Town of River Bend

Monthly Financial Report

Printed 9/18/2026

This monthly report is provided as an oversight/management tool for the Town Council of the Town of River Bend. For ease of reporting, and in order to be consistent with the categories used in the annual budget process, this report summarizes the revenue and expenses in each of the three operational areas of the Town. Anyone interested in more detail, or further explanation of the contents of this report, is encouraged to contact Finance Officer Mandy Gilbert.

Notes

The cash balances shown on page one are the amount of cash in each specific accounting fund. These funds are deposited in separate investment accounts. Pooled cash accounts used for operating funds but accounted for, in our internal systems, as individual accounts. Interest attributable to each account is allocated based upon the total rate of return of the account(s).

The FY Budget columns represents the original and current budget. As the fiscal year goes on and unforeseen expenses or revenues occur, we need to adjust the budget. The Council does this by formal amendment during a Council meeting. *Asterisked lines represent those budget items that have been amended since adoption.

Because this is an annual budget, it is important to note that many lines shown in this report will vary, some significantly, from month to month, and in different times of the year. In many instances, capital payments for current fiscal year projects are made early in the fiscal year and the majority of our ad valorem tax receipts occur in the middle of the fiscal year. This is another reason to maintain an adequate fund balance.

Town of River Bend
Financial Dashboard

Visit our web site http://www.riverbendnc.org/finance.html to view the Financial Dashboard. These dashboards are designed to give the user a quick overview of the status of revenues and expenditures in each of the Town's three major funds as reported in the Monthly Financial Report.

Town of River Bend
Financial Report
Fiscal Year 2026 - 2027

Fund Cash Balances

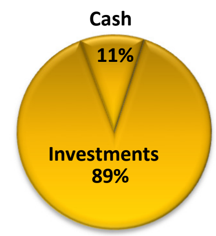
	Cash Balances	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
1	General Fund*	1,191,040	1,149,174										
2	Powell Bill	-	-										
3	General Capital Reserve	238,885	239,612										
4	Law Enforcement Separation Allowance	56,299	56,470										
5	Water Fund*	367,440	395,418										
6	Water Capital Reserve Fund	19,017	19,075										
7	Water Treatment Plant Capital Project	(2,652)	(2,652)										
8	Sewer Fund*	654,236	677,674										
9	Sewer Capital Reserve Fund	46,353	46,494										
10	WWTP Capital Projects Fund	(2,473)	(2,473)										
	Total Cash and Investments	2,568,144	2,578,792	0	0	0	0	0	0	0	0	0	0
	Truist Cash Accounts	**271,450**	**275,105**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

*These operating funds have equity in the Truist pooled accounts.

In order to obtain more favorable interest rates, the Town deposits funds in the North Carolina Capital Management Trust. We move funds between our cash accounts and these investment accounts to accommodate cash flow for our payables and as revenues are received in order to maintain an adequate amount of cash for operational needs while attempting to minimize bank fees and maximize interest revenue. Based upon historical cash flow and current encumbrances, our staff anticipates the level of cash needed to meet our obligations without having to make an inordinate number of transfers between accounts.

On the table above, the term cash includes those funds we hold in accounts in our designated banking institution (currently Truist). We have two accounts with Truist, a Money Market account that pays a competitive rate of interest, and an operating (checking) account from and to which we make all regular payments and deposits.

The table below shows the balances of each fund account we have in NCCMT at the end of the month. The chart to the right shows how our funds are apportioned between operating cash and investments.



	Investments in NCCMT	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
1	General Fund	1,092,220	1,038,911										
2	Powell Bill	-	-										
3	Capital Reserve (General Fund)	238,885	239,612										
4	Law Enforcement Separation Allowance	56,299	56,471										
5	Water Fund	280,346	309,761										
6	Water Capital Reserve Fund	19,017	19,075										
7	Sewer Fund	563,574	593,364										
8	Sewer Capital Reserve Fund	46,353	46,494										
	Total Investments	2,296,694	2,303,687	0	0	0	0	0	0	0	0	0	0

Printed 9/18/2026

Town of River Bend
Financial Report
Fiscal Year 2026 - 2027

General Fund

	Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date		PY
		Original	Current													Total	% Budget	% Budget
1	Ad Valorem Taxes	1,254,048	**1,254,048**	-	1,882											1,882	0.2%	0.2%
2	Ad Valorem Taxes - Vehicle	153,000	**153,000**	-	17,525											17,525	11.5%	8.9%
3	Vehicle Registration Fee	30,800	**30,800**	-	3,270											3,270	10.6%	1.0%
4	Animal Licenses	1,500	**1,500**	100	10											110	7.3%	7.3%
5	Local Gov't Sales Tax	525,078	**525,078**	46,460	52,976											99,436	18.9%	18.7%
6	Hold Harmless Distribution	135,612	**135,612**	11,981	13,594											25,574	18.9%	18.6%
7	Solid Waste Disposal Tax	2,200	**2,200**	-	520											520	23.6%	24.0%
8	Powell Bill Fund Appropriation	-	**-**	-	-											-	0.0%	0.0%
9	Powell Bill Allocation	108,000	**108,000**	-	-											-	0.0%	0.0%
10	Beer & Wine Tax	13,625	**13,625**	-	-											-	0.0%	0.0%
11	Video Programming Tax	39,333	**39,333**	-	-											-	0.0%	0.0%
12	Utilities Franchise Tax	134,899	**134,899**	-	-											-	0.0%	0.0%
13	Telecommunications Tax	6,803	**6,803**	-	-											-	0.0%	0.0%
14	Court Cost Fees	500	**500**	14	10											24	4.8%	10.8%
15	Zoning Permits	5,000	**5,000**	1,266	352											1,618	32.4%	22.6%
16	Federal Grants	-	-	-	-											-	0.0%	#DIV/0!
17	Federal Grants - BVP Program	-	**-**	-	-											-	0.0%	0.0%
18	State Grants*	-	**75,000**	-	-											-	0.0%	0.0%
19	Federal Disaster Assistance	-	**-**	-	-											-	0.0%	0.0%
20	State Disaster Assistance	-	-	-	-											-	0.0%	0.0%
21	Miscellaneous	9,000	**9,000**	130	1,630											1,760	19.6%	12.3%
22	Insurance Settlements	-	-	-	-											-	0.0%	0.0%
23	Interest - Powell Bill	5	**5**	-	-											-	0.0%	0.0%
24	Interest - Investments	40,784	**40,784**	3,636	3,191											6,828	16.7%	17.4%
25	Contributions	900	**900**	-	-											-	0.0%	52.9%
26	Wildwood Storage Rents	17,395	**17,395**	1,531	1,500											3,031	17.4%	18.0%
27	Rents & Concessions	18,000	**18,000**	2,055	2,155											4,210	23.4%	19.6%
28	Sale of Capital Assets	12,057	**12,057**	-	-											-	0.0%	0.0%
29	Sales Tax Refund Revenue	11,365	**11,365**	-	-											-	0.0%	0.0%
30	Trans. from Capital Reserve*	176,500	**196,500**	196,500	-											196,500	100.0%	100.0%
31	Trans. from L.E.S.A. Fund	-	**-**	-	-											-	0.0%	0.0%
32	Appropriated Fund Balance	298,996	**298,996**	-	-											-	0.0%	0.0%
	Total	2,995,400	**3,090,400**	**263,673**	**98,616**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**362,289**	**11.7%**	**12.0%**

*Astericked lines represent those budget items that have been amended since Original Budget adoption.
#DIV/0! indicates revenue was received, but not budgeted for this line item.

Printed 9/18/2026

Town of River Bend
Financial Report
Fiscal Year 2026 - 2027

General Fund

	Expenditures	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date		PY
		Original	Current													Total	% Exp	% Exp
1	Governing Body	72,500	**72,500**	7,708	1,658											9,365	12.9%	18.5%
2	Administration	411,800	**411,800**	114,396	21,212											135,609	32.9%	20.8%
3	Finance	165,900	**165,900**	19,996	10,600											30,596	18.4%	18.5%
4	Tax Listing	25,600	**25,600**	-	476											476	1.9%	1.6%
5	Legal Services	42,000	**42,000**	1,546	1,001											2,547	6.1%	0.0%
6	Elections	700	**700**	-	-											-	0.0%	0.0%
7	Public Buildings	74,000	**74,000**	3,409	8,753											12,162	16.4%	12.9%
8	Police	885,900	**885,900**	69,079	54,191											123,269	13.9%	16.3%
9	Emergency Management	5,400	**5,400**	975	16											991	18.4%	18.5%
10	Street Maintenance	324,700	**324,700**	5,959	4,265											10,223	3.1%	3.2%
11	Public Works	298,500	**298,500**	34,425	21,427											55,852	18.7%	13.2%
12	Leaf & Limb, Solid Waste	98,200	**98,200**	4,498	476											4,974	5.1%	10.8%
13	Stormwater Management*	94,500	**114,500**	3,497	1,909											5,406	4.7%	10.6%
14	Waterways & Wetlands	3,000	**3,000**	-	-											-	0.0%	22.7%
15	Planning & Zoning	64,700	**64,700**	6,258	4,293											10,551	16.3%	18.2%
16	Recreation & Special Events	15,200	**15,200**	5,000	64											5,064	33.3%	5.5%
17	Parks*	160,500	**235,500**	4,734	6,020											10,754	4.6%	5.9%
18	Transfers	224,900	**224,900**	224,900	-											224,900	100.0%	100.0%
19	Contingency	27,400	**27,400**	-	-											-	0.0%	0.0%
	Total	2,995,400	**3,090,400**	**506,380**	**136,360**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**642,740**	**20.8%**	**18.2%**

	Capital / Debt (included above)	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
		Original	Current													Total	% Exp
1	Capital Outlay	409,300	**409,300**	7,786	-											7,786	1.9%
2	Debt Service - Principle	-	-	-	-											-	0.0%
3	Debt Service - Interest	-	-	-	-											-	0.0%

*Astericked lines represent those budget departments that have been amended since Original Budget adoption.

Printed 9/18/2026

Town of River Bend
Financial Report
Fiscal Year 2026 - 2027

Water Fund

Revenue	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date		PY
	Original	Current													Total	% Col	% Col
Base Charge	283,901	**283,901**	46,909	413											47,322	16.7%	16.6%
Consumption	234,513	**234,513**	42,422	116											42,538	18.1%	16.8%
Other, incl. transfers	64,635	**64,635**	25,964	3,102											29,066	45.0%	50.2%
Availability Fee	17,751	**17,751**	-	-											-	0.0%	100.1%
Appropriated Fund Bal.*	143,700	**144,515**	-	-											-	0.0%	0.0%
Total	744,500	**745,315**	**115,295**	**3,631**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**118,926**	**16.0%**	**19.2%**

Expenses	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date		PY
	Original	Current													Total	% Exp	% Exp
Admin & Finance	550,700	**550,700**	55,122	28,071											83,193	15.1%	15.6%
Supply & Treatment*	87,000	**87,815**	8,800	6,632											15,432	17.6%	31.4%
Distribution	81,300	**81,300**	31,934	2,096											34,031	41.9%	42.5%
Transfers / Contingency	25,500	**25,500**	25,500	-											25,500	100.0%	100.0%
Total	744,500	**745,315**	**121,356**	**36,799**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**158,156**	**21.2%**	**22.9%**

Capital	Fiscal Year Budget		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
(included above)	Original	Current													Total	% Exp
Capital Outlay*	39,000	**39,000**	-	-											-	0.0%

Cash Balances

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Water Fund		367,440	395,418										
Water Capital Reserve Fund		19,017	19,075										

Water Produced			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
		Limit														
Total Gallons			6,151,000	5,613,000											11,764,000	
Average daily gallons		**925,000***	198,419	181,065	0	0	0	0	0	0	0	0	0	0	189,742	

*** This is the permitted daily limit.**

Printed 9/18/2026

Town of River Bend
Financial Report
Fiscal Year 2026 - 2027

Sewer Fund

Revenue	Fiscal Year Budget Original	Current	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date Total	% Col	PY % Col
Base Charge	299,115	**299,115**	49,387	442											49,829	16.7%	16.6%
Consumption	327,512	**327,512**	53,945	52											53,997	16.5%	15.9%
Other, incl. transfers*	54,373	**79,373**	43,750	3,077											46,827	59.0%	52.9%
Appropriated Fund Bal.	121,700	**121,700**	-	-											-	0.0%	0.0%
Total	802,700	**827,700**	**147,082**	**3,572**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**150,654**	**18.2%**	**17.1%**

Expenses	Fiscal Year Budget Original	Current	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date Total	% Exp	PY % Exp
Admin & Finance	559,000	**559,000**	62,877	29,669											92,546	16.6%	17.2%
Collection*	67,400	**92,400**	5,816	4,192											10,008	10.8%	17.9%
Treatment	140,800	**140,800**	12,382	8,956											21,338	15.2%	20.2%
Transfers / Contingency	35,500	**35,500**	35,500	-											35,500	100.0%	100.0%
Total	802,700	**827,700**	**116,575**	**42,817**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**159,392**	**19.3%**	**20.5%**

Capital (included above)	Fiscal Year Budget Original	Current	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date Total	% Exp
Capital Outlay*	17,000	**42,000**	-	-											**-**	0.0%

Cash Balances

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Sewer Fund	654,236	677,674										
Sewer Capital Reserve Fund	46,353	46,494										

Wastewater Treated		Limit	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	FY to Date	
Total Gallons			2,941,000	3,020,000											5,961,000	
Average daily gallons		**330,000***	94,871	97,419	0	0	0	0	0	0	0	0	0	0	96,145	

*** This is the permitted daily limit.**