



**TOWN OF RIVER BEND  
BUDGET ORDINANCE AMENDMENT 24-B-03  
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 November 21, 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-03 CHANGES</b>
AD VALOREM Taxes 2023-2024		980,165	
AD VALOREM Tax-Motor Vehicle		104,400	
Animal Licenses		1,500	
Sales Tax 1% Article 39		205,910	
Sales Tax 1/2% Article 40		121,885	
Sales Tax 1/2% Article 42		102,881	
Sales Tax Article 44		14,636	
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>0</b>

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

**24-B-03  
CHANGES**

Authorized Expenditures			
Governing Body	69,500		
Administration	331,200		
Finance	148,972		
Tax Listing	14,700		
Legal Services	49,000		
Elections	600		
Police	867,795		
Public Buildings	84,500		
Emergency Services	5,800		
Animal Control	22,555		
Street Maintenance	246,385		
Public Works	218,738		
Leaf & Limb and Solid Waste	87,500		
Stormwater Management	58,031		
Wetlands and Waterways	2,900		
Planning & Zoning	60,000		
Recreation & Special Events	11,000		
Parks & Community Appearance	66,331		
Contingency	23,043		
Transfer To General Capital Reserve Fund	86,757		
Transfer To L.E.S.A. Fund	0		
Total	<hr/>	2,455,307	0

**Section 2. General Capital Reserve Fund**

Anticipated Revenues			
Contributions from General Fund	86,757		
Interest Revenue	2,250		
Total	<hr/>	89,007	
Authorized Expenditures			
Transfer to General Fund	72,650		
Future Procurement	16,357		
Total	<hr/>	89,007	

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

Anticipated Revenues:			
Contributions from General Fund	0		
Interest Revenue	515		
Total	<hr/>	515	
Authorized Expenditures:			
Separation Allowance	0		
Future LEOSSA Payments	515		
Total	<hr/>	515	

**Section 4. Water Fund**

		<b>24-B-03 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	
Appropriated Fund Balance	155,139	
Total	<u>716,406</u>	<b>0</b>
Authorized Expenditures		
Administration & Finance [1]	495,618	
Operations and Maintenance	200,788	
Transfer To Fund Balance for Capital Outlay	0	
Transfer To Water Capital Reserve Fund	20,000	
Total	<u>716,406</u>	<b>0</b>
<i>[1] Portion of department for bond debt service:</i>	<i>134,691</i>	

**Section 5. Water Capital Reserve Fund**

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

**Section 6. Sewer Fund**

		<b>24-B-03 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		
Appropriated Fund Balance	58,441		
Total	711,406		<b>0</b>
Authorized Expenditures:			
Administration & Finance [2]	490,618		
<b>Operations and Maintenance</b>	<b>190,788</b>		<b>-5,000</b>
Transfer to Fund Balance for Capital Outlay	0		
Transfer to Sewer Capital Reserve Fund	25,000		
<b>Transfer to Sewer AIA Grant Project</b>	<b>5,000</b>		<b>5,000</b>
Total	711,406		<b>0</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 5th day of December, 2024.

---

Morris T. "Buddy" Sheffield, Mayor Pro Tempore

Attest:

---

Kristie J. Nobles, Town Clerk, MMC, NCCMC