehicle storage & vaults, Efird Memorial, siding repairs & reflect bids for paving)	<b>251,257</b>		<b>52,660</b>
Total	2,209,051		52,660

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

		<b>23-B-01 CHANGES</b>
Authorized Expenditures		
Governing Body	65,000	
Administration	304,500	
<b>Finance</b> (FY23 PO rollover for Edmunds GovTech)	<b>138,625</b>	<b>625</b>
Tax Listing	13,700	
Legal Services	24,000	
Elections	0	
<b>Police</b> (FY23 PO rollovers for ammo, complete outfit of 2022 Interceptor, gas masks, vehicle storage & vaults)	<b>753,735</b>	<b>8,935</b>
<b>Public Buildings</b> (FY23 PO rollover for Town Hall siding repairs)	<b>104,500</b>	<b>900</b>
Emergency Services	5,700	
Animal Control	17,100	
<b>Street Maintenance</b> (to reflect bid prices for paving)	<b>272,950</b>	<b>40,750</b>
Public Works	189,000	
Leaf & Limb and Solid Waste	52,384	
Stormwater Management	47,000	
Wetlands and Waterways	2,900	
Planning & Zoning	57,000	
Recreation & Special Events	10,500	
<b>Parks &amp; Community Appearance</b> (FY23 PO rollover for Efirid Memorial)	<b>62,450</b>	<b>1,450</b>
Contingency	20,807	
Transfer To General Capital Reserve Fund	55,000	
Transfer To L.E.S.A. Fund	12,200	
Total	2,209,051	<b>52,660</b>

**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
Total	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-01  
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	
	<b><i>Appropriated Fund Balance (FY23 PO rollover for Edmunds GovTech)</i></b>	<b><i>91,504</i></b>	<b><i>469</i></b>
	Total	655,804	469
Authorized Expenditures			
	<b><i>Administration &amp; Finance [1] (FY23 PO rollover for Edmunds GovTech)</i></b>	<b><i>491,804</i></b>	<b><i>469</i></b>
	Operations and Maintenance	140,500	
	Transfer To Fund Balance for Capital Outlay	23,500	
	Transfer To Water Capital Reserve Fund	0	
	Total	655,804	469
	<i>[1] Portion of department for bond debt service:</i>	<i>141,157</i>	

**Section 5.            Water Capital Reserve Fund**

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

**Section 6. Sewer Fund**

		<b>23-B-01 CHANGES</b>	
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		
<b>Appropriated Fund Balance (FY23 PO rollover for Edmunds GovTech)</b>	<b>19,102</b>	<b>469</b>	
Total	679,504		<b>469</b>
Authorized Expenditures:			
<b>Administration &amp; Finance [2] (FY23 PO rollover for Edmunds GovTech)</b>	<b>483,204</b>		<b>469</b>
Operations and Maintenance	192,800		
Transfer to Fund Balance for Capital Outlay	3,500		
Transfer to Sewer Capital Reserve Fund	0		
Total	679,504		<b>469</b>
<i>[2] Portion of department for bond debt service:</i>	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

**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 20th day of July, 2023.

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John R. Kirkland, Mayor

Attest:

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Kristie J. Nobles, Town Clerk, CMC, NCCMC