



Town of River Bend

Fiscal Year
2025-2026
Budget Workshop

Session II



This presentation and all of the previous presentations for the FY25-26 budget workshops are available on the Town's webpage at:

www.riverbendnc.org

Town of River Bend

Mayor and Town Council Priorities for Fiscal Year 2025-26 (approved 1-16-25)

Our Vision Statement

River Bend is a dynamic and uniquely located waterfront and golfing community well prepared to benefit from the area's historical and natural resources. By protecting its assets and actively fostering a diverse multi-aged population, the River Bend community will continue to be a safe, attractive place to live and will be competitively positioned to participate in the broader area's economic and population growth.

Maintain a commitment to the Council-Manager form of government, and to support an adequate and well-trained staff to serve the current and future needs of the community.

Continue to cooperate regionally and with other municipalities and, where appropriate, share ideas and resources.

Continue to work with advisory boards as a means to encourage citizen participation in Town government.

Continue to be good stewards of the natural environment through planned stormwater and floodplain management efforts.

Continue to employ sound fiscal management practices to ensure the long-term financial viability of the Town.

Continue to operate wastewater treatment facilities to maintain regulatory compliance and serve the current and future needs of the Town.

Continue to provide a safe, dynamic, and attractive community for people of all ages, and continue to address the changing demographic composition of the Town.

Maintain a visionary posture, acknowledging that change is inevitable.

Continue to conduct the business of the Town with complete transparency and integrity.

Continue to provide safe drinking water and quality treatment of wastewater through sound maintenance of the current systems and continued prudent fiscal management of the utilities.

Changes Since Last Meeting

Town of River Bend

Fiscal Year 2025-2026 Budget Workshop

May 1, 2025

15. Police

16. Recreation and Special Events

17. Parks and CAC

18. Emergency Services

19. Animal Control

20. Wetlands & Waterways

21. Leaf & Limb

22. Planning and Zoning

23. General Fund- Revenue/Expense

24. General Fund- Fund Balance

Police Department “Snapshot”

7 full-time officers: Chief, Lieutenant & 5 patrol officers. Among the patrol officers, some are designated as Corporal & Detective.

1.5 part-time positions funded. 1,499 total hours shared by all PT officers but no PT officer to work more than 999 hours in a year. We currently have 3 PT officers.

3 unpaid, reserve officers is the goal. We currently have 3.

Provides coverage 24 hours per day – 7 days per week.

Special Services:

Bike Patrol

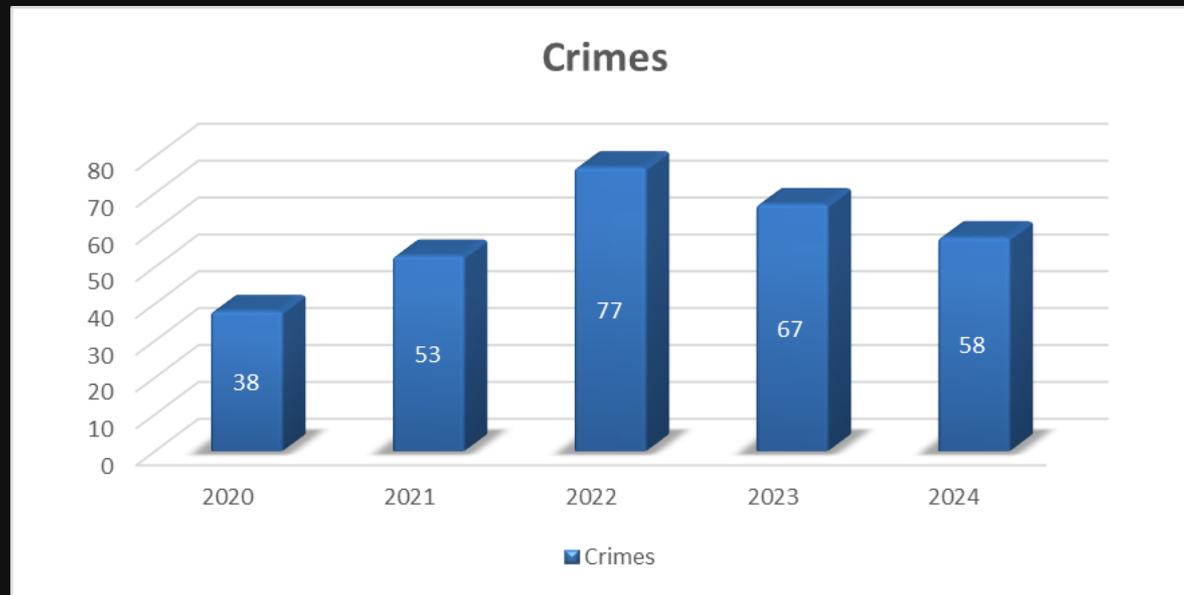
Community Watch



Police Department Statistics For Calendar Year 2024

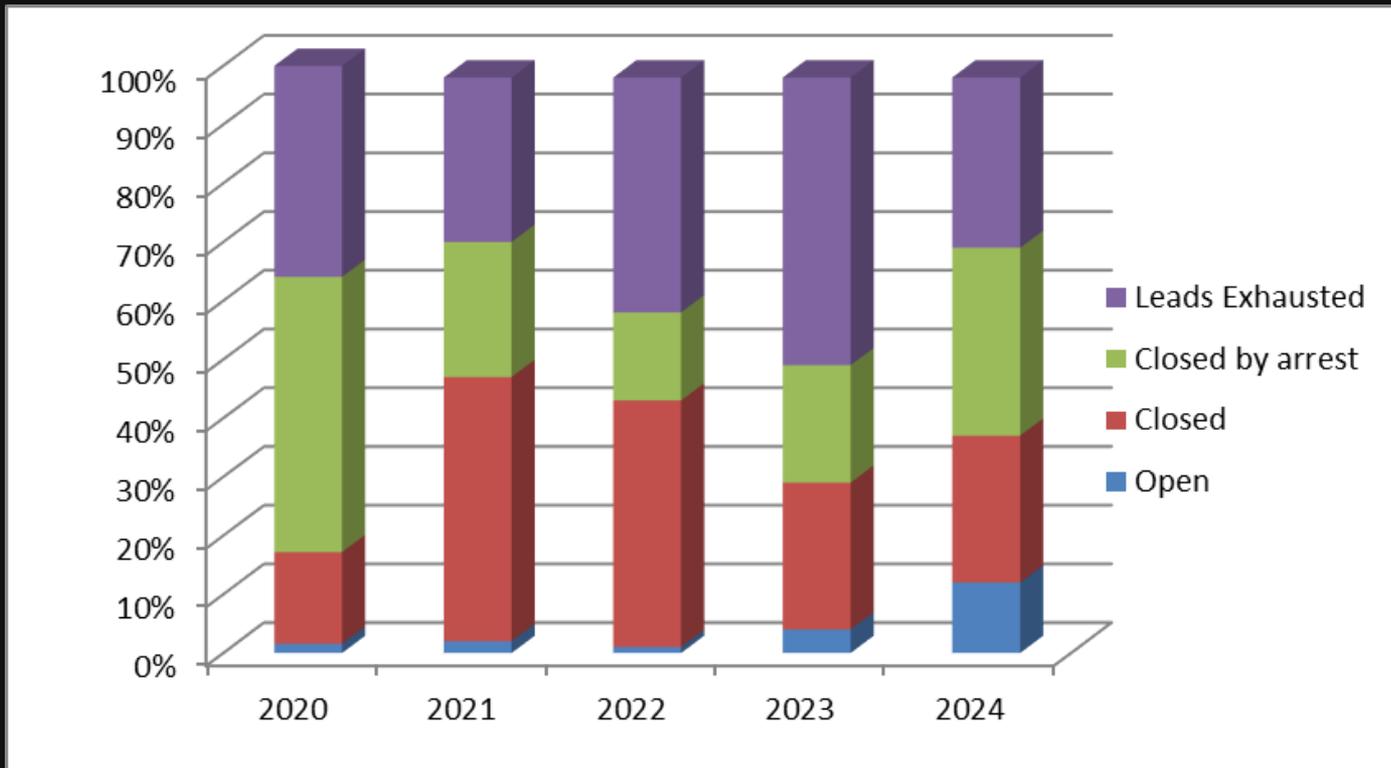
How busy are we?

- Officers logged or responded to 24,558 incidents in 2024.
- 16,037 of those were Business Security Checks.
- In addition, 5,885 of those were Community Watch Checks (direct patrols).



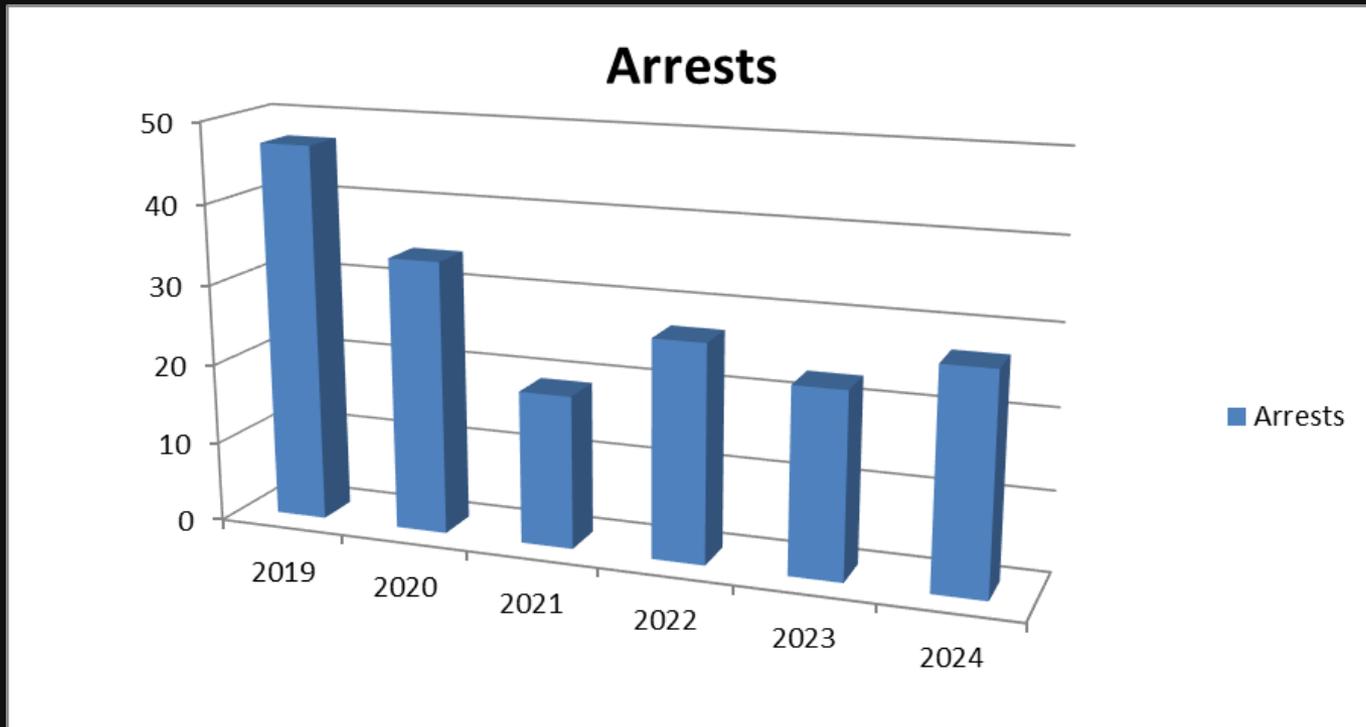
- The chart shows that during 2022 there were 77 crimes that occurred. I believe this was a rebound after Covid-19. In 2023, we experienced a decrease in crimes that was within range of pre-Covid numbers. In 2024, we are seeing a consistent level to what we “should” expect.

Police Department Statistics



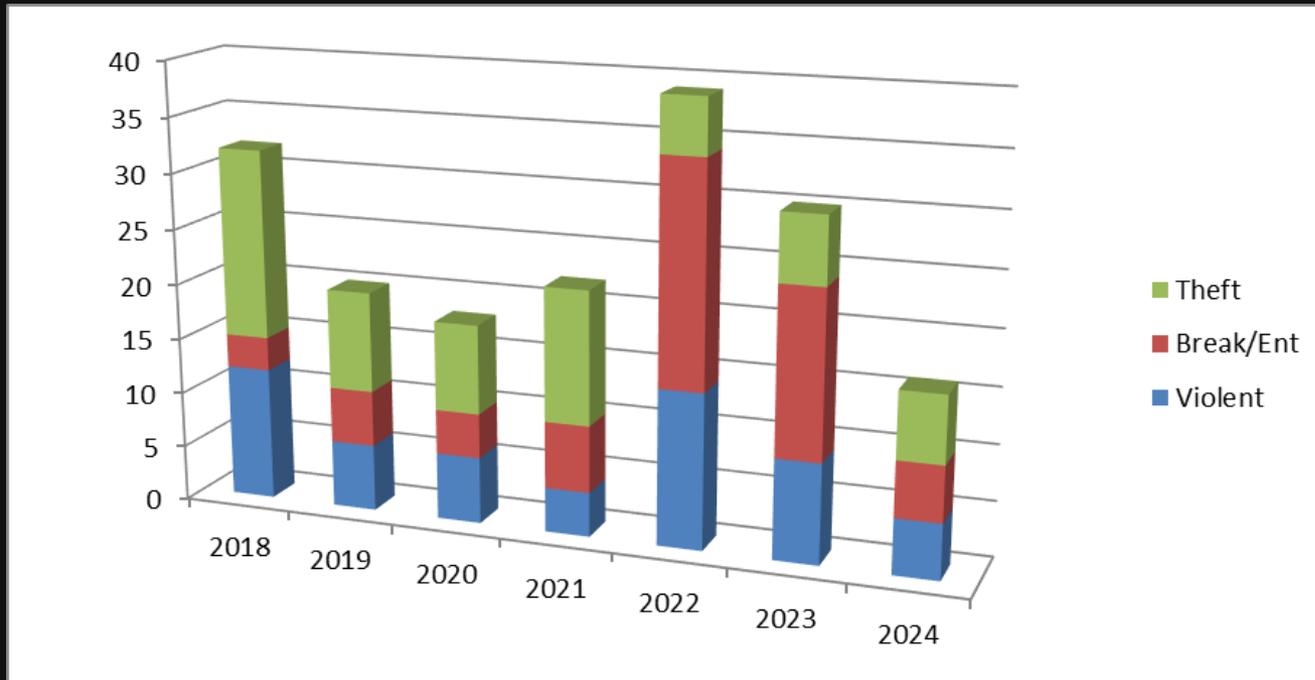
- In 2023, we had a higher amount of “Closed Cases” with “Leads Exhausted” than in 2024. A large portion of those “Leads Exhausted” were from motor vehicle break-ins. Our “Closed by Arrest” pleasantly has increased from 2023.

Police Department Statistics



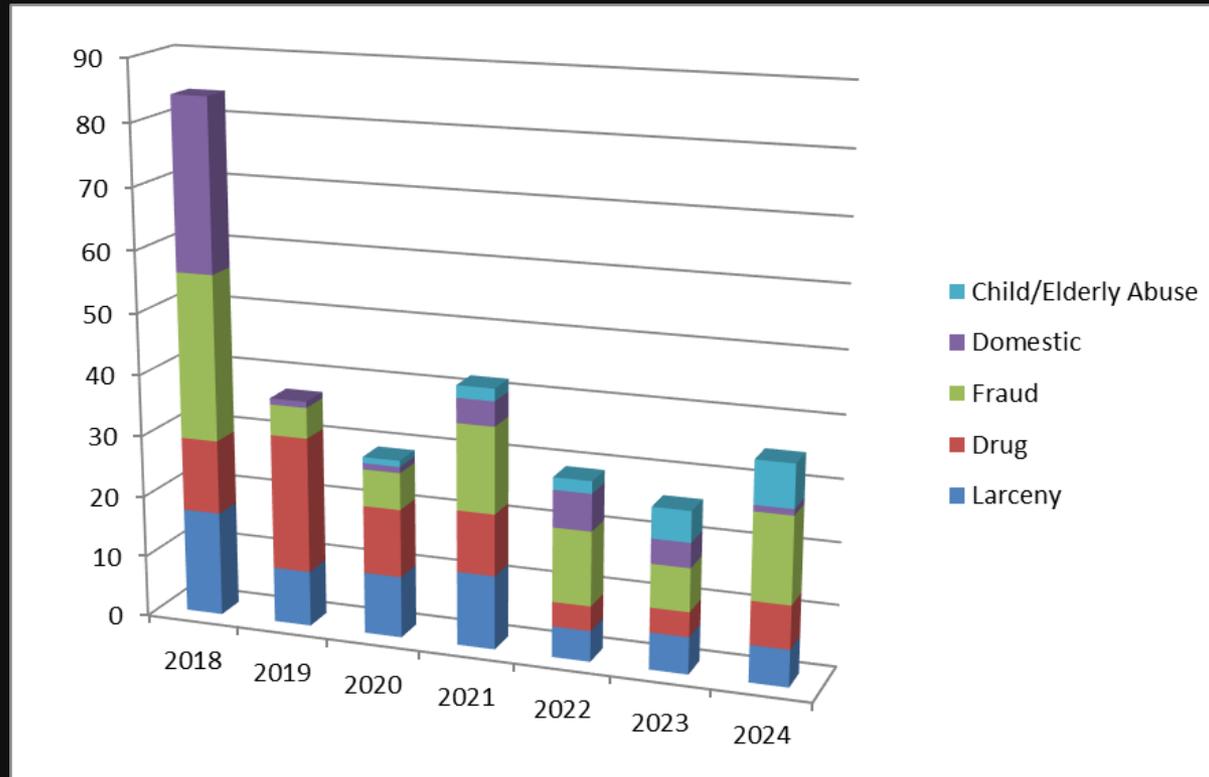
- As you saw in the previous chart, there was an increase in cases “Closed by Arrest” this year. This can be seen in the slight rise in the number of arrests made in 2024.

Police Department Statistics



- As you can see there was a “dip” over the years in crime. Between 2018 and 2022, the town enjoyed an overall decrease in the major categories of crime. We are now seeing the lowest level in the overall reduction of crimes. Theft has remained consistent; however, there has been a reduction in the other categories.
- Violent Crime is categorized as: Domestic, Assault, Sexual Assault, Communication of Threats.

Police Department Statistics



New Trends noticed in River Bend:

- I have placed a new category in this chart (“Child/Elderly Abuse”). To show the emerging trend, I have provided historical data starting in 2020.

Police

Police		22-23		23-24		Current Budget 03/10/25	24-25 Expend. as of 02/28/25	Projected Year-End	25-26 Proposed Budget	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End					
4310										
121	Wages & Salaries (FT & PT)	360,863	334,829	431,032	370,287	441,136	283,830	435,734	466,196	
122	Overtime	5,000	17,408	3,500	28,955	7,500	9,363	11,863	7,500	
133	401(k) Retirement - LEO	16,510	16,417	19,782	19,166	20,421	13,583	21,192	21,557	
181	FICA	27,492	26,806	32,711	30,597	33,780	22,395	34,241	35,590	
182	Loc Govt Emp Retirement	44,276	42,815	57,640	53,819	63,632	40,857	63,745	71,851	
183	Group Insurance	50,482	42,097	59,393	41,514	65,323	33,797	63,073	69,154	
185	Unemployment Comp.	0	0	0	564	0	0	0	0	
186	Workers' Compensation Ins.	9,891	9,695	12,485	11,682	12,777	8,600	8,600	11,244	
189	Uniform Maintenance	3,360	2,780	3,840	2,985	3,840	1,770	3,690	3,840	
310	Travel & Subsistence	3,400	1,505	3,300	1,495	3,300	1,563	2,500	4,150	
395	Training	2,100	359	2,100	1,360	4,500	1,962	3,000	3,185	
399	Contracted Services	3,895	12,081	4,306	5,738	6,565	6,108	6,467	6,141	
212	Uniforms	8,720	4,353	25,776	25,517	8,600	6,645	8,600	8,600	
231	Community Watch	1,325	1,333	1,400	2,137	2,735	341	2,735	1,810	
251	Motor Fuel	15,916	16,559	16,016	13,279	18,023	11,164	16,728	18,928	
299	Supplies & Materials	24,063	8,858	35,983	34,050	39,106	22,361	38,000	39,735	
320	Telephone & Postage	7,100	6,831	7,300	5,957	8,801	5,333	8,773	9,950	
340	Printing	319	0	320	0	424	500	500	320	
352	Maint & Repairs- Equip	1,200	1,779	2,032	3,283	2,000	445	1,750	905	
353	Maint & Repairs- Auto	10,275	23,300	12,300	17,012	13,300	6,536	10,000	13,275	
481	Indirect Cost- Labor	-5,007	-5,006	-6,033	-6,032	-6,259	-4,173	-6,259	-6,625	
499	Byrne Justice Grant	22,170	20,231	24,579	1,200	23,364	20,527	23,364	0	
491	Dues & Subscriptions	658	500	900	825	927	754	927	894	
540	Capital Outlay- Motor Vehicles	50,435	65,392	42,037	0	94,000	94,869	94,869	48,000	
9800										
988	Transfer to LESA Fund	13,500	13,500	12,200	12,200	0	0	0	0	
TOTAL		677,943	664,422	804,899	677,590	867,795	589,130	854,090	836,200	
						840,800				

Police

310– Travel and Subsistence– Most training at local community colleges. Day travel using fleet vehicles \$4,150

395– Training– At Community Colleges (Craven, Lenoir, Pitt, Wilson), or other local venues when possible \$3,185

399– Contracted Services–

Shieldforce	\$ 200
Records Management-County Charge	1,200
Leads On Line	1,666
Screenings	1,580
Copier Lease	1,150
LESA Actuarial Study	<u>345</u>
	\$ 6,141

212– Uniforms– Uniforms and \$2,100 for 2 vests \$8,600

231- Community Policing– Community Watch \$1,810

Police

299 – Supplies and Materials–	
General Supplies	\$12,400
Ammunition, weapons maintenance	12,425
Vehicle Equipment (\$12,500 for 1 upfit)	<u>14,910</u>
	39,735
353 – Maintenance and Repair - Auto	
Tires	\$ 5,075
Alignment	500
Oil Changes	1,700
Other Maintenance and Repair	<u>6,000</u>
	13,275
540 - Capital Outlay- New Vehicle	\$48,000

Police

988– Transfer to Law Enforcement Separation Allowance (LESA) Fund–
Funding for separation allowance- \$0

121– Wages & Salaries (and remainder of payroll related items) – No change in full time staffing. Part-time officer's hours maximum remain at 999 per year for any one officer.

7 F/T Employees:

- 1 Chief
- 1 Lieutenant
- 5 FT Patrol Officers

- 1.5 PT Patrol Positions
- 3 Reserve positions (unpaid)

4% decrease



**TOWN OF RIVER BEND****45 Shoreline Drive
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F 252.638.2580www.riverbendnc.org

February 21, 2025

To: Mayor Bledsoe and Members of Town Council**From:** Sean Christian Joll, Chief of Police**Re:** Police Department Budget for FY 2025-26

The purpose of this document is to provide you with some background information and a deeper understanding of the progress your police department is making. It will also provide some details relative to our budget proposal for the coming year. The good news is the department continues to modernize our equipment and training. I apologize for the length of this document, but I wanted to be sure to provide you as many details as possible in advance of your meeting to allow you time to give consideration to the proposals being made. I realize that this is a lot of information to digest. Most of it will be covered, in summary form, during your budget meeting. If you have any questions about the content of this document, I will be able to provide answers when we meet.

To begin, I want to reiterate the focus of your police department. These are in no particular order, but are how we approach our work; balancing the competing demands of traditional policing with those of community policing and quality of life issues:

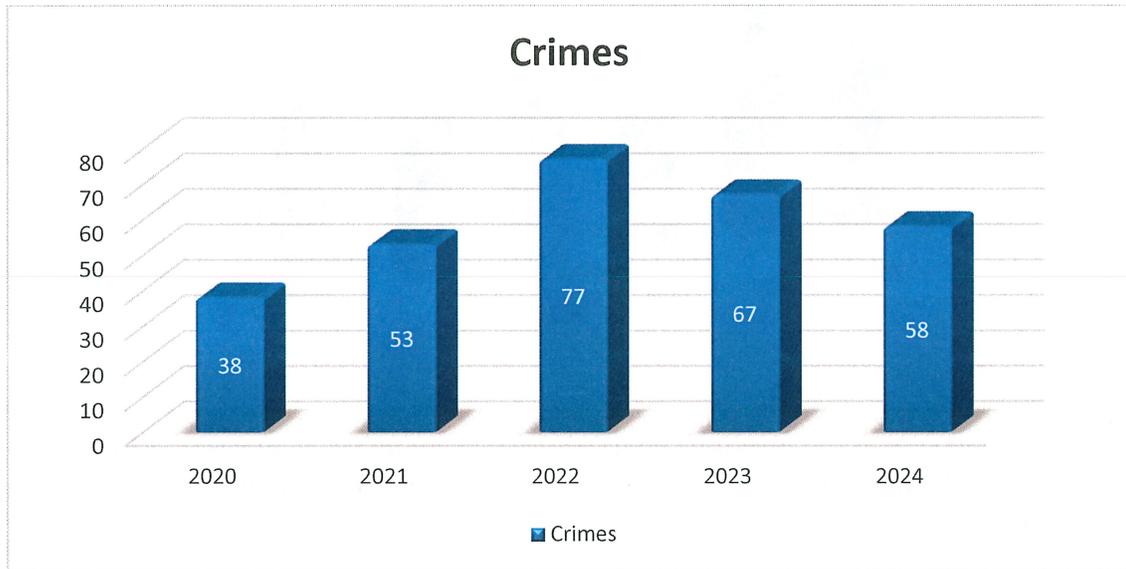
- Proactive crime reduction
- Teamwork with the residents and volunteer groups for a safer community
- Complete investigations
- Comprehensive continuing training
- Partnership with surrounding agencies
- Continuing to improve the quality of life through equitable enforcement of local ordinances

What have we accomplished in the past year?

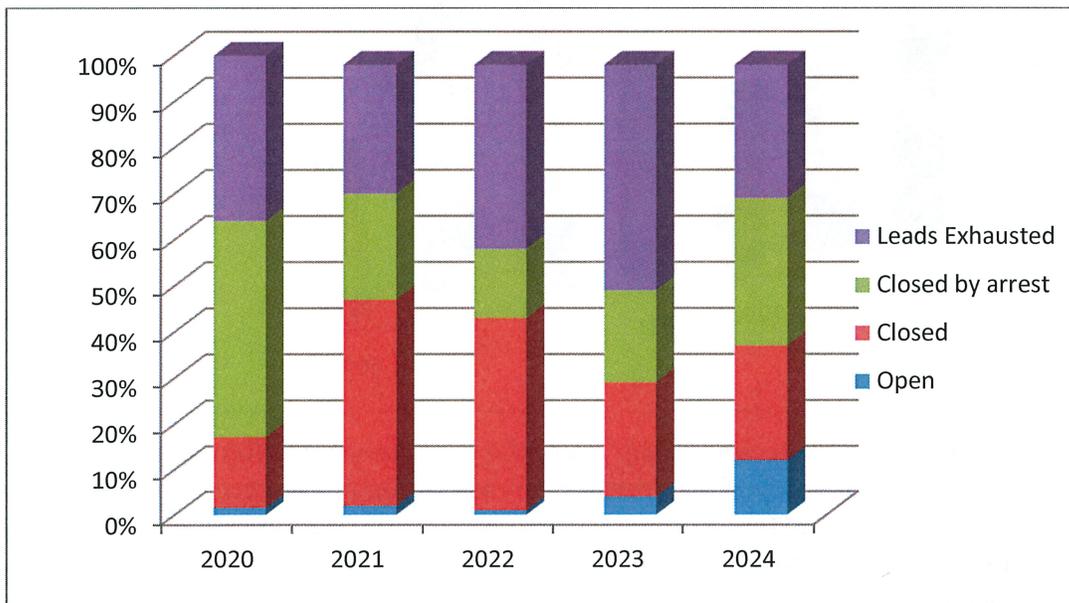
- Overall, Department members acquired a total of 964 hours of training.
- All Department patrol officers have completed Crisis Intervention Training (C.I.T.).
- The Department is continuing to improve its practice of Community Oriented Policing and Problem Oriented Policing through training and certification programs.
- The Department has three (3) in-house state certified General Instructors along with one (1), Taser, Rapid Deployment and Specialized Firearm Instructor for training purposes.
- The Department has seven (7) in-house state certified Field Training Officers, which is a first step in leadership to lead individuals.
- We have one (1) state certified Traffic Crash Reconstructionist.
- The Department has implemented a take home vehicle program. Currently, all officers are qualified for this program and utilize it.
- Officers have continued working suspected or possible drug locations in River Bend, in an effort to eradicate them from the area or change the behavior of those persons.
- Actively participating with all Craven County Law Enforcement in the Governor's Highway Safety Program (GHSP) County Task Force, with excellent reporting for the year in the GHSP database.
- We have continued to integrate monthly firearms training into each officer's schedule with one-on-one training from a certified Specialized Firearm Instructor. In addition, we have transitioned to four (4) mandatory range days that officers must attend. As a result, we have seen an improvement in firearms proficiency and decision-making skills on scenario based "Shoot / Don't Shoot" training.
- We have received six (6) portable Viper radios and two (2) portable emergency light systems with a grant through the Governor's Crime Commission in the sum of approximately \$24,000. This is a "No Local Match Required" grant.
- We currently have four (4) part-time officers filling 1.5 funded positions. One (1) of those positions is a dedicated Detective position. The officer in this position has over 30 years of law enforcement experience and specialized training in the field of criminal investigations.
- We have promoted within the agency a Sergeant to a Lieutenant position and promoted in rank an officer to a Corporal position.
- Utilizing the increased Training Budget Line (395), officers were able to gain specialized training in their career path (evidence, investigations and leadership). We currently have three (3) officers, within leadership positions, registered in the FBI-LEEDA (FBI-Law Enforcement Executive Development Association) leadership program to attend upcoming classes.

How busy are we?

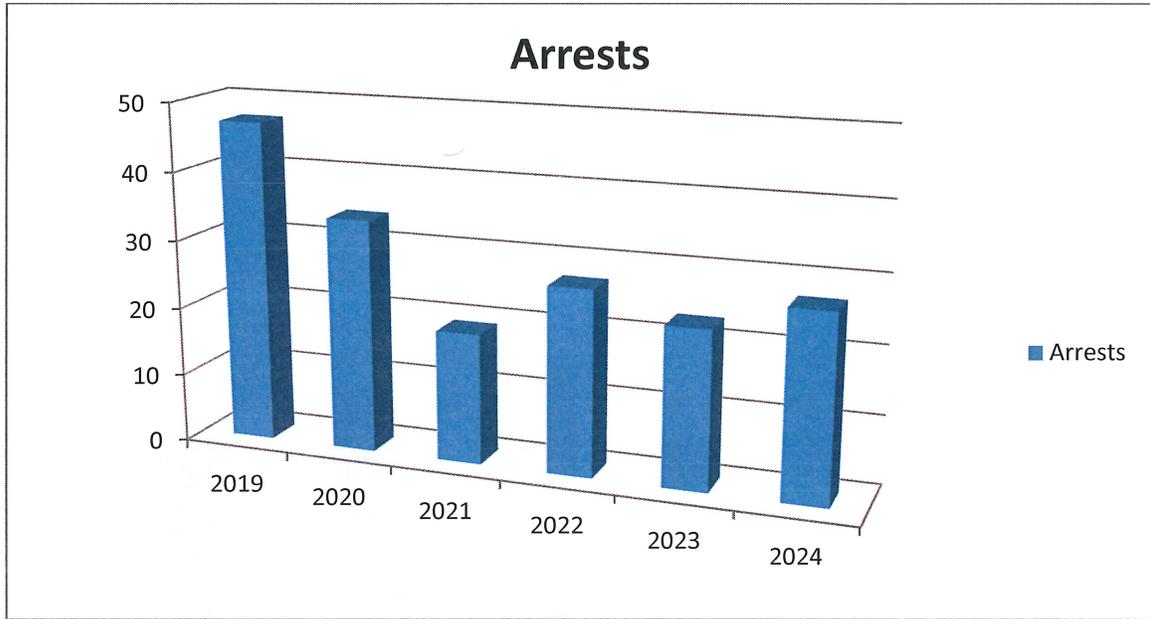
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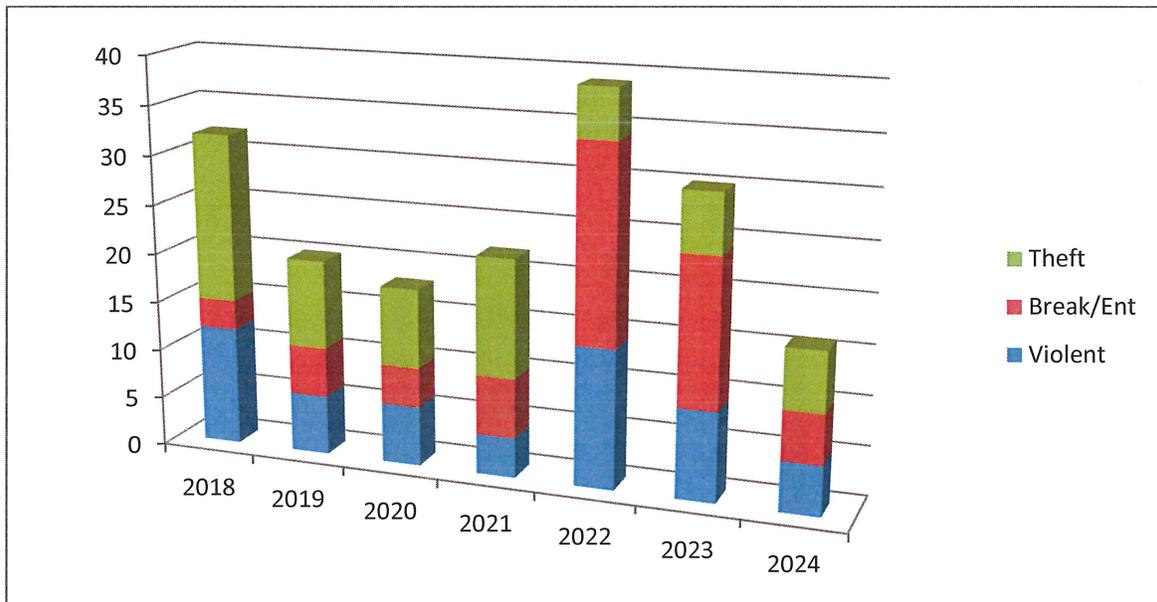
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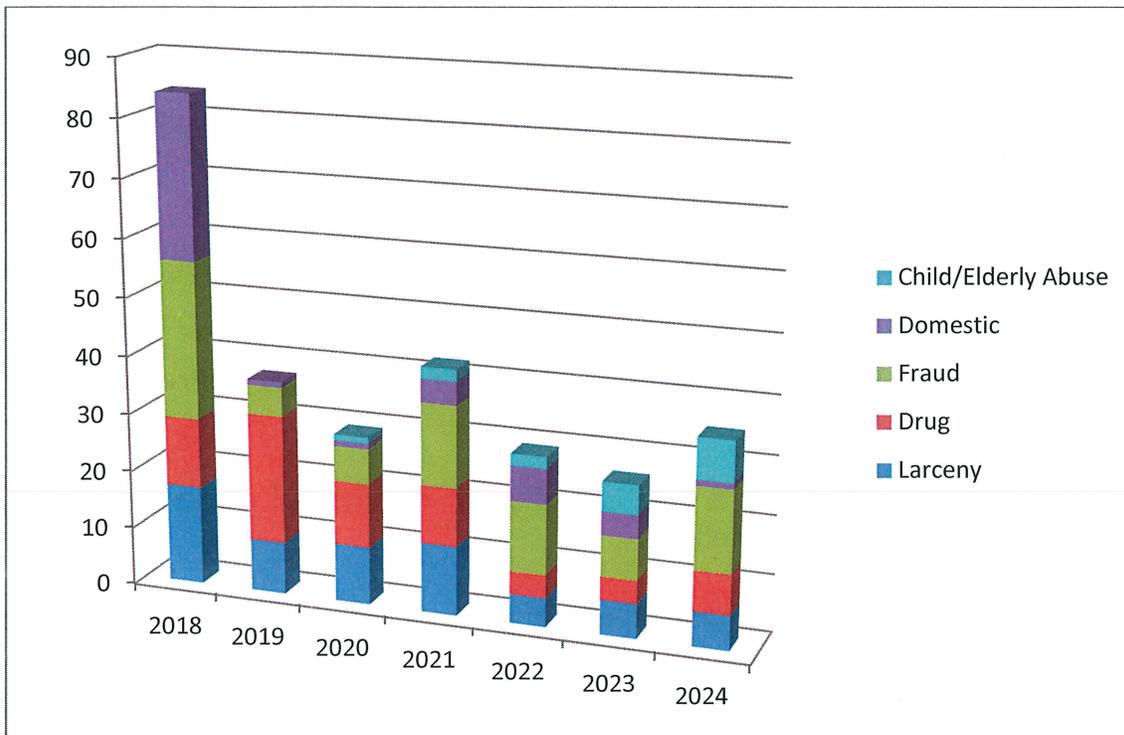
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2023 National Crime Statics National Average by the FBI.

Nationally, in 2023, 41.1% of violent crimes and 13.9% of property crimes were cleared by arrest or exceptional means.

Among national statistics of property crimes:
 16.8% of larceny / theft offenses were cleared.
 14.9% of burglary offenses were cleared.

In Burglary – We cleared 0% of cases. Of those five (5) cases, 100% of them were unlocked vehicle B&E’s and nothing was reported missing.

In Larceny / Theft - We cleared 50% of cases, which is nearly 3 times **ABOVE** the national average.

What Changes/Improvements Would We Recommend for Fiscal Year 2025-26?

1. Continuing pro-active policing on criminal activity that is linked to outside persons who either frequent River Bend for theft reasons or to meet with fellow criminals or substance abusers in the town.
2. To support the purchases of a gas utility golf cart outfitted for the Police Department as a requested budgeted item for the fiscal year 2025-2026.
3. The continued support and movement forward of updating the Police Department's image and replacement of older equipment.
4. Continue to move forward in creating a healthy competitive market in promoting retention and hiring as needed.
5. To further train your officers to be the most professional and proficient officers by:
 - A. Continued advanced training through the NC Justice Academy and the FBI-LEEDA for a higher level of trained personnel.
 - B. Continued training for officers that have an assigned specialized area of expertise through conferences in their assigned area.
 - C. Further utilizing department resources to conduct more regularly scheduled monthly in-house training with no travel or per diem.

Items of Concern for Public Safety to Consider in the FY 2025-26 and Future FY Budgets (NOT IN PD BUDGET)

1. Electronic timed door locks for the park bathrooms.
2. A natural gas on-site generator for the Police Department and Municipal building. Currently there is no fixed based generator for the building which acts as the Emergency Operations Center during emergencies.
3. Two (2) electronic pedestrian crossing road signs on Plantation Dr. for the park's walking path.

Recreation & Special Events

Recreation & Special Events		22-23		23-24		24-25			25-26
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25	Projected Year-End	Proposed Budget
6120									
399	Contracted Services	5,600	5,278	6,500	5,940	7,000	856	7,000	7,500
299	Supplies & Materials	2,000	1,985	4,600	4,005	4,000	1,817	4,000	6,000
TOTAL		7,600	7,263	11,100	9,945	11,000	2,672	11,000	13,500
						11,000			

399 Contracted Services –

Food/Rental - July 4th 6,500
 Volunteer Day 1,000
\$7,500

299 – P&R Events \$6,000

No Employees

23% increase



Town of River Bend Parks & Recreation Advisory Board FY 25-26 Budget Request

Event		Cost	Notes
1	Movie in the Park	\$1,000	Licensing, Rentals
2	Spring Festival	800	
3	Fall Festival	800	
4	Mardi Gras	300	Fat Tuesday February 17
5	Mental Health Event	400	
6	Independence Day	200	Assist town with its event
7	National Night Out	50	Candy for booth at RBPD event
8	Veterans Day	50	
9	Friendsgiving	100	
10	Tree Lighting/Santa	500	
11	Easter Egg Hunt	500	Easter April 5
12	Mother's Day	200	
13	Game Nights	150	2 times
14	Workshops/Seminars	400	2 times
15	Blood Drive	0	2 times
16	Community Yard Sale	0	
17	Aging Resources	50	
Events Total		\$5,500	20 total events
Other		500	Signage
TOTAL		\$6,000	

Items in bold denote new event

Parks & CAC

Parks & CAC		22-23		23-24		24-25		25-26		
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25	Projected Year-End	Proposed Budget	
6130										
121	Wages & Salaries	29,401	24,814	26,519	23,599	33,138	17,614	29,599	38,079	
122	Overtime	0	7	0	176	0	0	0	0	
134	401(k) Retirement	861	825	921	919	991	798	1,410	1,655	
181	FICA	2,276	1,888	2,342	1,807	1,956	1,340	2,264	2,934	
182	Loc Govt Emp Retirement	2,138	1,997	2,427	2,361	2,763	2,172	3,835	4,866	
183	Group Insurance	3,745	3,222	3,779	3,338	4,165	3,130	6,076	7,338	
185	Unemployment Comp.	0	0	0	14	0	0	0	0	
186	Workers' Compensation Ins.	1,230	1,145	1,550	1,257	1,398	488	488	1,186	
310	Travel & Subsistence	0	0	0	0	0	0	0	0	
399	Contracted Services	3,500	1,130	8,950	9,320	3,500	495	2,000	3,500	
299	Supplies & Materials	2,800	6,660	3,211	4,211	2,993	922	2,500	3,000	
358	CAC	2,000	2,009	2,500	2,661	2,500	1,770	2,500	5,500	
330	Utilities	5,400	5,301	5,700	6,275	10,500	4,456	6,683	7,500	
351	Maint & Repairs- Bldg & Grnds	4,557	1,976	2,323	540	8,141	316	2,500	8,130	
352	Maint & Repairs- Equipment	2,000	0	1,000	0	2,000	0	800	2,000	
481	Indirect Cost- Labor	-5,208	-5,208	-6,092	-6,092	-7,714	-4,872	-7,714	-10,088	
550	Capital Outlay - Other Equip	0	0	0	0	0	0	0	0	
572	Land Improvements	0	0	0	0	0	0	0	0	
580	Buildings, Structures & Improvements	0	0	0	0	0	0	0	0	
590	Other Structures & Improvement	46,500	46,246	0	0	0	0	0	0	
593	Landscaping	0	0	0	0	0	0	0	0	
TOTAL		101,200	92,011	55,130	50,386	66,331	28,628	52,942	75,600	
						59,500				

This department does not fund any P&R Advisory Board activities

Parks & CAC

121 (and other payroll related items) – 15% of Public Works employees wages and benefits.

299 – Supplies and Materials – \$3,000

399 – Contracted Services –

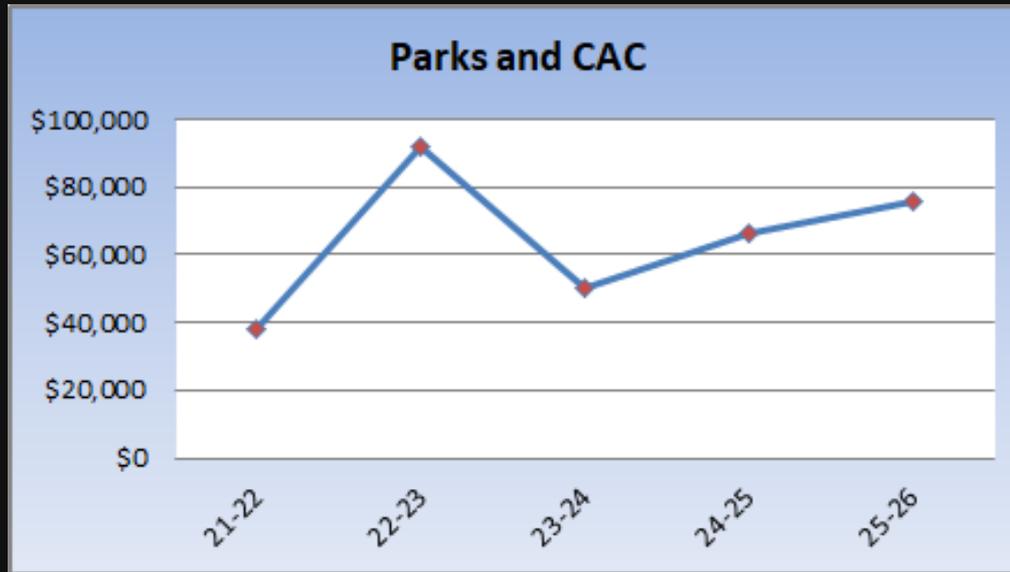
Turf Maintenance at Town Hall	\$1,500
Other services (tree work, etc.)	<u>2,000</u>
	\$3,500

358 – Community Appearance Commission –

Crab Pot Christmas Globes	\$500
Independence Day Wreaths	500
Garden Area Supplies	400
Arbor Day	600
Christmas Trolley	2,000
Hayride	<u>1,500</u>
	\$5,500

Parks & CAC

352 & 351 – Maintenance & Repairs – \$10,130



3 Employees: 15% allocation

14% increase

Town of River Bend Community Appearance Commission FY 25-26 Budget Request

Event		Cost	Notes
1	Crab Pot Christmas Globes	\$500	
2	Independence Day Wreath	500	
3	Various Garden Areas	400	
4	Arbor Day	600	
5	Christmas Trolley	2,000	
6	Fall Hayride	1,500	
Events Total		\$5,500	6 total events
Other		\$28,750	Plantation Median (materials)
TOTAL		\$34,250	
Items in bold denote new event			

Emergency Services

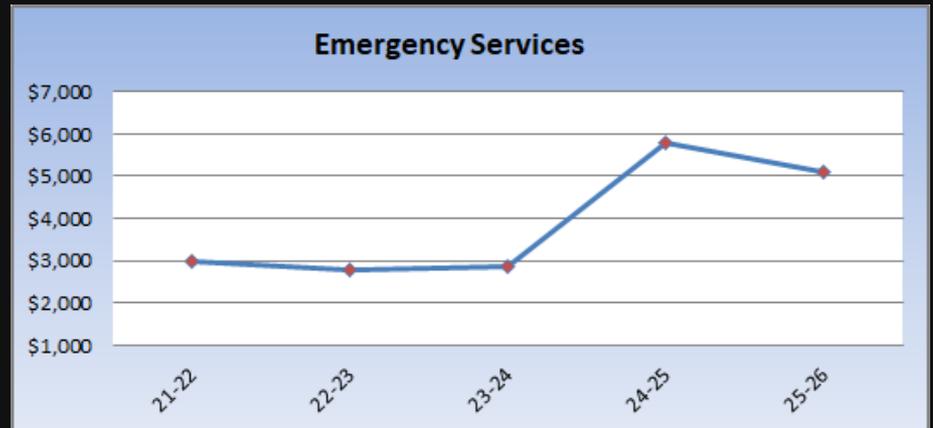
Emergency Services		22-23		23-24		24-25		25-26	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25	Projected Year-End	Proposed Budget
4330									
399	Contracted Services	2,120	2,123	2,120	2,130	2,276	2,212	2,276	1,100
299	Supplies & Materials	605	239	750	724	3,524	1,742	3,500	4,000
450	Property & Liability Ins.	410	350	0	0	0	0	0	0
TOTAL		3,135	2,712	2,870	2,854	5,800	3,954	5,776	5,100
						5,800			

399 – Contracted Services–

- Blackboard Connect "reverse 911", (\$1,797 total, \$449 each to be paid by water and sewer).

299 – Miscellaneous & Hurricane Supplies- \$4,000

12% decrease



Animal Control

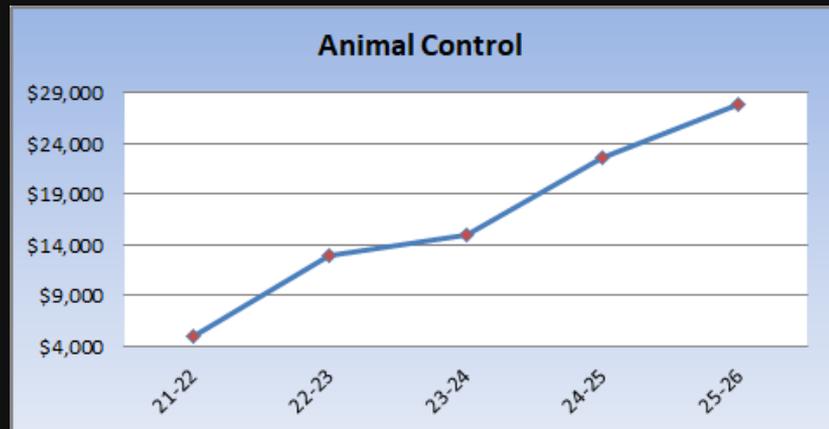
Animal Control		22-23		23-24		24-25		Projected Year-End	25-26 Proposed Budget	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25			
4380										
121	Wages & Salaries	11,432	11,036	12,856	12,816	19,972	10,833	17,890	22,246	
122	Overtime	75	5	75	117	75	0	0	74	
134	401(k) Retirement	578	550	618	612	664	532	894	1,107	
181	FICA	884	836	1,000	1,000	1,131	824	1,369	1,694	
182	Loc Govt Emp Retirement	1,480	1,332	1,500	1,574	1,908	1,448	2,433	3,352	
183	Group Insurance	2,497	2,497	2,497	2,225	2,777	2,086	4,051	4,892	
185	Unemployment Comp.	0	0	0	12	0	0	0	0	
186	Workers' Compensation Ins.	0	452	781	697	846	411	411	711	
310	Travel & Subsistence	0	0	0	0	0	0	0	0	
395	Training	0	0	0	0	0	0	0	0	
299	Supplies & Materials	584	146	714	100	324	100	324	450	
481	Indirect Costs- Labor	(3,472)	(3,472)	(4,062)	(4,062)	(5,142)	(3,248)	(5,142)	(6,725)	
TOTAL		14,600	13,032	16,225	15,072	22,555	12,987	22,230	27,800	
						18,000				

Last Year of Department ?

121 (and other payroll related items) – 10% of Public Works employees wages and benefits.

3 Employees: 10% allocation

23% increase



Wetlands and Waterways

Wetlands and Waterways		22-23		23-24		24-25		25-26	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25	Projected Year-End	Proposed Budget
4760									
399	Contracted Services	0	0	0	0	0	0	0	0
310	Travel & Subsistence	200	0	200	0	200	0	200	200
395	Training	200	0	200	0	200	0	200	200
299	Supplies & Materials	800	676	800	737	800	375	500	800
359	Maintenance & Repairs	1,700	1,830	1,700	0	1,700	0	500	1,700
590	Capital O/L- Other Structures	0	0	0	0	0	0	0	0
TOTAL		2,900	2,506	2,900	737	2,900	375	1,400	2,900
						2,900			

399 – Contracted Services- Tree clearing in canal was in CIP for FY20-21, but Craven County completed that project in 2020 after Florence at no cost to us.

310/395 – Training and Travel – For EWAB members to attend out of Town training relevant to environmental and waterways issues.

299 – Supplies & Materials – EWAB publications and programs, \$800

359 – Maintenance & Repairs, Signs – \$1,700

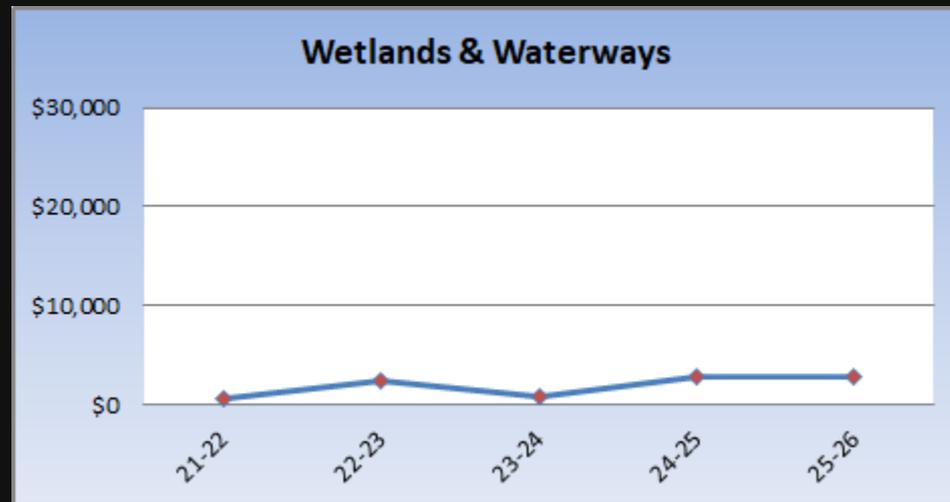
Wetlands and Waterways

Historical EWAB activities:

- ✓ Annual Canal Clean-Up
- ✓ As needed canal debris removal
- ✓ Monitor canal depth at various locations
- ✓ Replace/install signs as necessary

No Employees

No Change



Leaf & Limb and Solid Waste

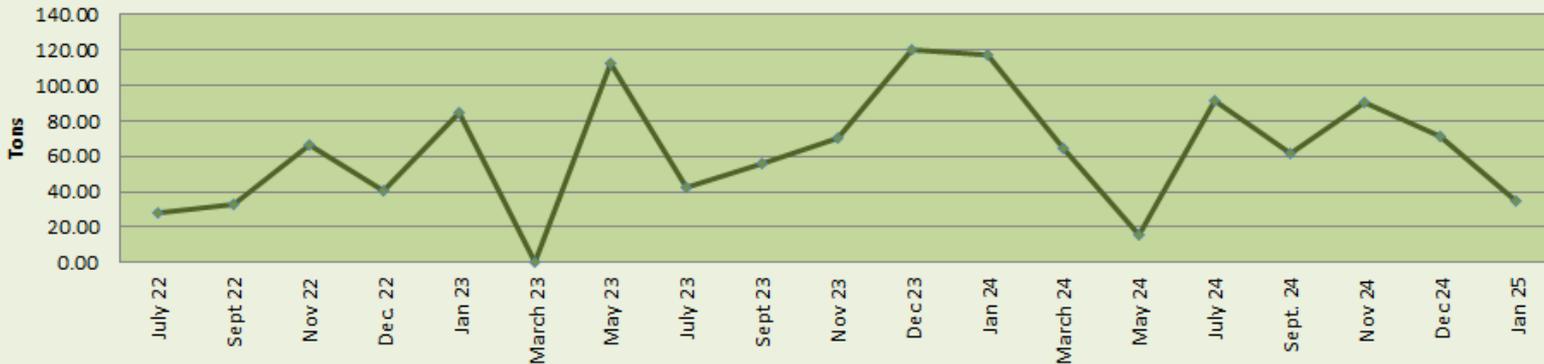
Leaf & Limb / Solid Waste		22-23		23-24		24-25		25-26	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25	Projected Year-End	Proposed Budget
4710									
396	Leaf & Limb Pick-up Services	52,142	52,168	84,090	73,402	83,625	59,977	75,801	72,915
399	Contracted Services	3,385	2,474	2,951	2,480	3,393	2,467	3,491	3,416
299	Supplies & Material	565	0	565	41	482	10	300	369
499	Miscellaneous	0	0	0	0	0	0	0	0
TOTAL		56,092	54,641	87,606	75,923	87,500	62,455	79,593	76,700
87,500									
Rounded									
		\$	Tons	\$/ton	# of pick-ups/yr.	Budget for 65.06 tons per			
396	Atlantic Coast (contractor)	63,782	65	140.05	7	pick-up, which is average tons			
	Landfill Tipping Fee	9,108	65	20.00	7	for previous 4 years, plus 5 tons			
	Landfill Facility Fee	25							
		72,915				No Current Contract			
399	Dumpster	3,356							
	Recycling fee	60				Tipping fee of \$20 per ton paid to contractor for landfill disposal			
		3,416							

No Employees

12% decrease

Leaf & Limb

Leaf-and-Limb Collection

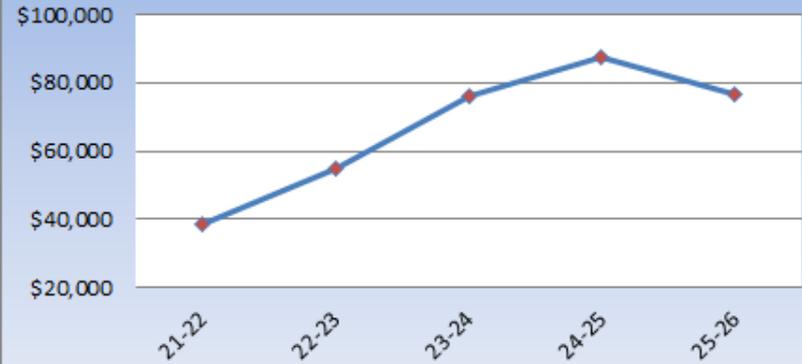


May '23 data equals tons for March and May combined

Average Tons per Bi-Monthly Pick-up



Leaf & Limb and Solid Waste



Fiscal Year	2020	2021	2022	2023	2024	2025 YTD
Avg Tons/PU	56.72	57.07	48.39	52.27	69.53	70.04
Total Tons	340.32	342.42	290.36	365.91	486.70	350.21

Planning & Zoning

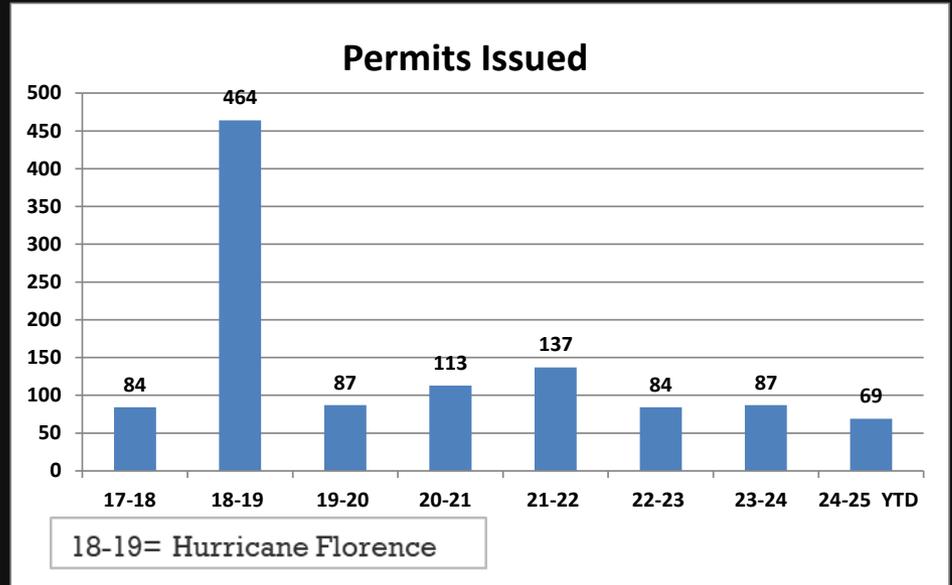
Planning and Zoning		22-23		23-24		24-25		25-26		
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25	Projected Year-End	Proposed Budget	
4910										
121	Wages & Salaries	56,078	55,766	59,175	58,715	61,979	40,330	61,363	64,351	
122	Overtime	0	0	0	0	0	0	0	0	
134	401(k) Retirement	2,805	2,788	2,901	2,936	3,038	2,016	3,068	3,154	
181	FICA	4,389	4,339	4,438	4,565	4,648	3,133	4,694	4,923	
182	Loc Govt Emp Retirement	6,786	6,748	7,700	7,545	8,583	5,485	8,345	9,394	
183	Group Insurance	8,423	8,933	8,498	7,275	9,353	5,375	9,853	9,893	
185	Unemployment Comp.	0	0	0	32	0	0	0	0	
186	Workers' Compensation Ins.	1,158	1,078	1,309	1,226	1,371	852	852	978	
189	Automobile Allowance	1,260	1,260	1,260	1,260	1,260	824	1,260	1,260	
310	Travel & Subsistence	500	524	700	0	700	0	200	700	
395	Training	825	345	900	180	900	235	500	700	
193	Engineering	0	0	0	0	500	0	0	500	
194	Professional Services - Survey	325	0	325	0	400	0	0	400	
399	Contract Services	1,500	0	0	1,400	1,200	0	0	1,100	
299	Supplies & Materials	201	965	340	605	543	22	322	545	
320	Telephone & Postage	500	152	500	250	500	457	500	500	
481	Indirect Cost- Labor	-29,950	-29,950	-33,046	-33,046	-34,975	-23,317	-34,975	-36,398	
TOTAL		54,800	52,947	55,000	52,942	60,000	35,412	55,983	62,000	
						60,000				

310/395 – Travel and Subsistence/Training– Certified Floodplain Managers’ Conference and zoning courses as needed.

399– Contract Services– Nuisance abatement

Planning & Zoning

Fiscal Year	Permits Issued
14-15	42
15-16	26
16-17	72
17-18	84
18-19	464
19-20	87
20-21	113
21-22	137
22-23	84
23-24	87
24-25 YTD (4/3/25)	69



1 Employee:
Assistant Zoning Administrator

3% increase

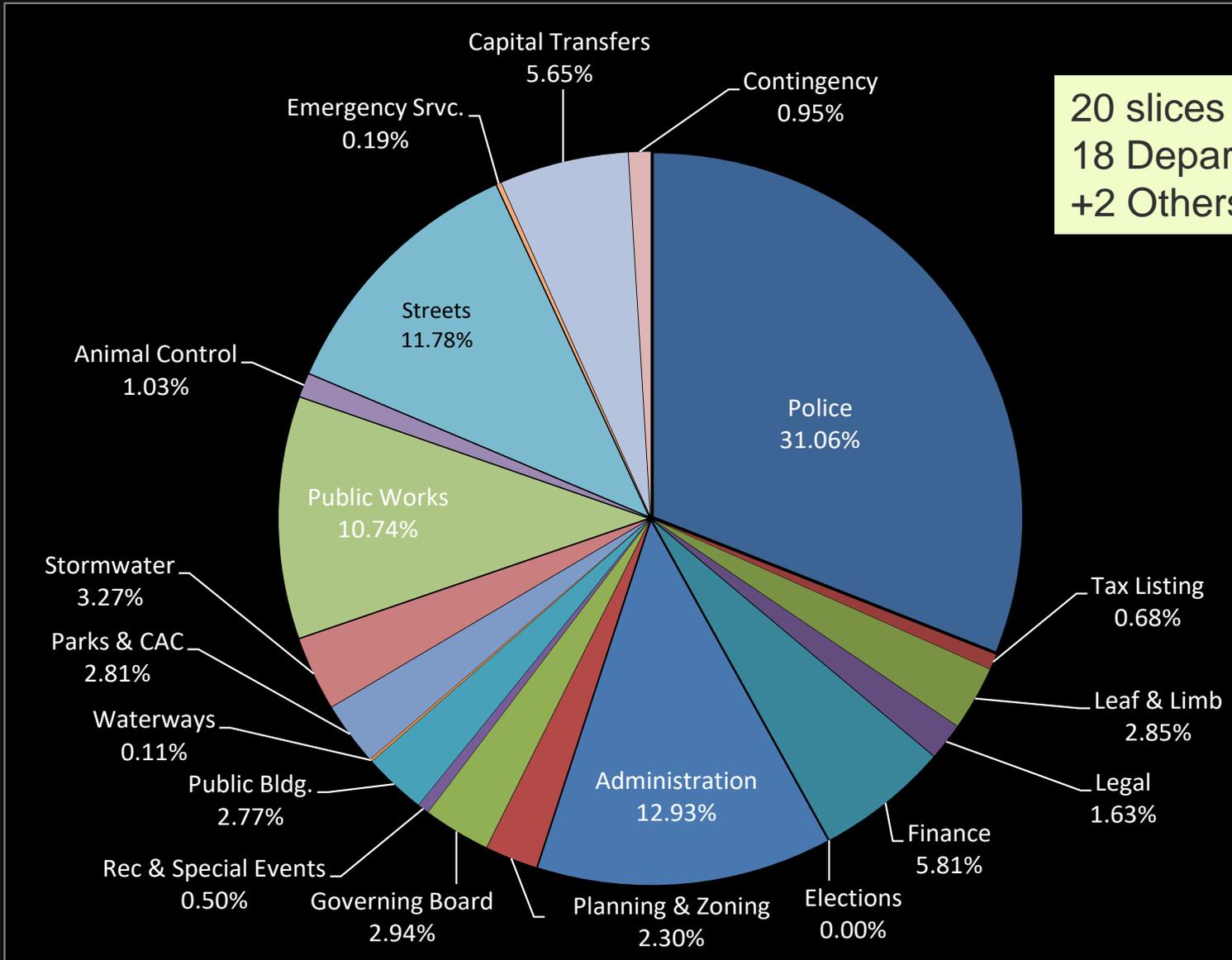


General Fund Expenditure Summary

General Fund Expenditure Summary							Change v. prior year	
	21-22	22-23	23-24	24-25	25-26	%	\$	
Department Name	Actual	Actual	Actual	Current Budget	Proposed			
Governing Body	23,790	25,534	25,980	69,500	79,200	13.96%	9,700	
Administration	271,051	288,649	321,476	331,200	348,000	5.07%	16,800	
Finance*	175,220	127,789	134,093	148,972	156,500	5.05%	7,528	
Tax Listing	10,655	10,823	13,756	14,700	18,300	24.49%	3,600	
Legal Services	22,125	30,286	33,373	49,000	44,000	-10.20%	-5,000	
Elections	-	477	-	600	-	-100.00%	-600	
Police*	516,846	664,422	677,590	867,795	836,200	-3.64%	-31,595	
Public Buildings*	109,703	79,366	100,001	84,500	74,500	-11.83%	-10,000	
Emergency Services	2,936	2,712	2,854	5,800	5,100	-12.07%	-700	
Animal Control*	5,022	13,032	15,072	22,555	27,800	23.25%	5,245	
Street Maintenance*	158,900	186,443	236,435	246,385	317,000	28.66%	70,615	
Public Works*	129,268	165,953	185,670	218,738	289,000	32.12%	70,262	
Leaf & Limb and Solid Waste	38,701	54,641	75,923	87,500	76,700	-12.34%	-10,800	
Stormwater Management*	7,429	310,789	39,122	58,031	88,000	51.64%	29,969	
Wetlands & Waterways	543	2,506	737	2,900	2,900	0.00%	0	
Planning & Zoning	45,769	52,947	52,942	60,000	62,000	3.33%	2,000	
Recreation & Special Events	6,912	7,263	9,945	11,000	13,500	22.73%	2,500	
Parks & CAC*	38,004	92,011	50,386	66,331	75,600	13.97%	9,269	
NCORR Recovery Grant	-	-	-	-	-		0	
Department Expenditure Total	1,562,875	2,115,642	1,975,356	2,345,507	2,514,300	7.20%	168,793	
Contingency (1% per policy)	17,666	17,931	20,807	23,043	25,699	11.53%	2,656	
Transfer to Capital Reserve	107,000	60,000	55,000	86,757	152,000	75.20%	65,243	
Transfer to Capital Project Fund	482,189	482,189	-	-	-		0	
* amended since adoption as of 03/10/2025								
TOTAL	2,169,730	2,675,763	2,051,163	2,455,307	2,692,000	9.64%	236,693	

This chart shows all 18 General Fund Departments

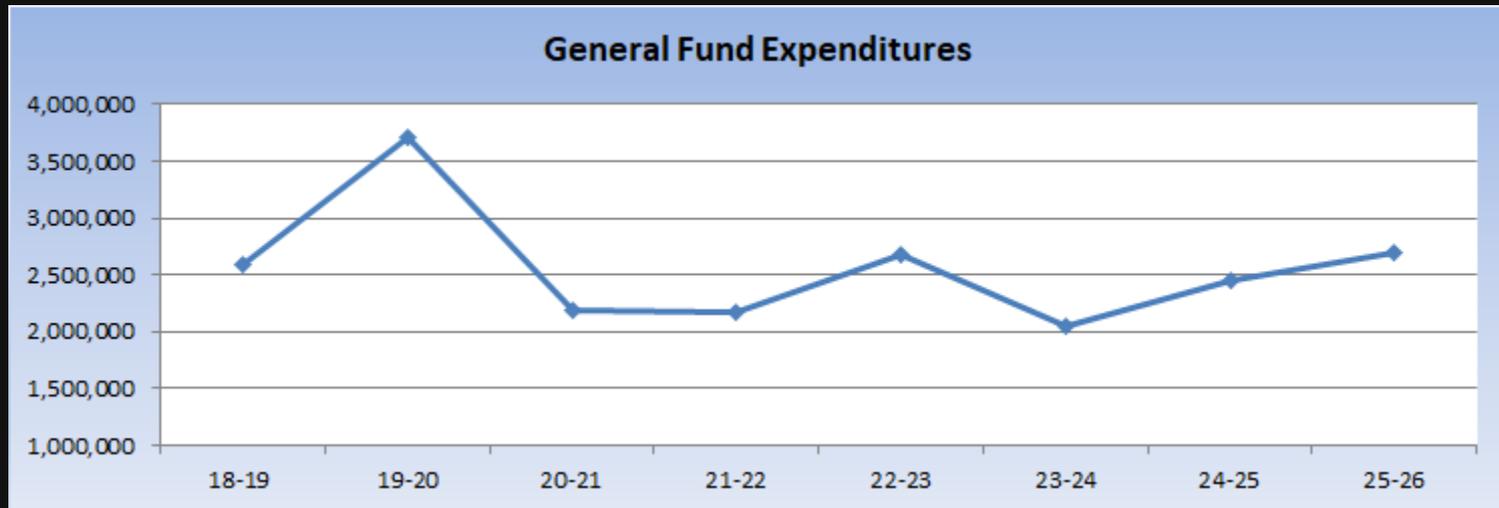
General Fund Departmental Expenditure Summary



20 slices of pie
18 Departments
+2 Others

Including Contingency and Capital Transfers

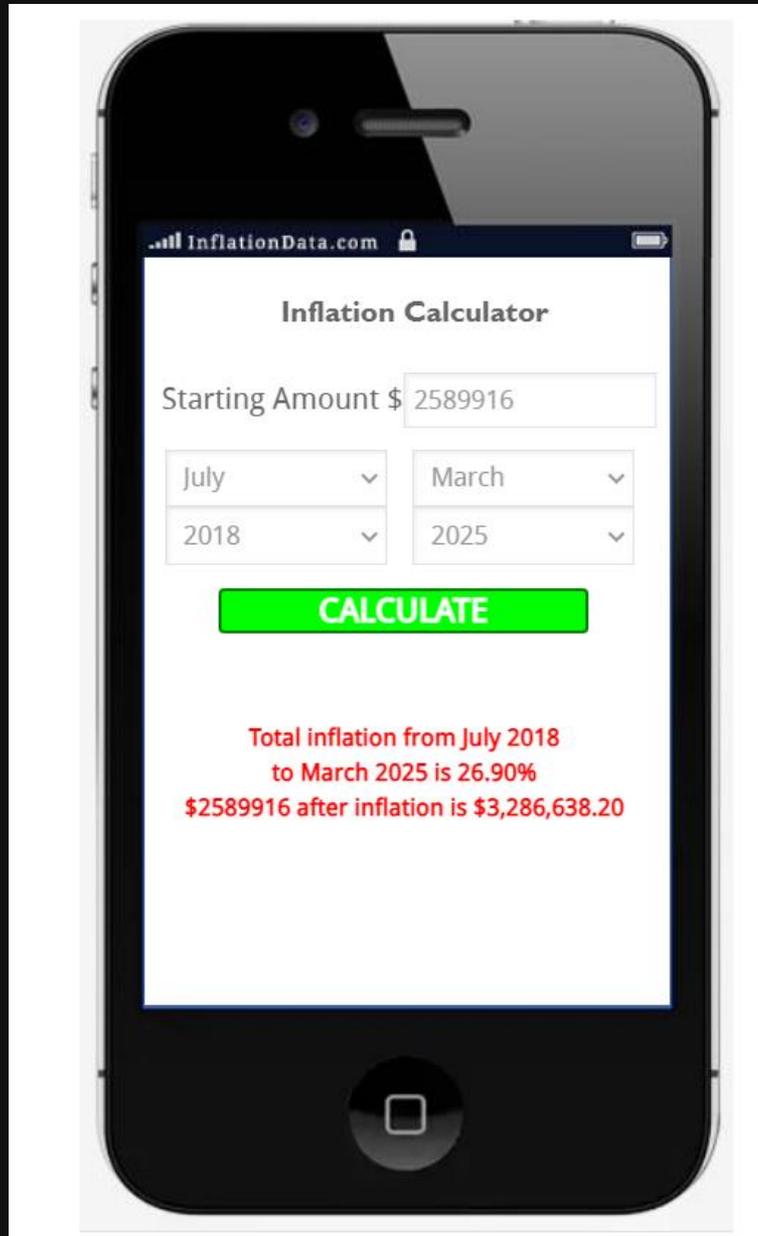
General Fund Expenditure Summary



The difference between the FY18-19 (actual) amount of \$2,589,916 and the FY25-26 (proposed) expenditure amount of \$2,692,000 is a 3.94% increase or \$102,084 increase. That equals an annual average increase of 0.49% or \$12,760.

The FY18-19 and FY19-20 budgets included Hurricane Florence and/or BUS related expenses.

General Fund Expenditure Summary



Over basically that same period, inflation has increased 26.9%. I say basically because we operate on a fiscal year, not a calendar year, and we are projecting our costs to June 30, 2026. The figures to the left are only through March 2025.

If we had kept pace with inflation from the start of FY18-19, the expense through March 2025 would be \$3,286,638.

Our expense is projected to be \$2,692,000 at the end of FY 25-26, which is \$594,638 below the current inflation dollar amount of \$3,286,638.

Also, it is very important to note that cost differences attributable to inflation are only a fair comparison if you are comparing the exact same cost/services over time. In our case, that is not true. We are doing more now than we were in 2018. For example- we now have more buildings, more equipment and more employees than we did in 2018.

Source: www.inflationdata.com

General Fund Revenue

**We will look at the “BIG 4”
in detail**

Property Tax

Levied against the real and personal property tax base.
The tax base consists of:

- Real property -**
 - Land
 - Buildings
 - Other improvements to the land
- Personal property -**
 - Automobiles
 - Business equipment
 - The property of public service companies (electric, telephone, railroads, etc.)

Craven Co. Tax Administrator's Estimate as of 1/22/25		Tax Base	Tax Rate	Total Levy	Collection Rate	FY25-26 Budgeted	Collection Cost
Real/Personal Property & Utility		\$ 413,245,000	0.26	\$ 1,074,437	99.72%	\$ 1,071,429	1.0%
NC Vehicle Tax System		50,000,000	0.26	130,000	100.00%	130,000	4.0%
Vehicle Fee (flat fee/per vehicle)	3,080		\$10.00	30,800	100.00%	30,800	5.0%
	TOTAL	\$ 463,245,000				\$ 1,232,229	
		1 cent = \$	46,209	(after collection rates are applied)			

These figures are for illustrative purposes only. They are subject to change. The estimated tax base amounts are provided by Craven County.

Property Tax



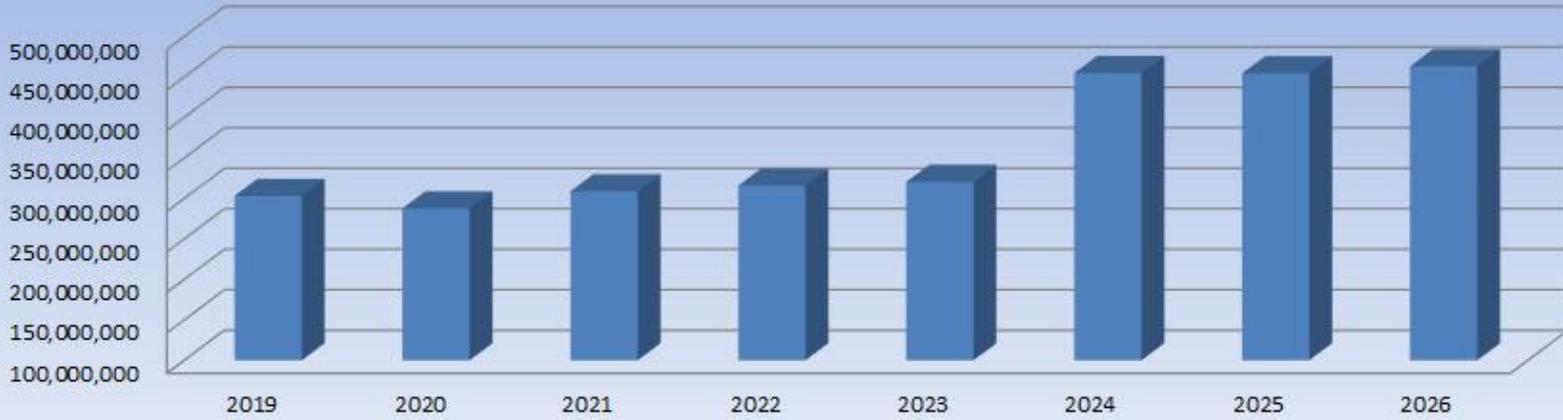
2024 CRAVEN COUNTY TAX RATES

Municipality		County Tax Rate	Municipal Rate	Fire / SSD Rate	Total Tax Rate	Vehicle Fee	
Bridgeton	\$1,233	0.4448	0.5000	0.0375	0.9823		Craven County \$1,097
Cove City	\$ 888	0.4448	0.3600	0.0650	0.8698	\$3.00	
Dover	\$ 814	0.4448	0.3300	0.0650	0.8398		
Havelock	\$ 1,751	0.4448	0.7100	0.0000	1.1548	\$7.50	
New Bern	\$ 962	0.4448	0.3900	0.0000	0.8348	\$15.00	
New Bern MSD	\$ 962	0.4448	0.3900	0.1122	0.9470	\$15.00	
River Bend	\$ 641	0.4448	0.2400	0.0250	0.7098		
Trent Woods	\$ 419	0.4448	0.1700	0.0281	0.6429		
Vanceboro	\$ 986	0.4448	0.4000	0.0200	0.8648		

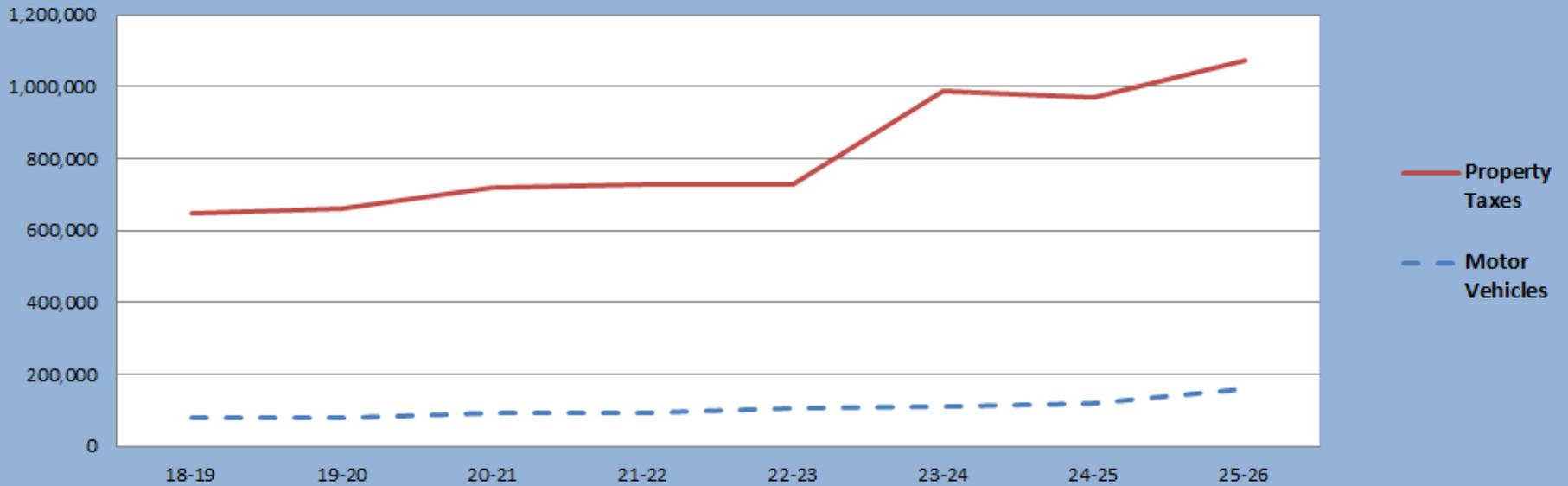
The average value of a home in River Bend is \$246,722. The tax bill for that home at 24¢ would be \$592.13. The tax bill for that home at the increased rate of 26¢ would be \$641.48. That is an increase of \$49.35/year or less than \$1/week. The figures above in red represent what the tax bill for that same home would be in other towns and Craven County. Even with an increase, only Trent Woods' tax bill would be lower.

Property Tax

Town of River Bend - Total Assessed Value



Property Tax - Revenue





2024 CRAVEN COUNTY TAX RATES

Fire District	Township & Tax Code	County Tax Rate	Municipal Rate	Fire Rate	Total Tax Rate	2024 Craven County Tax Rate
Little Swift Creek	2/B	0.4448	0.0000	0.0500	0.4948	0.4448
Sandy Point Special Service District	2/2	0.4448	0.0000	0.0375	0.4823	
Township Number One	1/C	0.4448	0.0000	0.0200	0.4648	
Township Number Three	3/D	0.4448	0.0000	0.0650	0.5098	
Township Number Five	5/E	0.4448	0.0000	0.0541	0.4989	
Township Number Six	6/F	0.4448	0.0000	0.0380	0.4828	
Township Number Seven	7/G	0.4448	0.0000	0.0200	0.4648	
Township Number Nine	9/L	0.4448	0.0000	0.0425	0.4873	
Tri-Community	2/A	0.4448	0.0000	0.0375	0.4823	
West of New Bern	8/H	0.4448	0.0000	0.0281	0.4729	
West of New Bern Number Two	8/J	0.4448	0.0000	0.0250	0.4698	

Recycle Fee

Regular
\$72.00

Disabled Veterans
\$30.00

Elderly / Disabled
(on maximum
income of
\$37,900)
\$30.00

Municipality	County Tax Rate	Municipal Rate	Fire / SSD Rate	Total Tax Rate	Vehicle Fee
Bridgeton	0.4448	0.5000	0.0375	0.9823	
Cove City	0.4448	0.3600	0.0650	0.8698	\$3.00
Dover	0.4448	0.3300	0.0650	0.8398	
Havelock	0.4448	0.7100	0.0000	1.1548	\$7.50
New Bern	0.4448	0.3900	0.0000	0.8348	\$15.00
New Bern MSD	0.4448	0.3900	0.1122	0.9470	\$15.00
River Bend	0.4448	0.2400	0.0250	0.7098	
Trent Woods	0.4448	0.1700	0.0281	0.6429	
Vanceboro	0.4448	0.4000	0.0200	0.8648	

Municipality	Contact	Telephone	Fax	Email
Bridgeton	Tonya Bell	637-3697	637-9844	townofbridgeton@earthlink.net
Cove City	Lydia Monette	633-1595	634-1986	townclerk@covecitync.com
Dover	Dian Pike	523-9610	523-0239	townclerkdover5@gmail.com
Havelock	Kim Walters	444-6403	447-0126	kwalters@havelocknc.us
New Bern	Kim Ostrom	639-2713	636-4108	ostromk@newbernnc.gov
New Bern MSD	Helen Stephens	639-2722	636-4108	stephensH@newbernnc.gov
River Bend	Kristie Nobles	638-3870	638-2580	townclerk@riverbendnc.org
Trent Woods	Brenda Reece	637-9810	637-0280	breece@trentwoodsnc.org
Vanceboro	Beverly Drake	244-0919	244-1387	beverlyd@vanceboronc.com

**NC COMBINED VEHICLE REGISTRATION
RENEWAL AND PROPERTY TAX NOTICE**

Date of Notice: 10/27/2024

Customer: [REDACTED]

Property Tax Questions/Appeals:

Craven County Tax Department
252-636-6604
226 Pollock St
New Bern NC 28560
PO Box 1128 New Bern NC 28563
www.cravencountync.gov

VEHICLE PROPERTY TAX INFORMATION			
Tax County: CRAVE		Property Tax Value:	\$13,795.00
Taxing Districts		Tax Rate Per \$100 Value	Amount Due
COUNTY	CRAVEN	.444800	61.36
CITY	NEW BERN	.390000	53.80
CITY	NEW BERN VFEE		15.00
PROPERTY TAX:			\$ 130.16

Please review the Taxing Districts shown on this notice. If the Taxing Districts shown are different than the actual location of this vehicle at the time of renewal, do not send this renewal by mail because the property tax amount must be re-calculated. If you need a re-calculation see the reverse side for additional information.

Vehicle Registration Questions:
NC Division of Motor Vehicles
919-814-1779
www.MyNCDMV.gov

ATTENTION

A vehicle that is subject to a safety or emissions inspection must have passed an inspection no more than 90 days before the plate expires.

A Late fee will be charged on registration renewals beginning on the first day of the month following the expiration date.

Interest is charged on late registration and property tax beginning the 16th day of the month following the due date.

**VEHICLE REGISTRATION / INSPECTION INFORMATION
NORTH CAROLINA INSPECTION REQUIRED**

Make: FORD Year: 2014 License #: [REDACTED]
Style : MP Exp/Due Date : 01/31/2025
VIN: [REDACTED] Licensed Weight:
Title Number: [REDACTED] Equip #:
Classification: PRIVATE/PASS VEH
Lessor Name:
Insurance Co: [REDACTED]
Policy Number: [REDACTED]

REGISTRATION FEE: \$ 46.25

TOTAL AMOUNT DUE: \$ 176.41

Expiration / Due Date
01/31/2025

PLEASE DETACH & RETURN THIS PORTION WITH YOUR PAYMENT

Tax County
CRAVE

Classification: PRIVATE/PASS VEH

License #	Title Number	Vehicle Identification Number	Year	Make	Style	Licensed Weight
[REDACTED]	[REDACTED]	[REDACTED]	2014	FORD	MP	

Customer ID 000005278884



IF TOTAL AMOUNT IS NOT PAID IN FULL
REGISTRATION WILL NOT BE PROCESSED

Total Amount Due	\$ 176.41
------------------	-----------

[REDACTED]
NEW BERN NC 28562-3305

Make check payable to: **NCDMV**

Check here for changes or corrections.
(Make changes or corrections on the reverse side.)

Coates' Canons NC Local Government Law

Expanded Motor Vehicle License Tax Authority for Municipalities

Published: 11/09/15

Author: Kara Millonzi

A municipality currently is authorized under general law to levy up to a \$5.00 licensing tax on any motor vehicle resident in the municipality (motor vehicle license tax). See **G.S. 20-97(b)**. A municipality's governing board may levy the tax in the unit's annual budget ordinance. The revenue generated by the tax is unrestricted; it may be expended for any lawful purpose. Several municipalities have received local act authority to increase the amount of the tax. And, as of July 1, 2016, all municipalities will have the authority to levy up to a \$30.00 motor vehicle licensing tax. See **Section 29.27A of S.L. 2015-241**.

The expanded tax authority comes with some strings, though. All of the additional revenue that a unit generates from increasing the motor vehicle license tax above the current \$5 limit is earmarked for certain expenditures. The earmarks do not apply if a unit continues to only levy the \$5.00 tax. They also do not apply if a unit levies a motor vehicle license tax under local act authority.

The expanded authority is effective as of July 1, 2016. Beginning with the FY2016-17 budget ordinance, if a unit levies a motor vehicle license tax pursuant to general law authority the proceeds from the tax are earmarked as follows:

- A municipality may use the revenue generated by up to \$5.00 of the tax for any lawful purpose. This earmark maintains the status quo as far as the amount of unrestricted money that is available for general fund purposes.
- If a municipality operates one or more public transportation systems, as defined in **G.S. 105-550(b)**, it may use the revenue generated from up to \$5.00 of the tax to finance, construct, operate, and maintain its local public transportation systems. A transportation system is defined to include any

structures, improvements, buildings, equipment, vehicle parking or passenger transfer facilities, railroads and railroad rights-of-way, rights-of-way, bus services, shared-ride services, high-occupancy vehicle facilities, carpool and vanpool

programs, voucher programs, telecommunications and information systems, integrated fare systems, bus lanes, and busways. The term does not include, however, streets, roads, or highways except to the extent they are dedicated to public transportation vehicles or to the extent they are necessary for access to vehicle parking or passenger transfer facilities.

- The remainder of the revenue must be used for “maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the city or town that do not form a part of the State highway system.”

To illustrate, let’s look at the potential application of the new provision in several different hypothetical municipalities:

- Municipality A currently levies the \$5.00 tax under general law authority. It operates a public transportation system. In its FY2016-17 budget ordinance, the municipality’s board levies a \$30.00 per vehicle tax. The unit may use up to \$5.00 per vehicle for any lawful purpose. It may use up to an additional \$5.00 per vehicle to fund its public transportation system. It must use the remaining \$20.00 per vehicle for construction, improvements, and repairs to municipal streets.
- Municipality B currently levies the \$5.00 tax under general law authority. It does not operate a public transportation system. Its board levies the \$30.00 per vehicle tax in the FY2016-17 budget ordinance. It may use up to \$5.00 per vehicle for any lawful purpose. It must use the remaining \$25.00 per vehicle for construction, improvements, and repairs to municipal streets.
- Municipality C currently levies the \$5.00 tax under general law authority. It does not operate a public transportation system. Its board increases the tax levy in the FY2016-17 budget ordinance, but only to \$10.00 per vehicle. The unit may use up to \$5.00 per vehicle for any lawful purpose. It must use the remaining \$5.00 per vehicle for construction, improvements, and repairs to municipal streets.
- Municipality D currently levies the \$5.00 tax under general law authority. It operates a public transportation system. The board decides to increase the tax levy, but only to \$10.00 per vehicle in the FY2016-17 budget ordinance. The unit may use up to \$5.00 per vehicle for any lawful purpose. It may use up to \$5.00 per vehicle to fund its public transportation system. It must expend any of the proceeds not used for its public transportation system for construction, improvements, and repairs to municipal streets.
- Municipality E does not currently levy the motor vehicle license tax. Its board levies a \$5.00 per vehicle tax in the FY2016-17 budget ordinance. The unit may use all of the revenue generated by the tax for any lawful purpose.
- Municipality F currently levies a \$25 motor vehicle license tax pursuant to local act authority. In the FY2016-17 budget ordinance, it may continue to levy this local act tax, subject only to any restrictions imposed by the local act. Alternatively, the board may choose to levy up to \$30.00 per vehicle pursuant to general law authority. If it chooses the latter, the revenue will be subject to the statutory earmarks.

Sales Tax

All sales taxes are collected by the state along with their sales tax and the local portion is then distributed (after the state subtracts collection costs) to the towns based on the distribution method as explained on the next slide.

We receive sales tax from 4 Articles, as prescribed by the North Carolina General Statutes. They are:

Article 39

Article 40

Article 42

Article 44

We also receive the City Hold Harmless distribution

Sales Tax

The proceeds are distributed to the municipalities within that County by one of two methods; per capita or ad valorem. The method is determined annually by the County Board of Commissioners.

Craven County currently uses the ad valorem method, whereby our share is determined by the proportion that our tax levy represents of the levy of all units in the County.

In fiscal year 2023 we received 0.96547% of the total county distribution.

In fiscal year 2024 we received 0.95480%.

In fiscal year 2025 we received 1.12167%.

This is a
good trend



However, that percentage is subject to change based on changes to tax rates in municipalities within Craven County and the County itself. If our rate stays lower, our percentage of the distribution decreases. That has a negative impact on our revenues.

Our tax rate is recommended to increase to 26¢.

Sales Tax

Based upon the trends in each of the five components of sales tax, we formulated a projection of the year end FY25 for each and then, using that (\$607,325 combined) as a base, project revenues for FY25-26.

In keeping with our practice, we remain conservative in our estimates:

- For the locally driven components of sales tax, we are projecting a 8.93% increase over the amount we budgeted to receive in FY25, followed by an increase of 0.79% in FY26.

Revenue Source	Current Budget	Projected 24-25	Change vs. Budget \$	Change vs. Budgeted %	Proposed 25-26	Change vs. Projected %	Change vs. Projected \$
Article 39	205,910	222,947	17,037	8.27%	225,177	1.00%	2,229
Article 40	121,885	131,139	9,254	7.59%	132,451	1.00%	1,311
Article 42	102,881	111,321	8,440	8.20%	112,435	1.00%	1,113
Article 44	14,636	16,274	1,638	11.19%	16,436	1.00%	163
Hold Harmless	112,233	125,643	13,410	11.95%	125,643	0.00%	0
TOTAL	557,545	607,325	49,780	8.93%	612,142	0.79%	4,817

Powell Bill

The current method is by direct allocation made by the Legislature during their budget process. Last year, that state-wide amount was \$185,875,000. The amount is budgeted to remain unchanged for FY26. That could change. Prior to the direct allocation method, the funding had been determined by a formula based on gasoline tax.

Funds are remitted to the localities based upon a two-part formula:

75% of the local proceeds are distributed on a per-capita basis.

25% are distributed based upon the number of miles non-state streets within the locality.

The funds, unlike property tax and sales tax, are restricted in their use. We may only use this revenue for maintaining, repairing, and constructing streets (and appurtenances such as sidewalks, drainage structures, etc.). The Council's recent philosophy has been to use these funds strictly for paving and fund other road-related expenses using other "general fund" revenue.

Powell Bill

The rates during FY25 were:

75% population portion: \$25.85 per capita

25% mileage portion: \$2,030.82 per mile

For FY26 our budget is based on:

Population =2,874

Mileage = 17.13

Mileage Rate= \$2030.00

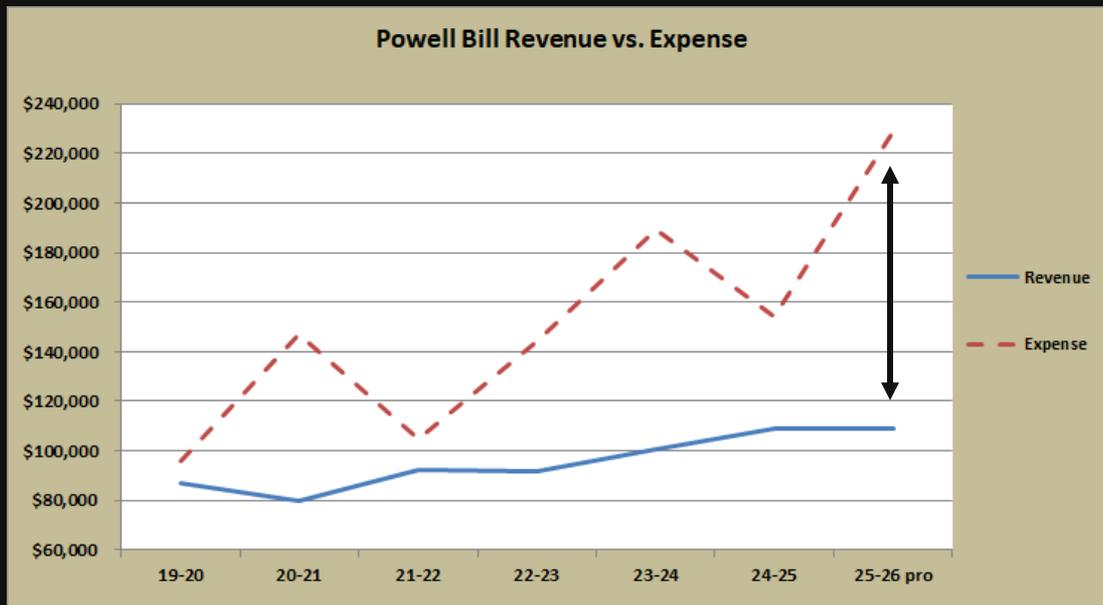
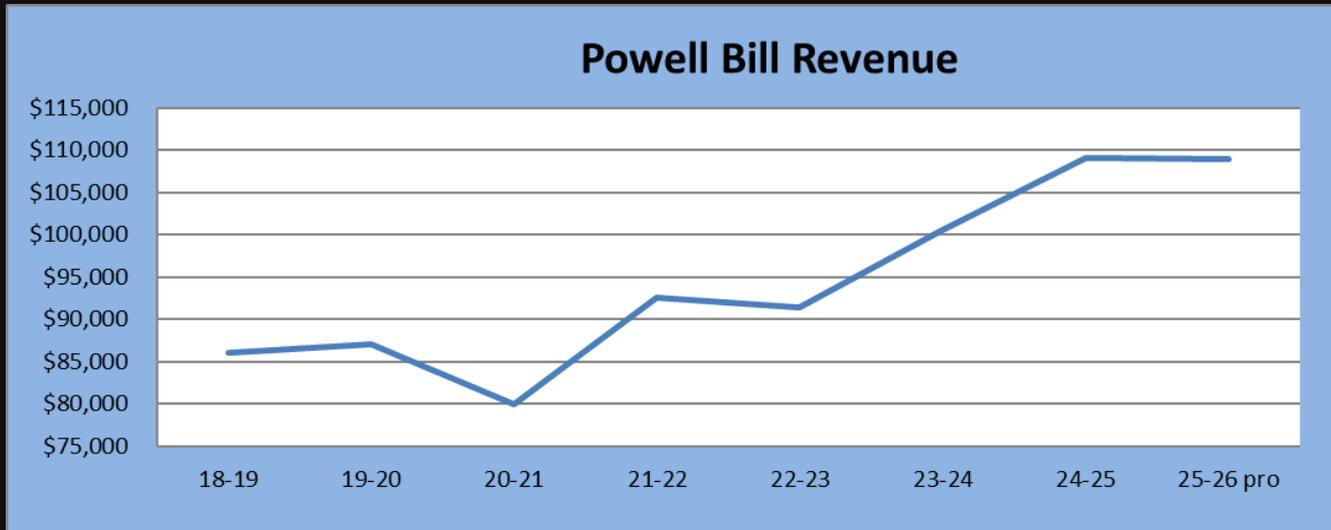
Population Rate= \$25.85

Statewide Distribution=\$185,875,000

Revenue rounded down to \$109,000

Fiscal Year Ending	Population Rate	% Change vs previous	Mileage Rate	% Change vs previous	
2007	22.63		1,685.56		
2008	25.12	11%	1,886.96	12%	
2009	22.29	-11%	1,700.09	-10%	
2010	19.57	-12%	1,520.89	-11%	
2011	18.80	-3.9%	1,475.11	-3.0%	
2012	20.02	6.5%	1,570.78	6.5%	
2013	20.43	2.0%	1,610.94	2.6%	
2014	20.62	0.9%	1,632.91	1.4%	
2015	20.62	0%	1,632.91	0%	
2016	20.38	-1.2%	1,637.43	0.3%	
2017	20.03	-1.7%	1,622.49	-0.9%	
2018	19.96	-0.3%	1,620.04	-0.2%	
2019	19.56	-2.0%	1,600.17	-1.2%	
2020	19.35	-1.1%	1,590.84	-0.6%	
2021	18.77	-3.0%	1,418.98	-10.8%	
2022	21.97	17.0%	1,687.32	18.9%	
2023	21.68	-1.3%	1,675.14	-0.7%	
2024	23.77	9.6%	1,852.48	10.6%	
2025	25.85	8.8%	2,030.82	9.6%	
2026	25.85	0.0%	2,030.82	0.0%	
Base	2,874		17.13		
			74,292.90	+	
				34,787.95	=
TOTAL ESTIMATED REVENUE			109,080.85		

Powell Bill



The difference between the 2 lines on the chart represents local spending necessary to fund street paving. This year, that is estimated to be \$120,350.

2024

**NORTH CAROLINA
STATE STREET-AID ALLOCATIONS
TO MUNICIPALITIES**

From the

North Carolina State Highway Fund

Under

**General Statutes 136-41.1 through 136-41.4
(Powell Bill)**

Prepared by

**PLANNING AND PROGRAMMING DIVISION
(POWELL BILL PROGRAM)**

North Carolina Department of Transportation

January 2025

State Street-Aid (Powell Bill) Program

Annually, State Street-Aid (Powell Bill) allocations are made to incorporated municipalities that establish their eligibility and qualify as provided by G.S. 136-41.1 through 136-41.4. The general statutes require an appropriation of funds by the General Assembly to the Department of Transportation for State aid to municipalities from the State Highway Fund. These funds are distributed to the qualified municipalities in two allocations on or before October and January 1st. They are to be expended primarily for the purposes of resurfacing streets within the corporate limits of the municipality but may also be used for maintaining, repairing, constructing, reconstructing, or widening of local streets that are the responsibility of the municipalities, and any planning, construction, or maintenance of bikeways, greenways, or sidewalks pursuant to G.S. 136-41.1 – 41.4.

For a municipality to be eligible for Powell Bill funds they must submit to the NCDOT a Certified Statement, Street Listing, and a Certified dated Powell Bill Map. A map is required to be submitted every five years or if changes have been made to either the municipality's corporate limits or to their mileage. In addition, each municipality is statutorily required to submit a Powell Bill Expenditure Report which reports only Powell Bill revenue and expenditures, for the preceding fiscal year, and a Fiscal Data Report which is a federal financial report of all expenditures and revenues, for the preceding fiscal year, spent for street purposes, regardless of the funding sources.

The first State Street-Aid allocation was disbursed in 1951 and based on a rate of one-half (1/2) cent per gallon of motor fuel. Throughout the years the general statutes were amended, and the rate continued to change. The 1986 General Assembly increased the State Motor Fuel Tax effective July 15, 1986, and at the same time increased the Powell Bill rate to one and three-fourths (1-3/4) cents on each taxed gallon. This rate became effective for the 1987 allocation. In 2013 the General Assembly revised the annual amount appropriated out of the State Highway Fund to a sum equal to 10.4% of the net amount after refunds that were produced during the fiscal year. Effective for the fiscal year 2015-2016, the General Assembly eventually ratified SL 2015-241, which stabilized the program's funding by appropriating the amount of funds to be disbursed.

Below are the amounts disbursed each year and the number of municipalities participating:

<u>YEAR</u>	<u>*ALLOCATION(S)</u>	<u># OF MUN.</u>	<u>YEAR</u>	<u>*ALLOCATION(S)</u>	<u># OF MUN.</u>
1951	\$ 4,543,096.20	386	1991	\$ 82,096,281.85	483
1952	\$ 4,948,842.30	388	1992	\$ 88,218,374.19	489
1953	\$ 5,244,203.40	394	1993	\$ 92,181,342.85	491
1954	\$ 5,391,717.41	396	1994	\$ 99,774,534.08	492
1955	\$ 5,711,978.98	399	1995	\$ 104,925,715.99	494
1956	\$ 6,219,336.82	400	1996	\$ 110,437,729.07	494
1957	\$ 6,477,032.18	405	1997	\$ 116,454,387.34	496
1958	\$ 6,477,457.37	407	1998	\$ 123,268,170.31	499
1959	\$ 6,768,363.70	409	1999	\$ 125,667,091.24	500
1960	\$ 7,018,901.72	411	2000	\$ 133,181,819.28	500
1961	\$ 7,356,135.97	415	2001	\$ 135,438,429.94	500
1962	\$ 7,640,707.92	416	2002	\$ 130,234,131.02	503
1963	\$ 8,078,232.00	419	2003	\$ 120,877,358.17	503
1964	\$ 8,324,555.39	420	2004	\$ 135,305,538.95	503
1965	\$ 8,776,008.98	422	2005	\$ 136,850,767.98	503
1966	\$ 9,325,192.43	423	2006	\$ 137,970,401.05	505
1967	\$ 9,959,054.78	424	2007	\$ 157,707,780.29	505
1968	\$ 10,416,425.02	425	2008	\$ 145,067,572.34	506
1969	\$ 11,232,098.33	427	2009	\$ 131,798,133.63	507
1970	\$ 11,909,265.53	428	2010	\$ 134,299,711.21	508
1971	\$ 12,523,711.14	428	2011	\$ 138,340,336.86	502
1972	\$ 27,031,936.20	429	2012	\$ 142,804,746.40	508
1973	\$ 29,295,989.31	433	2013	\$ 145,606,092.40	507
1974	\$ 29,574,960.99	439	2014	\$ 147,310,111.15	507
1975	\$ 29,366,485.96	440	2015	\$ 147,759,959.21	507
1976	\$ 30,747,711.77	447	2016	\$ 147,301,159.40	508
1977	\$ 32,017,463.37	452	2017	\$ 147,732,765.54	508
1978	\$ 33,506,577.36	453	2018	\$ 147,392,460.16	508
1979	\$ 34,647,041.93	457	2019	\$ 147,544,576.01	508
1980	\$ 32,572,754.28	458	2020	\$ 132,663,872.20	508
1981	\$ 31,351,231.78	461	2021	\$ 159,239,761.67	509
1982	\$ 43,102,210.90	462	2022	\$ 154,891,601.78	508
1983	\$ 43,244,257.00	463	2023	\$ 170,417,332.94	508
1984	\$ 45,442,769.46	465	2024	\$ 186,137,639.02	508
1985	\$ 47,166,573.16	467			
1986	\$ 54,762,697.88	468	TOTAL:	\$5,358,413,558.26	
1987	\$ 63,786,000.34	470			
1988	\$ 66,713,432.60	473			
1989	\$ 67,672,951.32	477			
1990	\$ 81,308,148.58	481			

COMPUTATIONS OF 2024 POWELL BILL APPROPRIATION:

Powell Bill Funds Appropriated for FY 2025 – HB-259 Appropriations Act – SL 2023-134	\$ 185,875,000.00
Plus: Adjustments to 2023 Allocation	\$ 262,639.02
Less: Reserve of \$500,000*	\$ <u>(0)</u>
Adjusted Available Powell Bill Funds FY 2024	\$ 186,137,639.02

* A balance of \$500,000.00 will be reserved on the State-Aid to Municipalities Work Order for adjustments in each Fiscal Year. This year there is an unexpended allotment balance to be brought forward equaling \$500,000 requiring \$0 in reserves.

TOTAL POWELL BILL FUNDS AVAILABLE: \$ 186,137,639.02

Population: 75% – \$ 123,972,777.21 ----- Per Capita Rate: \$ **25.85****
Mileage: 25% – \$ 41,324,259.07 ----- Per Mile Rate: \$ **2030.82****

** Session Law 2021-180 Section 41.5 specified the amount paid to municipalities with a population of 400,000 or more for the 2023-2024 fiscal year. *These municipalities are not included in the per capita or per mile rates.* Monetary values are rounded to the nearest cent.

Municipalities will receive their allocations by direct deposit to their bank account on or before October 1 and January 1. They will receive an ACH/direct deposit email notification. For more information, please contact NCDOT Accounts Payable at ap@ncdot.gov.

Seventy-five percent (75%) of the funds allocated was divided among all qualified municipalities based on relative 2024 estimated population (*Based on the July 1, 2023, Certified Population Estimate - July 1, 2024, Municipal Boundaries provided by OSBM*). Apart from the amount paid to municipalities specified by SL 2021-180**, the remaining \$123,972,777.21 was divided by 4,795,683 (the population of all eligible and qualified municipalities as estimated by the State Planning Officer, excluding municipalities specified by SL 2021-180) to produce a **per capita rate of \$25.85**.

Twenty-five percent (25%) of the funds allocated was divided among all qualified municipalities based on relative mileage of non-State System or local streets complying with the Act. Apart from the amount paid to municipalities specified by SL 2021-180**, the remaining \$41,324,259.07 was divided by 20348.60 miles (the total length of all eligible streets as furnished by the municipalities, excluding municipalities specified by SL 2021-180) to produce a **per mile rate of \$2030.82**.

The 2024-25' allocations for the individual cities and towns are shown on the following pages.

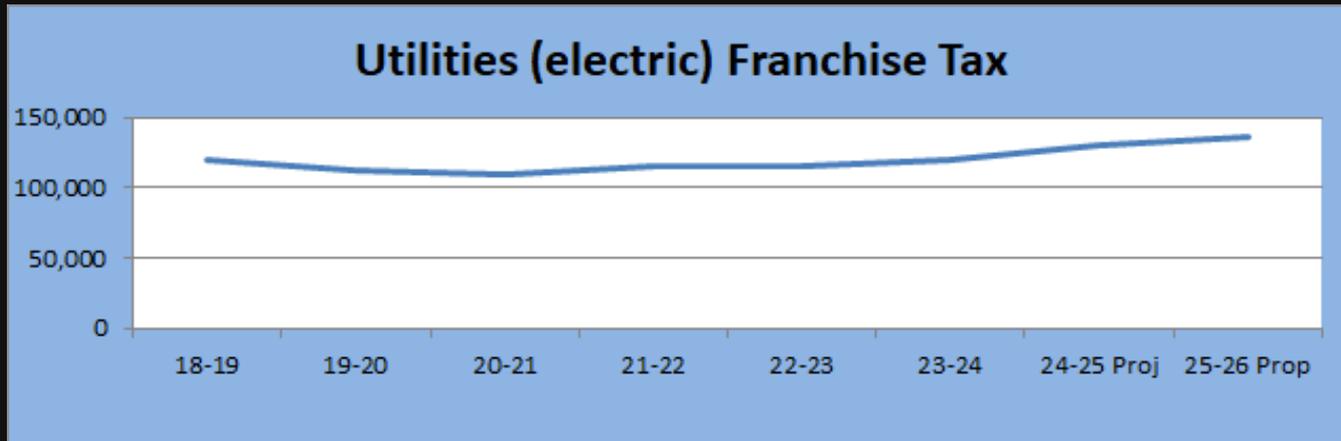
Municipality	County	Division Number	Population		Mileage		Total Allocation From Powell Bill Funds	October Allocation	January Allocation **
			Annual Estimated Population	Increment Award (3/4) *	Certified Non-System Mileage	Increment Awards (1/4) *			
Raleigh ***	Durham/Wake	5	489921	\$ 5,991,899.49	1146.40	\$ 1,168,957.98	\$ 7,160,857.47	\$ 3,580,428.74	\$ 3,580,428.735
Ramseur	Randolph	8	1773	\$ 45,833.67	11.72	\$ 23,801.16	\$ 69,634.83	\$ 34,817.42	\$ 34,817.415
Randleman	Randolph	8	4689	\$ 121,214.92	23.33	\$ 47,378.93	\$ 168,593.85	\$ 84,296.93	\$ 84,296.925
Ranlo	Gaston	12	4714	\$ 121,861.20	17.33	\$ 35,194.04	\$ 157,055.24	\$ 78,527.62	\$ 78,527.620
Raynham	Robeson	6	61	\$ 1,576.91	0.57	\$ 1,157.57	\$ 2,734.48	\$ 1,367.24	\$ 1,367.240
Red Cross	Stanly	10	838	\$ 21,663.06	0.38	\$ 771.71	\$ 22,434.77	\$ 11,217.39	\$ 11,217.385
Red Springs	Robeson	6	3090	\$ 79,879.32	21.00	\$ 42,647.13	\$ 122,526.45	\$ 61,263.23	\$ 61,263.225
Reidsville	Rockingham	7	14773	\$ 381,895.52	92.30	\$ 187,444.30	\$ 569,339.82	\$ 284,669.91	\$ 284,669.910
Rennert	Robeson	6	275	\$ 7,109.00	2.06	\$ 4,183.48	\$ 11,292.48	\$ 5,646.24	\$ 5,646.240
Rhodiss	Burke/Caldwell	13/11	1005	\$ 25,980.17	8.45	\$ 17,160.39	\$ 43,140.56	\$ 21,570.28	\$ 21,570.280
Rich Square	Northampton	1	850	\$ 21,973.27	7.63	\$ 15,495.12	\$ 37,468.39	\$ 18,734.20	\$ 18,734.195
Richfield	Stanly	10	606	\$ 15,665.65	7.61	\$ 15,454.51	\$ 31,120.16	\$ 15,560.08	\$ 15,560.080
Richlands	Onslow	3	2520	\$ 65,144.30	11.73	\$ 23,821.47	\$ 88,965.77	\$ 44,482.89	\$ 44,482.885
River Bend	Craven	2	2874	\$ 74,295.52	17.13	\$ 34,787.88	\$ 109,083.40	\$ 54,541.70	\$ 54,541.700
Roanoke Rapids	Halifax	4	14662	\$ 379,026.07	91.70	\$ 186,225.81	\$ 565,251.88	\$ 282,625.94	\$ 282,625.940
Robbins	Moore	8	1260	\$ 32,572.15	7.50	\$ 15,231.12	\$ 47,803.27	\$ 23,901.64	\$ 23,901.635
Robbinsville	Graham	14	565	\$ 14,605.77	3.25	\$ 6,600.15	\$ 21,205.92	\$ 10,602.96	\$ 10,602.960
Robersonville	Martin	1	1210	\$ 31,279.60	16.55	\$ 33,610.00	\$ 64,889.60	\$ 32,444.80	\$ 32,444.800
Rockingham	Richmond	8	8943	\$ 231,184.70	50.95	\$ 103,470.07	\$ 334,654.77	\$ 167,327.39	\$ 167,327.385
Rockwell	Rowan	9	2446	\$ 63,231.33	11.70	\$ 23,760.55	\$ 86,991.88	\$ 43,495.94	\$ 43,495.940
Rocky Mount	Edgecombe/Nash	4	55427	\$ 1,432,838.48	291.14	\$ 591,251.72	\$ 2,024,090.20	\$ 1,012,045.10	\$ 1,012,045.100
Rolesville	Wake	5	11268	\$ 291,288.07	40.71	\$ 82,674.51	\$ 373,962.58	\$ 186,981.29	\$ 186,981.290
Ronda	Wilkes	11	446	\$ 11,529.51	5.59	\$ 11,352.26	\$ 22,881.77	\$ 11,440.89	\$ 11,440.885
Roper	Washington	1	469	\$ 12,124.08	5.13	\$ 10,418.09	\$ 22,542.17	\$ 11,271.09	\$ 11,271.085
Rose Hill	Duplin	3	1369	\$ 35,389.90	13.03	\$ 26,461.53	\$ 61,851.43	\$ 30,925.72	\$ 30,925.715
Roseboro	Sampson	3	1156	\$ 29,883.65	11.33	\$ 23,009.14	\$ 52,892.79	\$ 26,446.40	\$ 26,446.395
Rosman	Transylvania	14	750	\$ 19,388.18	1.53	\$ 3,107.15	\$ 22,495.33	\$ 11,247.67	\$ 11,247.665
Rowland	Robeson	6	884	\$ 22,852.21	13.12	\$ 26,644.30	\$ 49,496.51	\$ 24,748.26	\$ 24,748.255
Roxboro	Person	5	8127	\$ 210,090.36	38.15	\$ 77,475.62	\$ 287,565.98	\$ 143,782.99	\$ 143,782.990
Roxobel	Bertie	1	175	\$ 4,523.91	2.43	\$ 4,934.88	\$ 9,458.79	\$ 4,729.40	\$ 4,729.395
Rural Hall	Forsyth	9	3445	\$ 89,056.39	14.92	\$ 30,299.77	\$ 119,356.16	\$ 59,678.08	\$ 59,678.080
Ruth	Rutherford	13	347	\$ 8,970.27	3.45	\$ 7,006.31	\$ 15,976.58	\$ 7,988.29	\$ 7,988.290
Rutherford College	Burke	13	1260	\$ 32,572.15	12.00	\$ 24,369.79	\$ 56,941.94	\$ 28,470.97	\$ 28,470.970
Rutherfordton	Rutherford	13	3664	\$ 94,717.74	31.21	\$ 63,381.76	\$ 158,099.50	\$ 79,049.75	\$ 79,049.750
Salemburg	Sampson	3	522	\$ 13,494.18	5.99	\$ 12,164.59	\$ 25,658.77	\$ 12,829.39	\$ 12,829.385
Salisbury	Rowan	9	37805	\$ 977,293.71	174.40	\$ 354,174.28	\$ 1,331,467.99	\$ 665,734.00	\$ 665,733.995
Saluda	Henderson/Polk	14	664	\$ 17,165.01	9.35	\$ 18,988.13	\$ 36,153.14	\$ 18,076.57	\$ 18,076.570
Sandy Creek	Brunswick	3	288	\$ 7,445.06	2.95	\$ 5,990.91	\$ 13,435.97	\$ 6,717.99	\$ 6,717.985
Sandyfield	Columbus	6	427	\$ 11,038.34	3.35	\$ 6,803.23	\$ 17,841.57	\$ 8,920.79	\$ 8,920.785
Sanford	Lee	8	32371	\$ 836,819.86	149.85	\$ 304,317.75	\$ 1,141,137.61	\$ 570,568.81	\$ 570,568.805
Saratoga	Wilson	4	346	\$ 8,944.42	3.30	\$ 6,701.69	\$ 15,646.11	\$ 7,823.06	\$ 7,823.055
Sawmills	Caldwell	11	5095	\$ 131,710.39	27.49	\$ 55,827.13	\$ 187,537.52	\$ 93,768.76	\$ 93,768.760
Scotland Neck	Halifax	4	1641	\$ 42,421.35	14.75	\$ 29,954.53	\$ 72,375.88	\$ 36,187.94	\$ 36,187.940
Seaboard	Northampton	1	510	\$ 13,183.96	4.38	\$ 8,894.97	\$ 22,078.93	\$ 11,039.47	\$ 11,039.465
Seagrove	Randolph	8	237	\$ 6,126.67	4.32	\$ 8,773.12	\$ 14,899.79	\$ 7,449.90	\$ 7,449.895

Electric Franchise Tax

Effective July 1, 2014, the general sales tax rate is applied to the sale of electricity. From the proceeds of that tax, 44% is allocated to be distributed to cities. Each city receives a franchise tax share equivalent to that received in FY2014 and an ad valorem share (based on tax levy) of the excess sales tax revenue. If there is insufficient revenue to provide each city with their franchise tax share, then every city's distribution is reduced proportionately.

Budgeting for +5% over what is projected in FY 2025

Budgeted = \$135,931



Rents & Concessions and Wildwood Rentals

Rents & Concessions reflect the revenue received from the enterprise funds for the rental of office space from the general fund. Unchanged at \$18,000 for FY26.

The Wildwood line reflects our revenue from the rental of the units in Wildwood including the outdoor spaces at Gull Pointe.

The budgeted amount for Wildwood in FY26 uses a 96% occupancy rate.

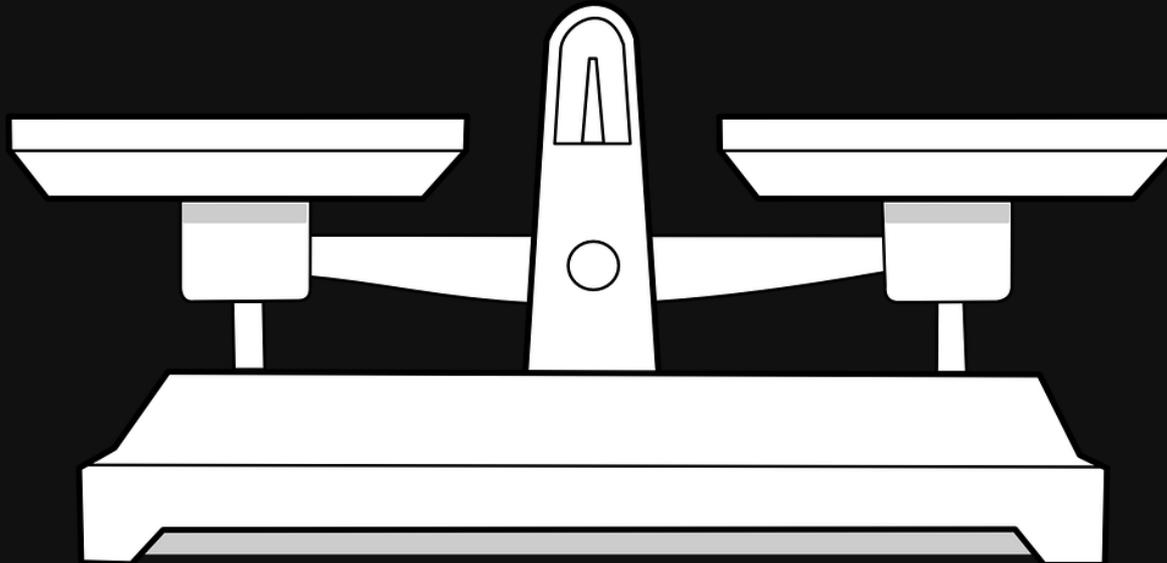
Wildwood is budgeted \$18,144 for FY26.

WILDWOOD STORAGE		Monthly Revenue as of 03/12/2025
Enclosed Units	20	\$1,260
Open Spaces	38	\$950
Total Units on Property	58	\$2,210
Less Town Occupied Units	9	\$635
Net Units Available for Rental	49	\$1,575
Vacant Available for Rent	1	\$65
Units Past Due or Over-locked	4	\$110
Total Loss/mth	5	\$175
Total Occupied and Paid	44	\$1,400
Rate of Paid Occupancy (units)	89.80%	
Rate of Paid Occupancy (dollars)	88.89%	
Projected Rate of Occupancy	96.00%	
Budgeted Revenue		\$18,144

General Fund Summary

<i>General Fund</i>	
Total Revenue	2,692,000
Total Expenditures	2,692,000
Revenue - Expenditure =	0

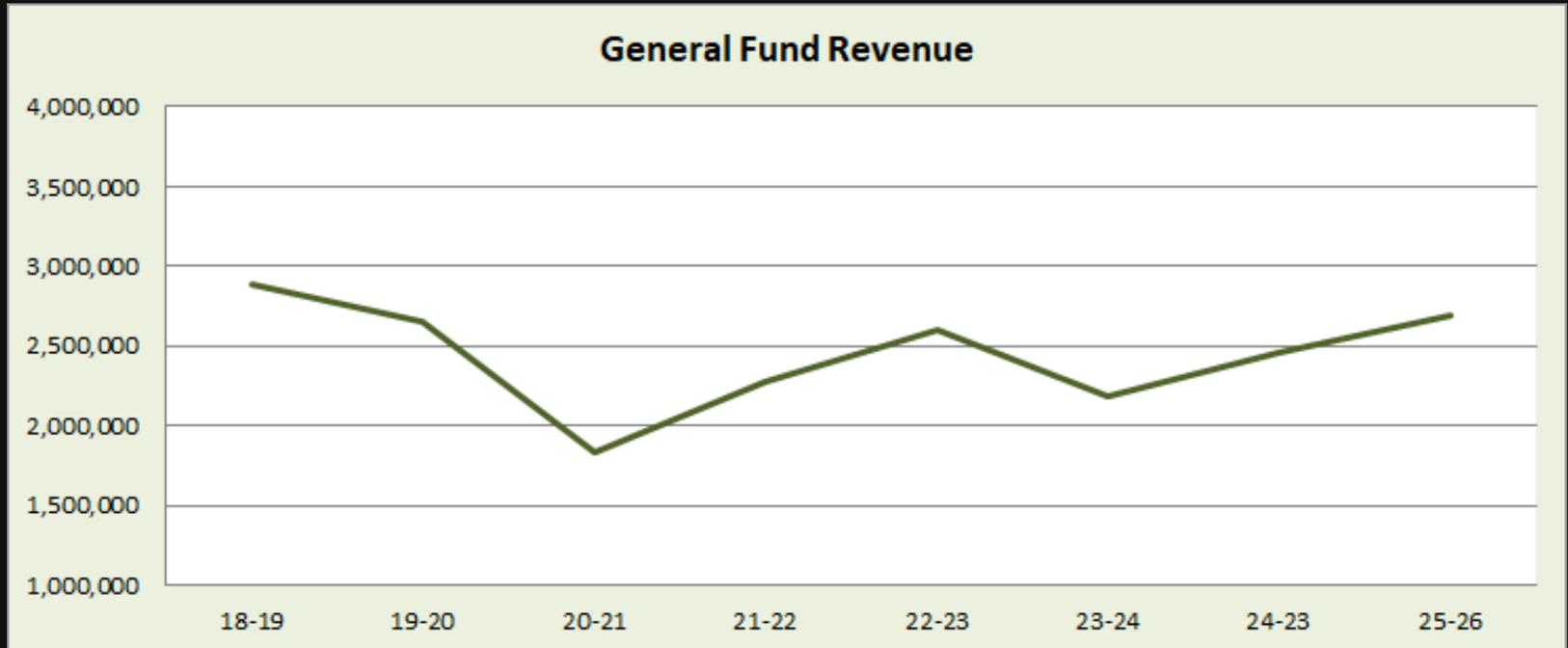
Balanced means Revenues = Expenditures (with appropriated fund balance)



General Fund Revenue Summary

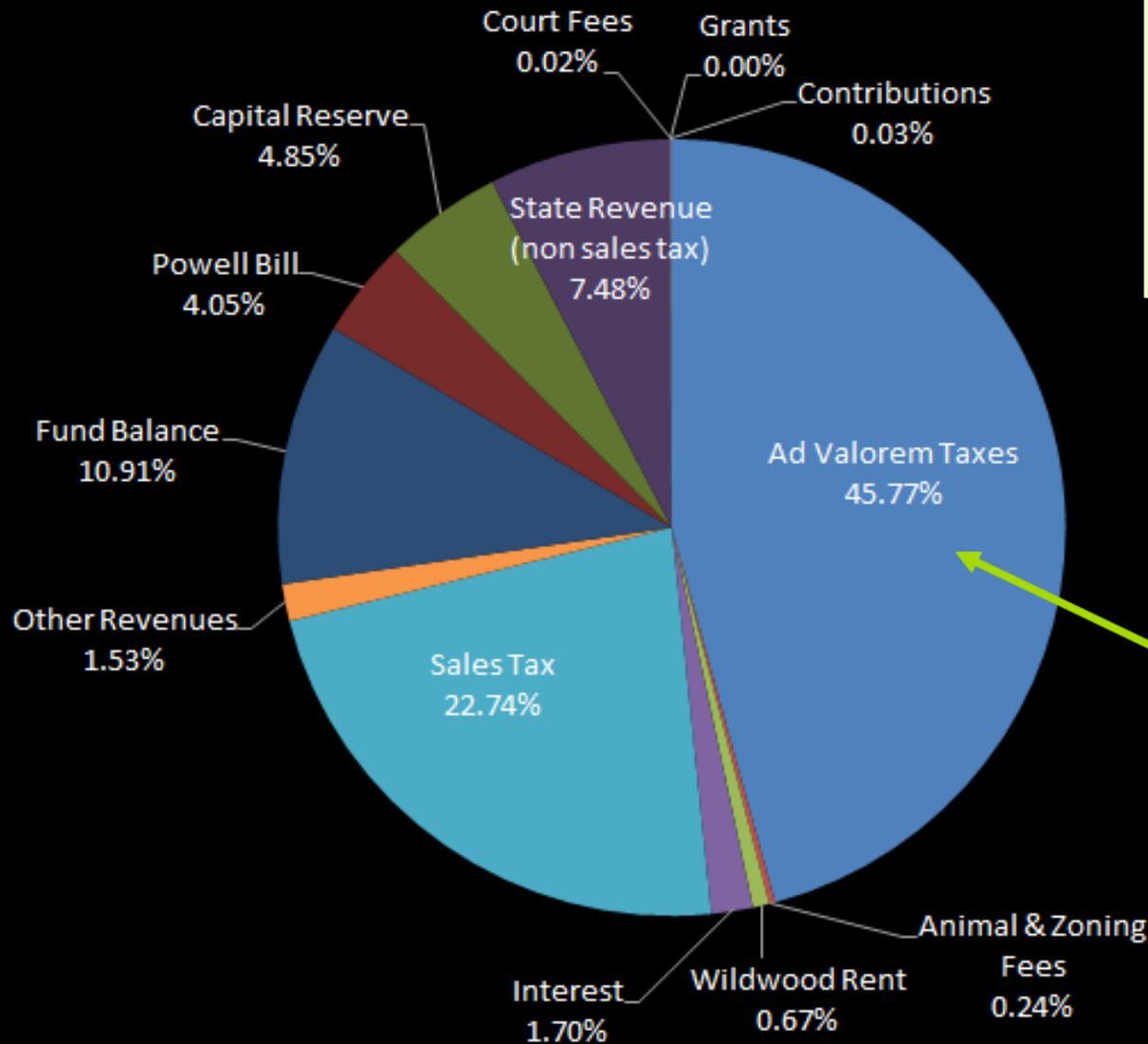
General Fund Revenue Summary	21-22	22-23	23-24	24-25	25-26	Change v. prior year	
	Actual	Actual	Actual	Current Budget	Proposed	%	\$
	Ad Valorem Taxes	824,190	833,878	1,100,557	1,084,565	1,232,229	13.62%
Animal Licenses & Zoning Permits	17,607	12,063	14,232	8,500	6,500	-23.53%	-2,000
Interest	1,709	36,439	55,787	44,583	45,864	2.87%	1,281
Wildwood Rents	20,141	19,651	19,649	18,144	18,144	0.00%	0
Other Revenue & Rents	68,126	64,836	69,084	35,200	41,200	17.05%	6,000
Contributions	0	1,043	640	900	900	0.00%	0
Powell Bill (includes appropriation)	94,631	93,732	102,235	101,000	109,000	7.92%	8,000
State Revenue (other than sales tax)	185,250	185,667	189,294	183,201	201,254	9.85%	18,053
Sales Tax Revenue	497,326	528,076	535,482	557,545	612,142	9.79%	54,597
NCORR Loan/Grant Proceeds	0	0	0	0	0		0
Government Grants (Fed, State & County)	36,381	275,221	525	23,364	0	-100.00%	-23,364
Fees (court refund)	180	501	515	500	500	0.00%	0
Charges to Other Funds	0	0	0	0	0		0
Transfer from Capital Reserve	43,850	72,787	43,504	72,650	130,500	79.63%	57,850
Transfer from LESA Fund	0	0	0	0	0		0
Transfer from ARPA Fund	482,189	482,300	0	0	0		0
Transfer from PW Capital Proj Fund	0	0	57,720	0	0		0
Appropriated Fund Balance	0	0	0	325,155	293,767	-9.65%	-31,388
TOTAL	2,271,582	2,606,195	2,189,224	2,455,307	2,692,000	9.64%	236,693

General Fund Revenue Summary



The actual revenue in FY18-19 was \$2,892,821. The projected revenue in FY25-26 is \$2,692,000 which is a decrease of \$200,821.

General Fund Revenue Summary



Note that Powell Bill, non-sales tax revenue and sales tax equal 34.26% of our revenue. These are not generated from River Bend residents alone.

Less than ½ of the revenues used to fund our operations come from property tax.

General Fund-Fund Balance

Proforma Of General Fund Balance (less Capital Reserve)

	2019	2020	2021	2022	2023	2024	2025 (proj)	2026 (proj)
Fund Balance \$ ⁽¹⁾	2,787,506	1,649,910	1,306,128	1,365,837	1,328,966	1,502,649	1,385,394	1,644,715
Fund Balance %	107.6	44.5	59.9	62.9	49.7	73.3	59.7	81.5
Expenditures	2,589,916	3,711,081	2,180,117	2,169,730	2,675,763	2,051,163	2,321,581	2,019,000 ⁽²⁾
50% of expenditures	1,294,958	1,855,541	1,090,059	1,084,865	1,337,881	1,025,581	1,160,790	1,009,500
Ad Valorem Revenue	728,213	740,181	809,357	824,190	833,878	1,100,557	1,090,884	1,232,229
All Other Revenue	2,164,608	1,912,226	1,019,607	1,447,391	1,772,317	1,088,667	1,113,442	1,166,004 ⁽³⁾
Total Revenue	2,892,821	2,652,407	1,828,963	2,271,582	2,606,195	2,189,224	2,204,326	2,278,321 ⁽⁴⁾
Revenue-Expense	302,905	-1,058,675	-351,154	101,852	-69,568	138,061	-117,255	259,321

⁽¹⁾ Fund balance for governmental funds in completed fiscal years as reported in the ACFR, less the amount committed for General Fund Capital Reserve, and including the assigned amount for LEO Separation Allowance.

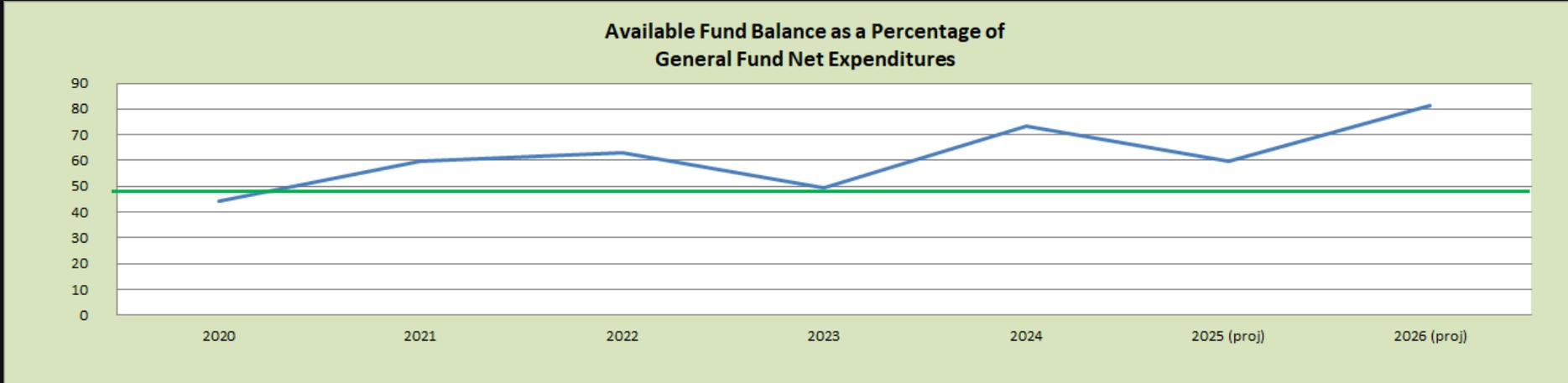
⁽²⁾ Projects spending 80% of all authorized expenditures.

⁽³⁾ Equals all other revenues minus all appropriated fund balance (i.e. true revenue).

⁽⁴⁾ Projects realizing 95% of revenues.

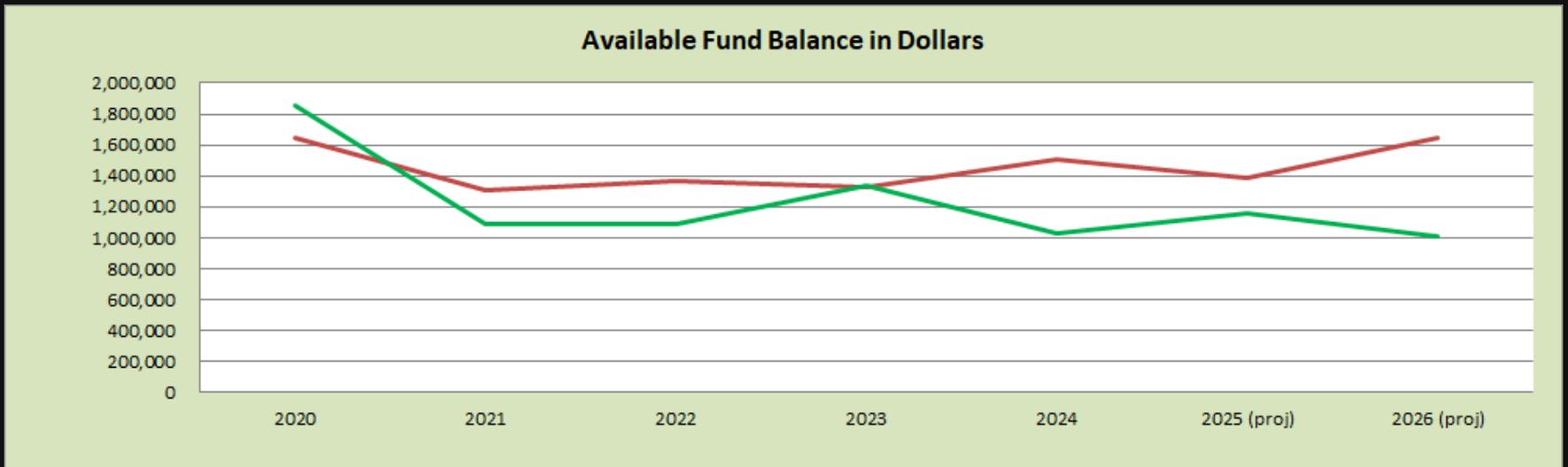
Fund Balance can be viewed as a town's "savings" account. It is often stated as a percentage of "savings" compared to expenditures incurred in a fiscal year. If the fiscal year had higher than normal expenses, that could negatively impact the fund balance percentage, even if the total dollar amount of fund balance does not change. Based on expending 75% of approved expenditures and realizing 95% of budgeted revenues in FY26, we project a fund balance \$1,644,715 or 81.5% at the end of FY26. These are in-house projections and not the same as audited figures.

General Fund Balance



Blue Line= Actual Fund Balance (including projected and proposed)
Green Line= 50% minimum in accordance with town policy

General Fund Balance



Red Line= Actual Fund Balance (including projected and proposed)
Green Line= 50% minimum in accordance with town policy

The space between the two lines represents the excess fund balance we have/had over the town's 50% minimum policy, or as in 2020 the amount we were below the 50% policy. In this graph, you always want the red line to be above the green line. The larger the gap, the more fund balance you have.

Town of River Bend

Fiscal Year 2025-2026 Budget Workshop

May 6, 2025



- 25. Water and Sewer Fund Cash Levels**
- 26. Water Fund Departments**
- 27. Sewer Fund Departments**
- 28. Utility Financial Model**
- 29. Water and Sewer Revenue/Expense**