

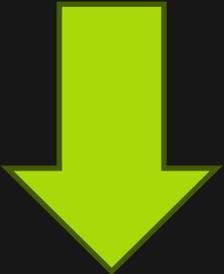


Town of River Bend

Fiscal Year
2025-2026

Budget Workshop

Session I



**This presentation and all
future presentations for the FY25-26 budget
workshops will be
available on the Town's webpage at:**

www.riverbendnc.org

**Note- these presentations are subject to change
after being posted. Until the budget is officially adopted
by Council, it is simply a proposal based on data as of 4-10-25.**

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.

Town of River Bend

Fiscal Year 2025-2026 Budget Workshop

Date-April 28

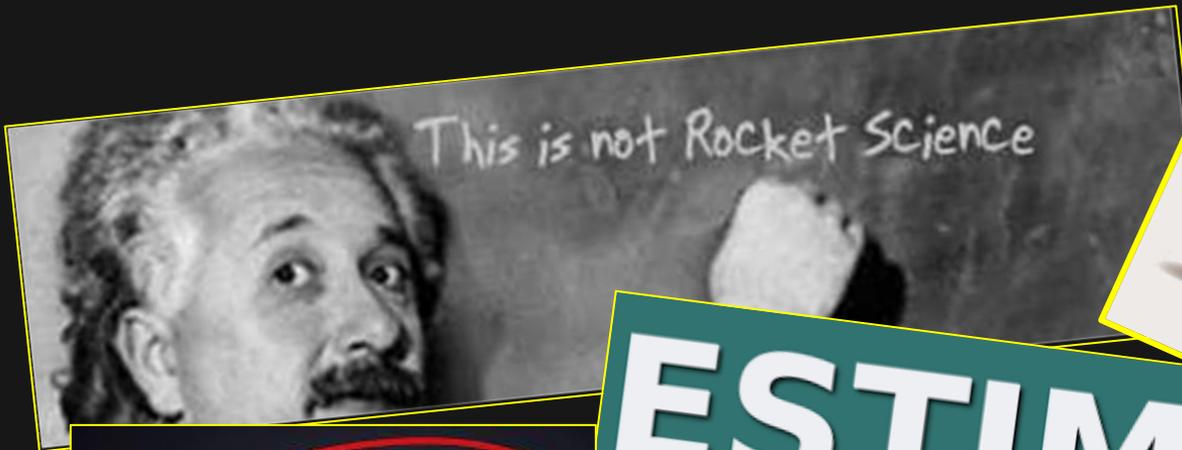
AGENDA

- 1. Employee Compensation and Benefits**
- 2. Labor Allocations**
- 3. Capital Improvement Plans**
- 4. Utility and Fuel Prices**
- 5. Governing Body**
- 6. Administration**
- 7. Finance**
- 8. Tax Listing**
- 9. Legal Services**
- 10. Elections**
- 11. Street Maintenance**
- 12. Storm Water**
- 13. Public Works**
- 14. Public Buildings**

Budgets are based on predictions and....



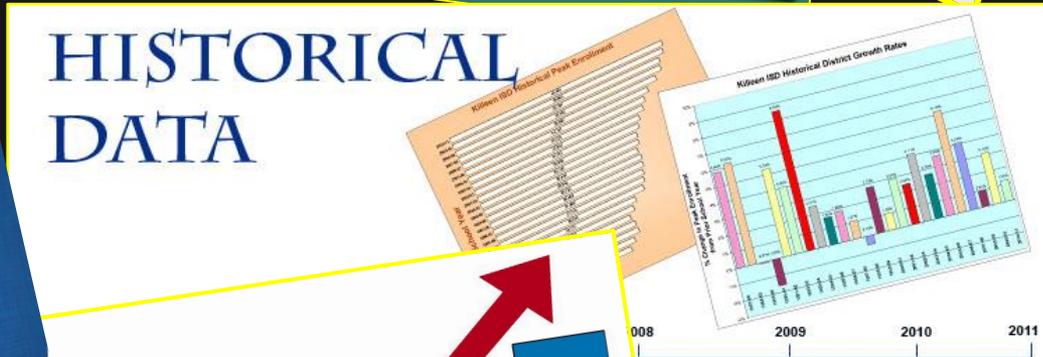
are subject to change throughout the year and throughout this process and are developed using the following



AVERAGE

ESTIMATE

Predictions



Forecast



INDUCTIVE REASONING
AND CONJECTURE



FUNDAMENTALS OF BUDGETING-101

One of the most important words in a budget is- ANTICIPATED.

As noted on the previous slide, some synonyms of anticipated are: prediction and forecast. Others are: foresee, count on, bank on, expect and probable. All of these words are similar in a way because all of them can also mean- Uncertain, Not Guaranteed, Unsure, Best Guess and Speculative.

Two other very important words/components in a budget are Revenue and Expenditure. All dollars coming-in or going-out of a budget fall into one of these two categories.

The dollar amount for both are set in a budget based on anticipated revenues and anticipated expenditures. A few of our expenditures are fixed or known; most are not. Nearly all revenues are not fixed/known. By law, our budget must be balanced. That means revenues and expenditures must be equal.

Therefore, if the budget is balanced on day one with anticipated expenditures of \$3,000,000 and we do not realize \$3,000,000 of revenues during the year, our budget is no longer balanced. There are only two ways to balance it. We can either cut costs (reduce approved expenditures) or increase revenues.

FUNDAMENTALS OF BUDGETING-101 (continued)

On day one of our budget (July 1), 100% of our expenditures are authorized to be made. Put another way, on day one, we could purchase anything that is approved for purchase in the budget. Authorized does not mean required.

On the other hand, on day one, almost NONE of our revenues have been realized. In fact, until revenues are realized for that fiscal year, our fund balance is what we are using to pay for any expenditures whose costs exceed our revenues. Some bills are due in early July before any revenues are realized.

Our revenues are realized over the course of the entire fiscal year. You get a report each month that shows the status of our revenues year-to-date. Some of the major sources, like sales taxes, are realized monthly. Others, like utility franchise taxes, are realized quarterly. Some, like Powell Bill come in twice per year. Property taxes come in every month, but a majority are realized in Oct.-Feb.; about half in December alone. Utility fees come in every other month.

Knowing that all of these revenues are anticipated, it is best to try to ensure that they are realized before we make all of our approved expenditures. In a nutshell- Try to make sure there is revenue to pay the bill before making an expenditure. It's also important to realize that some unanticipated expenditures may occur.

Typical Family Vacation vs. Town Budget Process



Both the family vacation and the town budget have known and unknown costs. There is no way for the town to budget for every item exactly.



As has been the case for the past few budget cycles, there are major unknown variables to contend with this year. It's difficult to predict today what impact, if any, they may have on the FY25-26 budget.



Other Variables This Year

- Slowing State Economy
- Wars
- WNC Recovery Costs
- Grants
- Changes from Federal Administration
- Politics
- Tariffs



At some point in the process you just have to pull the trigger and go with the best data that you have at the moment. This year, that point was **April 10th** for me.



Everyone does not see the same thing....

Faces



Vase

...even though they are looking at exactly what you are.
Budgets are not necessarily about right vs. wrong.
They are influenced by opinions and priorities. Ultimately,
the only thing that matters is what the majority of Council
agrees to for a budget.

Employee Pay and Benefits

Pay Plan

- Adjusted by 2.8%. Cost-of-Living Allowance (COLA) rate is based on US Department of Labor Consumer Price Index (CPI) December Index, South Region data.
- Working well as incentive for staff to seek training opportunities

Health Insurance

- Currently insured with Blue Cross / Blue Shield and will remain with BCBS
- The Town pays 100% of the employee premium
- Plan will continue with a \$1,500 HRA component
- Budgeting for 7% increase in premium compared to FY25

North Carolina Retirement System

- LGERS increases this year from 13.6% to 14.35% for non-law enforcement, and from 15.1% to 16.1% for law enforcement. No mandate to participate

North Carolina 401 K

- State mandate to provide 5% contribution for law enforcement personnel
- Town provides, non-mandated, equal contributions for all full-time staff

Cost of Living Data



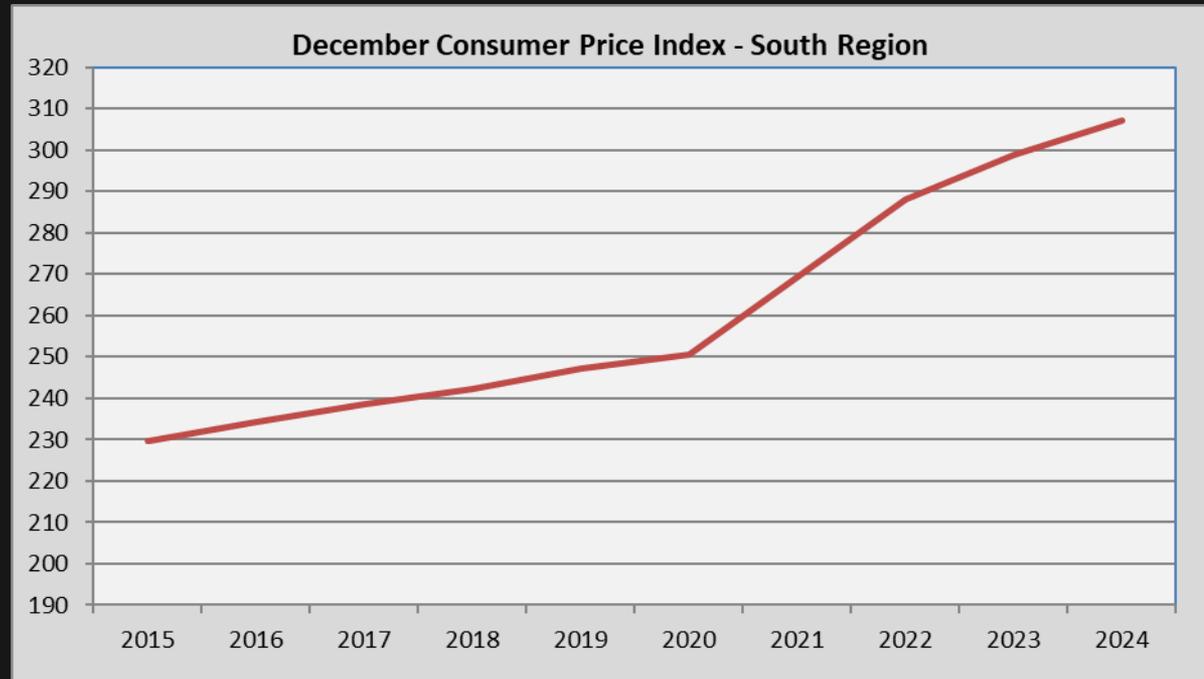
U.S. Department of Labor Bureau of Labor Statistics

Data extracted on: January 15, 2025

Year	Annual	Change
2005	190.10	3.7%
2006	194.80	2.5%
2007	203.46	4.4%
2008	203.50	0.0%
2009	209.48	2.9%
2010	212.49	1.4%
2011	219.47	3.3%
2012	223.11	1.7%
2013	227.08	1.8%
2014	228.45	0.6%
2015	229.58	0.5%
2016	234.20	2.0%
2017	238.51	1.8%
2018	242.15	1.5%
2019	247.29	2.1%
2020	250.69	1.4%
2021	269.26	7.4%
2022	288.20	7.0%
2023	298.75	3.7%
2024	307.00	2.8%

South Region
Not seasonally Adjusted
All Items

December Index



This budget contains a 2.8% COLA in the pay plan. The graph above shows the CPI changes over a 10-year period. Last year it was 3.7%.

FY 25-26 Compensation Costs

Local Government Employees Retirement System

January 31, 2025

“Pension system contribution rates for local government employers will rise for FY25-26, in keeping with a policy intended to provide predictable budgeting year after year. The Local Government Employee’s Retirement System Board voted to approve the rates at its meeting yesterday” This year’s approved rates come at levels set under Employer Contribution Rate Stabilization Policy (ECRSP) adopted in 2021.

NCLM, League Bulletin

The ECRSP methodology plans for increases to the employer contribution rate by .75 percent each year starting in fiscal year 2023 and includes guardrails that provide the potential for decreases in the contribution rate starting in fiscal year 2026. The ECRSP also aims to move the employer contribution rate for law enforcement officers closer to the actuarially determined contribution rate by providing an .25 percent increase every year in addition to the .75 percent.

<u>Effective Date</u>	<u>Non-LEO “Base Rate”</u>	<u>LEO “Base Rate”</u>
July 1, 2023	12.85%	14.10%
July 1, 2024	13.60%	15.10%
July 1, 2025	14.35%	16.10%
July 1, 2026	15.10%	17.10%

The dates and rates above represent the April 2021 amendment to the ECRSP. This is subject to change based on many factors including the performance of the State’s investment portfolio. They have previously stated that they need 6.5% annual growth to maintain this plan.

FY25-26 Salary, Benefits and Related Employment Costs for Employees

Earnings Column Includes a 2.8% COLA		25-26 Earnings	LGERS ¹	401k 5%	Life Insurance	Medical Insurance ²	TOTAL VALUE of POSITION ³	FICA-ER 7.65%	Workers' Comp ⁴	GRAND TOTAL ⁵
1	Town Manager	141,370	20,287	7,069	818	9,528	179,071	10,815	876	190,763
2	Finance Director	89,715	12,874	4,486	518	9,528	117,122	6,863	126	124,111
3	Finance Asst.	60,027	8,614	3,001	349	9,528	81,520	4,592	84	86,196
4	Clerk	52,272	7,501	2,614	303	9,528	72,218	3,999	73	76,290
5	Deputy Clerk	47,794	6,858	2,390	276	9,528	66,847	3,656	67	70,570
6	Zoning Asst	63,089	9,053	3,154	365	9,528	85,190	4,826	978	90,994
7	Police Chief	97,522	15,701	4,876	564	9,528	128,191	7,460	2,389	138,041
8	Police Sgt.	74,199	11,946	3,710	430	9,528	99,813	5,676	1,818	107,307
9	Police Patrol I	48,232	7,765	2,412	280	9,528	68,217	3,690	1,182	73,088
10	Police Patrol I	48,714	7,843	2,436	284	9,528	68,805	3,727	1,193	73,725
11	Police Patrol I	49,201	7,921	2,460	284	9,528	69,395	3,764	1,205	74,364
12	Police Patrol I	48,714	7,843	2,436	284	9,528	68,805	3,727	1,193	73,725
13	Police Patrol II	57,066	9,188	2,853	330	9,528	78,965	4,366	1,398	84,729
14	⁶ Police P/T	34,074	0	0	0	0	34,074	2,607	835	37,516
15	PW Director	93,717	13,448	4,686	541	9,528	121,920	7,169	3,018	132,107
16	Water Op II	59,855	8,589	2,993	346	9,528	81,310	4,579	1,006	86,895 ⁷
17	Water Op	54,833	7,869	2,742	319	9,528	75,290	4,195	921	80,406 ⁷
18	PW Tech II	45,388	6,513	2,269	265	9,528	63,963	3,472	1,461	68,897 ⁷
19	PW Tech II	54,833	7,869	2,742	319	9,528	75,290	4,195	1,766	81,250 ⁷
20	PW Tech II	42,415	6,087	2,121	246	9,528	60,396	3,245	1,366	65,006
21	PW Tech I	39,207	5,626	1,960	227	9,528	56,548	2,999	1,262	60,810
22	PW Tech I	38,819	5,571	1,941	227	9,528	56,085	2,970	1,250	60,305
23	⁶ Cleaning	17,982	0	0	0	0	17,982	1,376	502	19,859
24	⁶ Recreation-Yoga	5,250	0	0	0	0	5,250	402	120	5,772
Totals		1,364,289	194,966	65,349	7,576	200,088	1,832,269	104,368	26,090	1,962,727

1: LGERS increases this year from 13.6% to 14.35% for non-law enforcement, and from 15.1% to 16.1% for law enforcement.

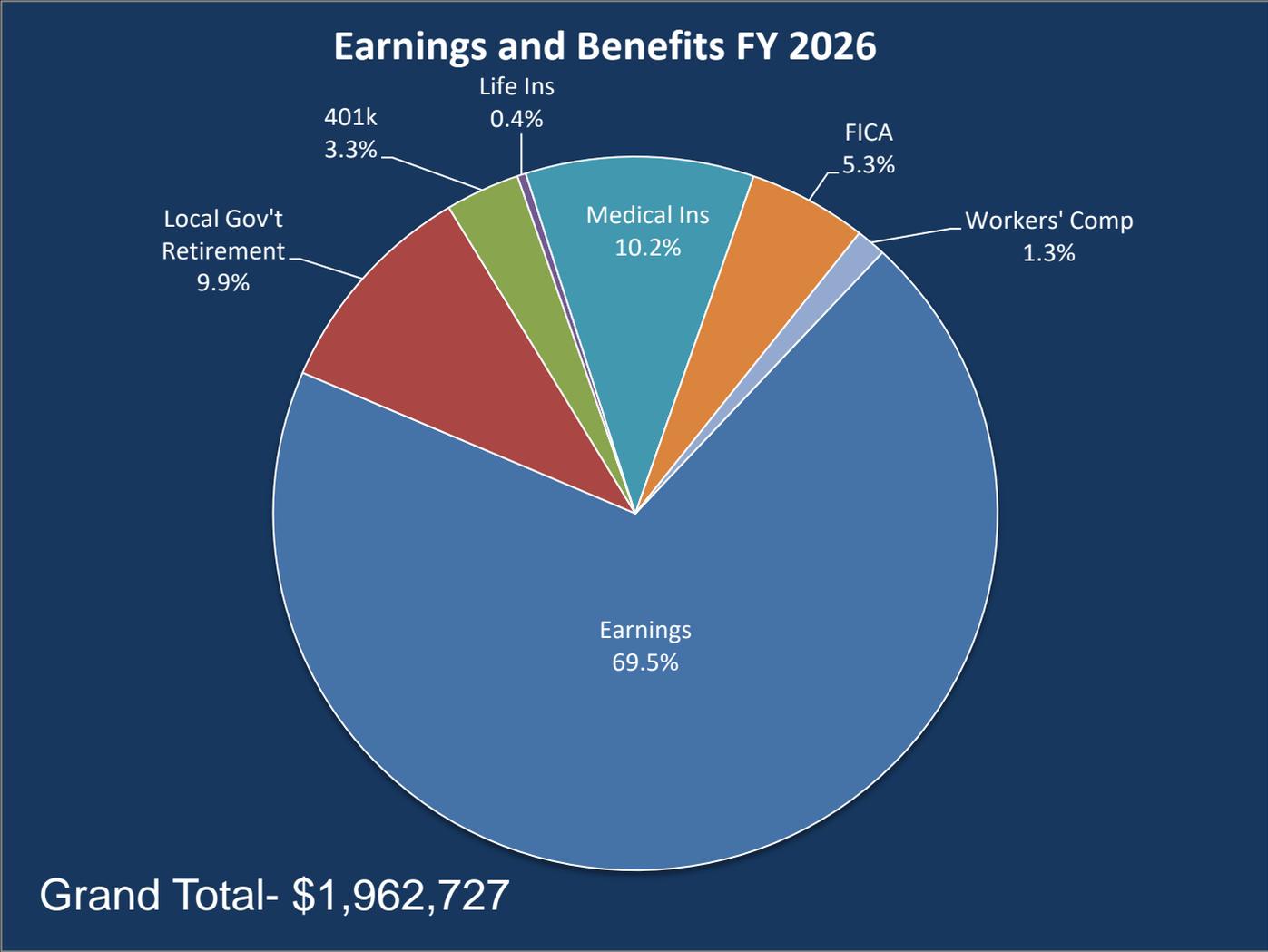
2: This amount reflects a 5.87% increase in costs 3: Total economic value of the position to the employee.

4: No change in workers'comp insurance. 5: Total expense to the town for the employee.

6: Part-time positions, (for police 1.5 positions-1499 total hours with neither to exceed 999 hrs.)

7: Includes stand-by pay for Public Works employees. Note: Chart reflects fully budgeted salaries, which may be more than actual pay due to time of COLA and longevity implementation throughout the fiscal year for specific employees.

FY 25-26 Compensation Costs

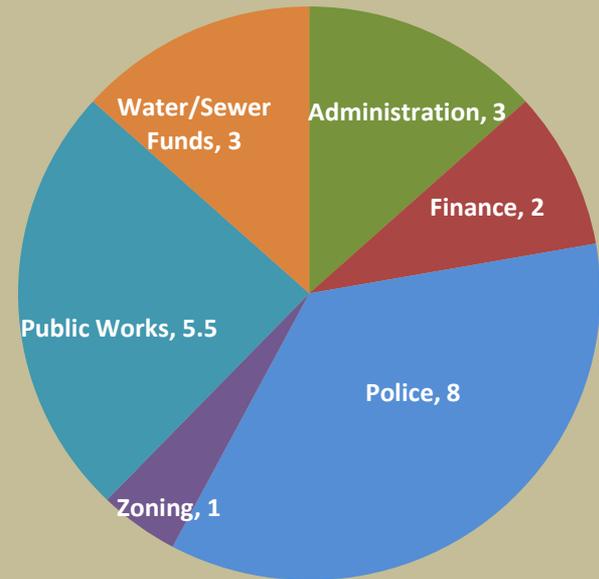


Change in Grand Total budgeted for all positions from FY 25 to FY 26 is +\$177,815 or +9.96%. Remember, this includes a new F/T position in Public Works.

Staffing Trends and Projection

We now fund 21 full-time and 3 part-time positions, which is equivalent to 22.5 full-time positions.

We also have multiple part-time class instructors, who are paid through class fees. Those positions are not included in this chart.



Full-Time Equivalent Positions (FTE) - All Funds

Fiscal Year	2023	2024	2025	2026	2027	2028
Administration	3	3	3	3	3	3
Finance	2	2.5	2.5	2	2	2
Police	6.75	8	8	8	8	8
Zoning	1	1	1	1	1	1
Public Works	3.5	4	4	5.5	5.5	5.5
Water/Sewer Funds	3	3	3	3	3	3
TOTAL FTE	19.25	21.5	21.5	22.5	22.5	22.5

including temporary part-time positions

FY26 will be the first full year of funding for the newest Public Works position

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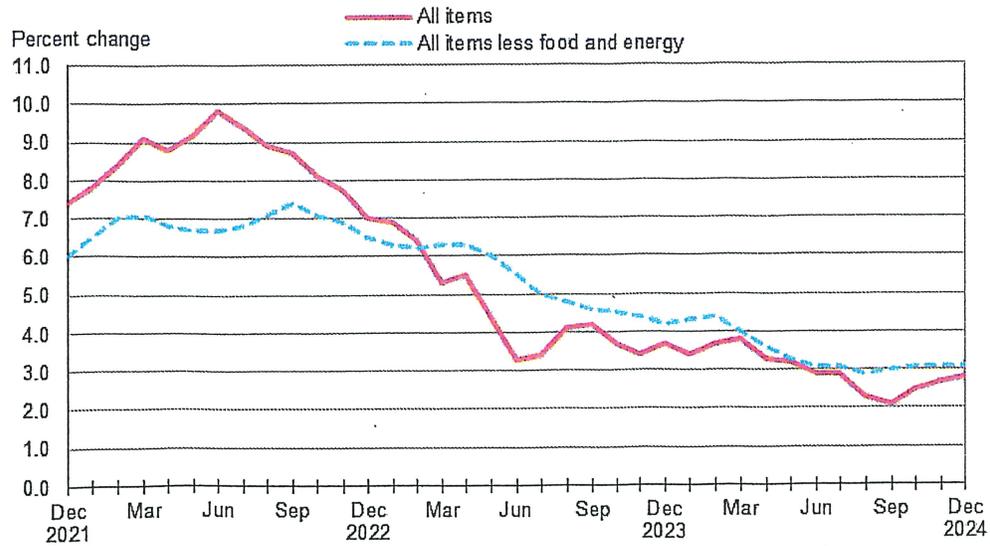
Consumer Price Index, South Region — December 2024

Area prices unchanged in December; up 2.8 percent over the past year

The Consumer Price Index for All Urban Consumers (CPI-U) for the South was unchanged in December, the U.S. Bureau of Labor Statistics reported today. An increase in the shelter index was more than offset by declines in the gasoline and apparel indexes. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect the impact of seasonal influences.)

The all items CPI-U for the South increased 2.8 percent for the 12 months ending in December, after increasing 2.7 percent for the 12-month period ending in November. (See [chart 1](#) and [table A](#).) The index for all items less food and energy advanced 3.1 percent over the past 12 months. The food index continued to increase, up 2.5 percent over the past year. In contrast, the energy index declined 0.5 percent over the same period. (See [table 1](#).)

Chart 1. Over-the-year percent change in CPI-U, South region, December 2021–December 2024



Source: U.S. Bureau of Labor Statistics.

[View Chart Data](#)



CONSUMER PRICE INDEX



December 2024

SOUTHEAST INFORMATION OFFICE | Atlanta, GA | 404-893-4222 | bls.gov/regions/southeast

For release: Wednesday, January 15, 2025

Group	All urban consumers			Wage earners & clerical workers		
	Index	Percent change		Index	Percent change	
		Dec 23 to Dec 24	Nov 24 to Dec 24		Dec 23 to Dec 24	Nov 24 to Dec 24
U.S. City Average¹						
All items (1982-84=100)	315.605	2.9	0.0	309.067	2.8	0.0
All items (1967=100)	945.413	-	-	920.618	-	-
Food and beverages	330.812	2.4	0.2	330.446	2.4	0.2
Housing	338.883	4.1	0.2	334.990	4.0	0.2
Apparel	127.354	1.2	-1.7	127.279	1.3	-2.1
Transportation	267.606	1.6	-0.3	271.240	1.5	-0.4
Medical care	569.189	2.8	0.1	577.719	3.1	0.2
Recreation ²	138.343	1.1	0.0	130.245	0.6	0.1
Education & communication ²	145.696	0.6	-0.1	130.038	0.2	0.0
Other goods and services	564.600	3.3	-0.4	624.259	3.6	-0.4
South¹						
All items (1982-84=100)	307.007	2.8	0.0	301.205	2.5	0.0
All items (1977=100)	498.008	-	-	487.835	-	-
Food and beverages	325.992	2.4	0.2	325.246	2.4	0.3
Housing	317.522	3.9	0.2	318.627	3.8	0.2
Apparel	137.510	0.7	-1.5	136.955	1.2	-1.7
Transportation	267.912	1.1	-0.4	265.461	0.7	-0.5
Medical care	538.866	3.0	0.1	554.990	3.2	0.2
Recreation ²	139.410	1.9	0.3	130.083	0.7	0.5
Education & communication ²	140.499	0.3	-0.3	122.040	0.1	-0.2
Other goods and services	539.419	4.1	0.0	589.822	4.4	-0.1
Group	All urban consumers			Wage earners & clerical workers		
	Index	Percent change		Index	Percent change	
		Dec 23 to Dec 24	Oct 24 to Dec 24		Dec 23 to Dec 24	Oct 24 to Dec 24
Atlanta-Sandy Springs-Roswell¹						
All items (1982-84=100)	314.086	2.6	0.6	306.149	2.3	0.5
All items (1967=100)	947.186	-	-	925.683	-	-
Food and beverages	325.876	1.4	0.4	324.663	1.3	0.4
Housing	343.020	3.9	1.2	341.625	3.6	1.1
Apparel	152.948	0.6	-4.7	157.179	0.5	-4.7
Transportation	280.384	3.4	0.9	269.432	2.0	0.7
Medical care	519.764	-	0.1	519.762	-	0.2
Recreation ²	100.264	0.3	0.3	92.775	1.0	0.4
Education & communication ²	141.715	0.4	0.1	121.170	0.3	-0.1
Other goods and services	502.866	1.4	-0.7	587.964	1.0	-1.1
Miami-Fort Lauderdale-West Palm Beach¹						
All items (1982-84=100)	350.098	2.8	-0.1	344.872	2.9	0.1
All items (1977=100)	564.310	-	-	560.312	-	-
Food and beverages	328.835	3.0	-0.2	328.770	3.4	-0.6
Housing	398.607	3.1	0.2	397.731	3.2	0.3
Apparel	160.727	-0.8	-2.4	170.024	-1.3	0.5
Transportation	277.579	2.4	-0.9	288.982	2.1	-0.4
Medical care	633.627	4.1	0.7	663.461	5.8	0.7
Recreation ²	139.667	2.2	-0.4	126.543	2.5	0.8
Education & communication ²	134.469	0.5	0.8	125.967	0.5	1.6
Other goods and services	488.676	4.6	-0.2	480.249	5.3	-0.3

¹Indexes on a December 1982-84=100 base, unless otherwise noted.

²Indexes on a December 1997=100 base.

- Data not available.

*Full surveys for Atlanta-Sandy Springs-Roswell and Miami-Fort Lauderdale-West Palm Beach are compiled every two months and are published for February, April, June, August, October, and December. Note: Data are not seasonally adjusted.

Our Current Allocation Table

As of 4-5-25	Water	Sewer	Gen. Fund
POSITION	%	%	%
Town Manager	20	20	60
Finance Administrator	25	25	50
Finance Assistant*	32.5	32.5	35
Town Clerk	5	5	90
Deputy Town Clerk	5	5	90
Assistant Zoning Administrator	20	20	60
Police Chief	0.5	0.5	99
Police Lieutenant	0.5	0.5	99
Police Patrol Officer (5 positions)	0.5	0.5	99
Public Works Director *	30	40	30
Water Operator *	40	45	15
Water Operator *	40	45	15
Public Works (5 positions)	10	10	80
Custodian (part-time)			100
*These four positions are primarily within the water/sewer department, so the General Fund pays the allocated portion of the cost of these employees to the Enterprise Funds.			
Other positions that are allocated between the Funds are primarily General Fund positions, so the Enterprise Funds pays the allocated portion of the cost of these employees to the General Fund.			

- This table reflects the approximate percentage of work being done by employees in multiple funds.
- Being a small town, we have multiple employees in multiple funds.
- We propose no changes this year.
- This table does not include temporary, part-time employees.

Capital Improvement Plan

The River Bend CIP achieves five major objectives as a component of the Town's budget and financial planning process:

1. Helps the Town rationally and intelligently plan for the repair, replacement, and acquisition of capital items that are necessary in providing high quality services to the citizens of River Bend.
2. Assists in fiscal planning by forecasting capital demands together with future revenues and expenditures.
3. Ensures better coordination, evaluation, and planning of projects to serve the community and its needs.
4. Serves together with the annual budget and other financial plans as a guide to decision-making for the Town Council, Town Manager, and staff.
5. Serves as a systematic and comprehensive analysis of capital needs, increasing the probability of making rational budgetary judgments since improvements are identified, prioritized, and matched to the projected fiscal resources of the Town.

Capital Improvement Plan FY26 - FY30

CAPITAL IMPROVEMENT PLAN										
GENERAL FUND										
	Fiscal Year								Estimated	TOTAL
Adopted Capital Funding	Funding Began	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	Balance	FUNDING
										6-30-25
										FYE 26-30
<i>Public Bld. & Grounds:</i>										
Facilities Repair/Maintenance	10-11	0	5,000	10,000	11,000	12,000	13,000	14,000	29,000	60,000
<i>Public Works:</i>										
Streets					50,000	50,000	50,000	25,000	0	175,000
Backhoe	25-26			0	11,000	12,000	13,000	14,000	0	50,000
Stormwater Maintenance	05-06	20,000	32,000	30,000	32,000	34,000	36,000	38,000	24,855	170,000
<i>Environmental - Waterways</i>										
Canal Maintenance (Dredging)	03-04	5,000	4,757	5,000	5,300	5,600	5,900	6,200	14,757	28,000
<i>Information Technology</i>										
Hardware replacement	10-11	3,000	8,000	5,000	5,300	5,600	5,900	6,200	5,346	28,000
<i>Parks, Recreation & CAC</i>										
Playground/Park Equipment	25-26			40,000	42,000	44,000	46,000	0	0	172,000
<i>Vehicles (ref. veh repl schedule):</i>										
Public Works and Police	04-05	27,000	37,000	62,000	63,000	65,000	66,000	59,000	32,508	315,000
TOTAL		55,000	86,757	152,000	219,600	228,200	235,800	162,400	106,466	998,000
CAPITAL IMPROVEMENT PLAN										
GENERAL FUND										
CAPITAL RESERVE FUND	Beg. Balance	139,569	187,962	271,924	363,853	509,060	661,711	336,015	TOTAL SPENDING	
Adopted Capital Spending		FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FYE 26-30	
<i>Public Bld. & Grounds:</i>										
Facilities Repair/Maintenance				0	0	0	35,000	0	35,000	
<i>Public Works:</i>										
Streets							150,000		150,000	
Backhoe									0	
Stormwater Maintenance		0	30,000	32,000	34,000	36,000	38,000	40,000	180,000	
<i>Environmental - Waterways</i>										
Canal Maintenance & Dredging									0	
Front Pond/Ritter Field Clean-out									0	
<i>Information Technology:</i>										
Hardware replacement		3,504	5,650	4,500	4,500	4,500	4,500	4,600	22,600	
<i>Parks, Rec. & CAC</i>										
Playground/Park Equipment				0	0	0	172,000	0	172,000	
<i>Vehicles (ref. veh repl schedule):</i>										
Public Works		0	0	46,000	0	0	39,000	0	85,000	
Police		40,000	37,000	48,000	50,000	51,000	53,000	54,000	256,000	
TOTAL		43,504	72,650	130,500	88,500	91,500	491,500	98,600	900,600	
CAPITAL RESERVE FUND	Interest Earned:	5,140	4,612	2,828	5,507	8,351	3,404	4,748	24,839	
	Ending Balance:	101,205	119,924	144,253	280,860	425,911	173,615	242,164	122,239	

Capital Improvement Plan- Funding Side

CAPITAL IMPROVEMENT PLAN										
GENERAL FUND										
Beginning in FY25-26 the standard annual funding increase is 5%, but subject to change										
Adopted Capital Funding	Fiscal Year Funding Began	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	Estimated Balance	TOTAL FUNDING
									6-30-25	FYE 26-30
<i>Public Bld. & Grounds:</i>										
Facilities Repair/Maintenance	10-11	0	5,000	10,000	11,000	12,000	13,000	14,000	29,000	60,000
<i>Public Works:</i>										
Streets					50,000	50,000	50,000	25,000	0	175,000
Backhoe	25-26			0	11,000	12,000	13,000	14,000	0	50,000
Stormwater Maintenance	05-06	20,000	32,000	30,000	32,000	34,000	36,000	38,000	24,855	170,000
<i>Environmental - Waterways</i>										
Canal Maintenance (Dredging)	03-04	5,000	4,757	5,000	5,300	5,600	5,900	6,200	14,757	28,000
<i>Information Technology</i>										
Hardware replacement	10-11	3,000	8,000	5,000	5,300	5,600	5,900	6,200	5,346	28,000
<i>Parks, Recreation & CAC</i>										
Playground/Park Equipment	25-26			40,000	42,000	44,000	46,000	0	0	172,000
<i>Vehicles (ref. veh repl schedule):</i>										
Public Works and Police	04-05	27,000	37,000	62,000	63,000	65,000	66,000	59,000	32,508	315,000
TOTAL		55,000	86,757	152,000	219,600	228,200	235,800	162,400	106,466	998,000

 = new funding line

PLAN is the most important word here. Things don't always go as planned and they are subject to change from year-to-year due to many variables. Nothing about this plan is written in stone.

Capital Improvement Plan- Spending Side

CAPITAL IMPROVEMENT PLAN										TOTAL
GENERAL FUND										SPENDING
CAPITAL RESERVE FUND	Beg. Balance	139,569	187,962	271,924	363,853	509,060	661,711	336,015		
Adopted Capital Spending		FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30		FYE 26-30
<i>Public Bld. & Grounds:</i>										
				0	0	0	35,000	0		35,000
Facilities Repair/Maintenance										0
<i>Public Works:</i>										
Streets							150,000			150,000
Backhoe										0
Stormwater Maintenance		0	30,000	32,000	34,000	36,000	38,000	40,000		180,000
<i>Environmental - Waterways</i>										
Canal Maintenance & Dredging										0
Front Pond/Ritter Field Clean-out										0
<i>Information Technology:</i>										
Hardware replacement		3,504	5,650	4,500	4,500	4,500	4,500	4,600		22,600
<i>Parks, Rec. & CAC</i>										
Playground/Park Equipment				0	0	0	172,000	0		172,000
<i>Vehicles (ref. veh repl schedule):</i>										
Public Works		0	0	46,000	0	0	39,000	0		85,000
Police		40,000	37,000	48,000	50,000	51,000	53,000	54,000		256,000
TOTAL		43,504	72,650	130,500	88,500	91,500	491,500	98,600		900,600
CAPITAL RESERVE FUND	Interest Earned:	5,140	4,612	2,828	5,507	8,351	3,404	4,748		24,839
	Ending Balance:	101,205	119,924	144,253	280,860	425,911	173,615	242,164		122,239

 = new spending line

Again, PLAN is the most important word here. Things don't always go as planned and they are subject to change from year-to-year due to many variables. Nothing about this plan is written in stone.

Capital Improvement Plan – General Fund

Proposed Capital Funding	152,000
Proposed Capital Spending this year	130,500
Addition to Capital Reserves Balance	21,500
Estimated Capital Reserve Fund Balance	144,253

As shown on the previous slides, for FY26 we are providing funding for future capital projects in the amount of \$152,000. We are proposing to spend \$130,500 in capital projects during FY26. Thus, creating an addition to our capital reserves in the amount of \$21,500 for future projects. The capital reserve balance in FY26 is projected to increase by \$24,329 compared to FY 25, with an estimated balance of \$144,253 at the end of FY 26. I use the word “estimated” because some spending is based on estimated costs and interest income earned fluctuates. At the end of each fiscal year, we update each area within the CIP based on actual figures.

Vehicle Replacement Plan – Changed to 7-year plan

Vehicle Replacement Plan				Actual Costs			Forecasted Costs								
General Fund				2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Reserved				27,000	27,000	37,000	62,000	63,000	65,000	66,000	59,000	63,000	67,000	71,000	75,000
Police Vehicles															
	Life Cycle	Current Veh	VIN												
Veh #1	7 years	2016 Ford	8344				48,000							60,000	
Veh #2	7 years	2019 Dodge	5352					50,000							61,000
Veh #3	7 years	2020 Ford	9419						51,000						
Veh #4	7 years	2020 Ford	9420							53,000					
Veh #5	7 years	2022 Ford	2348	38,760							54,000				
Veh #6	7 years	2025 Ford	6126			47,047						56,000			
Veh #7	7 years	2025 Ford	8010			47,047							58,000		
Veh #8	SPARE	2016 Dodge	8344												
Total Cost Police Vehicles				38,760	-	94,094	48,000	50,000	51,000	53,000	54,000	56,000	58,000	60,000	61,000
Public Works Vehicles															
Veh #1	12 years	2016 F-150	3167							39,000					
Veh #2	12 years	2014 F-250	5169				46,000								
Total Cost Public Works Vehicles				-	-	-	46,000	-	-	39,000	-	-	-	-	-
Total Expended				38,760	0	94,094	94,000	50,000	51,000	92,000	54,000	56,000	58,000	60,000	61,000
Balance (as calculated at end of FY after spending/reserves/interests are known)				45,508	72,508	32,508	508	13,508	27,508	1,508	6,508	13,508	22,508	33,508	47,508

This chart updated for FY26 budget and following years based on quote for FY26 (received in Feb, 2025 from Cella Ford)
 Uses FY26 quotes for a Ford Police Interceptor, F150 and F250 4x4 as the base prices. Prices do not include any upfit cost for vehicles.
 Purchase price (3%) and reserved amount (6%) inflated each year then rounded to the nearest 1000th.
 No vehicles purchased in FY24 due to no inventory from dealer due to COVID. 2 police vehicles were purchased in FY25 to catch up.
 For FY26, police vehicles changed from 6-year to 7-year replacement schedule and reserve amount temporarily increased until FY29 to catch up.
 This is a proposed replacement plan. The actual vehicle that is replaced is subject to change based on vehicle conditions at that time.

- ✓ Plan schedules the replacement of all vehicles in the General Fund fleet.
- ✓ Plan projected to remain solvent through FY33-34 but will need annual review of assumptions.
- ✓ Plan assumes some residual re-sale value in the used vehicle rather than using a “run to fail” approach with little to no residual value.

Information Technology System

Hosted Desktop Service:

No on-site servers

“Thin Client” workstations – owned by VC3

Pay fixed monthly cost for each workstation

Disaster recovery and 24/7 support included

Users can access their “desktop” from any internet connected device – quicker and more efficient disaster recovery. Will allow users to work from home.

No worries about not backing up a “C drive”

E-mail archive system included

Software (other than Edmunds) licenses and upgrades included

“Green” advantages – no servers running 24/7

Information Technology System

VC3 IT Services FY25-26			
Annual Virtual Office Charges*			69,974
Smartnet license/Juniper renewal			675
3% increase annually per contract*			70,649
PRN Services:			
Engineering 20 hrs/year @	225.00		4,500
Travel time - 3.5 x \$120/hr	420.00		840
			5,340
Website Implementation & Maintenance*			8,690
	General	40%	33,871
	Water	30%	25,404
	Sewer	30%	25,404
			\$ 84,679

Other IT Services - 381		
	Annual	Monthly
Verizon - router	480.00	40
MetroNet - internet	2,916.00	243
Optimum - cable	1,416.00	118
Acrobat Pro	600.00	
Annual	5,412.00	
	2,164.80	G
	1,623.60	W
	1,623.60	S
	5,412.00	

Cost Allocation:

Hardware – “Charged” to the area to which it is deployed.

Monthly virtual office charges, on-going support, and incidentals such as DSL back-up fees, and web site hosting are shared according to the recommended allocation. (40% general fund, 30% water, 30% sewer). Total budgeted amount for both blocks above= \$90,091

Risk Management

- Budgeting for a 10% increase in property/liability rates – per communication with our agent on 4/8/2025. Premiums estimated to rise to a total cost of \$95,350. This cost is shared between the three funds (General / Water / Sewer). It includes flood insurance coverage for two buildings which were damaged during Hurricane Florence.
- We also budget for a \$1,500 deductible in each fund (3), for a total budget of \$99,850.
- NCLM for Workers' Compensation
 - Budgeting a 0% increase in Workers' Compensation rates.
 - Cost of premium tied to salary.

Electricity Expense

Departments	FY 2025			FY 2026	
	Budget	Actual YTD (3/1/25)	Projected	Forecast*	Budget
Water Supply	11,000	8,962	13,442	13,862	14,000
Sewer Collection	8,600	7,282	10,923	11,264	11,500
Sewer Treatment	36,700	21,859	32,788	33,811	34,800
Public Buildings**	21,000	15,187	22,781	24,954	25,000
Parks	10,500	4,456	6,683	6,892	7,500
Street Lights	49,300	33,457	50,186	51,239	51,500
TOTAL	137,100	91,203	136,804	142,023	144,300

* Forecast includes a 2.8% rate increase, plus a 1% increase in demand in all accounts except street lights

** Includes \$2,600 for gas and \$6,600 for utilities at municipal building, town hall & PW building

The last Duke Energy Progress multi-year rate adjustment request before the North Carolina Utilities Commission was approved and went into effect on October 1, 2023. The Year 3 rates went into effect on October 1, 2025, with an increase of 2.8%.

-Per communications with District Manager, Lauren Wargo on March 17, 2025

Based on this communication, I have included a 2.8% increase effective July 1, 2025.

Short-Term Energy Outlook

STEO

March 2025

March 2025

Short-Term Energy Outlook

Overview

U.S. energy market indicators	2024	2025	2026
Brent crude oil spot price (dollars per barrel)	\$81	\$74	\$68
Retail gasoline price (dollars per gallon)	\$3.30	\$3.20	\$3.20
U.S. crude oil production (million barrels per day)	13.2	13.6	13.8
Natural gas price at Henry Hub (dollars per million British thermal units)	\$2.20	\$4.20	\$4.50
U.S. liquefied natural gas gross exports (billion cubic feet per day)	12	14	16
Shares of U.S. electricity generation			
Natural gas	42%	40%	40%
Coal	16%	16%	15%

The U.S. Energy Information Administration (EIA), the statistical and analytical agency within the U.S. Department of Energy (DOE), prepared this report. By law, our data, analyses, and forecasts are independent of approval by any other officer or employee of the U.S. Government. The views in this report do not represent those of DOE or any other federal agencies.

Gasoline Expense Budget

FY25-26	Retail Price / Gallon	\$2.75	\$3.00	\$3.25	\$3.50	\$3.75	\$4.00	\$4.25		
	Less Federal & State Taxes	0.588	0.588	0.588	0.588	0.588	0.588	0.588		
	Budget Price / Gallon	\$2.16	\$2.41	\$2.66	\$2.91	\$3.16	\$3.41	\$3.66		
									\$ Change vs. FY25	
		GALLONS	COST							
Police	7 Vehicles	6500	14,053	15,678	17,303	18,928	20,553	22,178	23,803	\$905
Public Works	2 Vehicles	1200	2,594	2,894	3,194	3,494	3,794	4,094	4,394	-\$1,249
Water / Sewer	3 Vehicles	2500	5,405	6,030	6,655	7,280	7,905	8,530	9,155	-\$941
	TOTAL	10200	\$ 22,052	\$ 24,602	\$ 27,152	\$ 29,702	\$ 32,252	\$ 34,802	\$ 37,352	-\$1,285

This budget uses a price of \$3.50/gallon retail cost.

Per gallon price, multiplied by the total gallons estimated for each department as noted above, determines the total estimated budget for each department.

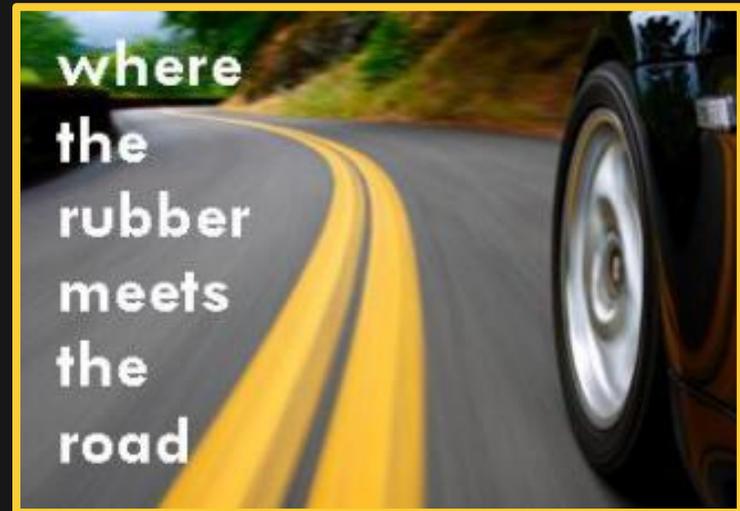
Last year, we used the price of \$3.75 /gallon for budgeting. As noted earlier, the price for calendar years 2025 & 2026 is projected to be lower than the price we have budgeted in FY26. But, as always..... who knows????

Due to volatility, this is the one of the most difficult components to predict. I always round up on pricing to provide a little wiggle room.

General Fund Departments

The previous slides addressed variables that may impact many, but not all, departments. Now, on to the individual departments:

- **Governing Body**
- **Administration**
- **Finance**
- **Tax Listing**
- **Legal**
- **Elections**
- **Streets**
- **Stormwater**
- **Public Works**
- **Public Buildings**



For FY 25-26 my primary goals (in no certain order) were to:

- 1. Keep property tax increase to a minimum 
- 2. Avoid any fee increases in general fund 
- 3. Build fund balance and/or reduce dependency on it to balance budget 
- 4. Keep our COLA consistent with CPI 
- 5. Avoid any reduction of staff, employee benefits or services offered 
- 6. Fully fund Phase 1 of 5-year road maintenance plan 
- 7. Maintain conservative revenue estimates especially with regards to sales tax 
- 8. Continue funding for Council-initiated discretionary projects 
- 9. Keep town-funded capital projects to a minimum and use grant-funded projects in their place 
- 10. Provide CIP contribution for future park project 

My proposed budget accomplishes 9 out of 10 of these goals

- There is uncertainty related to the national and world economy. The state economy is in a slow-down mode.
- As of today, I am estimating a total property value of \$463,245,000 which is a \$2,921,122 increase over last year's final value.
- For FY26, I budgeted a 1.0% increase over projected sales tax revenue, except for 0% change in hold harmless tax. Very conservative! New budget also includes an 6.0% reduction in telecom tax and a 4% reduction in video programming tax.
- Includes a 13.62% increase in ad valorem tax revenues vs. current year budget, due in large part to a **2¢ increase** in property tax rate and the implementation of a **new \$10 per vehicle fee**. These increases are estimated to generate \$123,000 in new revenue.
- Little to no change in most other recurring revenues
- \$31,388 or 9.7% reduction in fund balance appropriation

What's Up ?

➤ COLA	+ 2.8%
➤ Medical	+ 7.0%
➤ LGERS	+ 1%
➤ IT	+ 3%
➤ Property Ins.	+ 10%
➤ Electric	+ 3.8%
➤ L&L	+ 3.0% *
➤ CIP funding	+ 75%
➤ Paving	+ 42%

* 3.0% contract increase for tonnage and assumes that we will have a contract in place next FY.

What's Down ?

➤ Legal	-10%
➤ Grounds Contract	-100%
➤ Fuel Price	-7%

What's New ?

- Public Works Position
- 7-year vehicle replacement
- 2¢ tax rate increase
- \$10 vehicles license fee

This gives you an idea of some of the more significant items that are up, down or new.

General Fund Summary

(after the previously discussed variables are applied)

- Represents a 9.6% increase in spending over FY25 (+\$236,693)
- Increase tax rate of 26¢ and new \$10 vehicle fee
- Maintains all current programs and services
- First full year of funding for 1 additional FT employee in PW
- Includes CIP funding of \$152,000 (+\$65,243 vs. in FY25)
- Contains no funding for LESA
- Provides 2.8% COLA for all employees, plus 1% longevity (standard)
- Provides \$229,350 for street paving program (+\$68,096 vs. FY25)
- Maintains conservative revenue estimates, as is my SOP
- Includes \$50,000 discretionary funding, \$94,000 for 2 vehicles, \$42,000 for stormwater projects, and more
- Includes \$293,767 appropriation from fund balance (-\$31,388 or -9.65% vs. FY25). Projects an unspent amount of \$207,900 from the fund balance appropriation (FBA) in FY25, which means that FBA for FY26 can be viewed as all unspent FBA in FY25, plus only \$85,867 of new FBA in FY26. Ideal budget includes \$0 FBA
- Projects a fund balance of 81.5% (which is over \$1,600,000) at year end FY26

Governing Body

Governing Body		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
4110									
121	Wages & Salaries	18,300	18,300	18,300	17,883	19,500	8,625	18,375	19,500
170	Council & Spouse Expense	3,761	3,781	2,850	851	7,000	2,244	2,244	5,500
181	FICA	1,400	1,400	1,400	1,368	1,492	660	1,406	1,492
186	Workers' Compensation Ins.	66	61	68	63	68	48	48	42
171	Mayor's Representation	2,000	1,735	2,000	1,123	2,000	690	1,000	1,500
481	Indirect Cost- Labor	-9,883	-9,883	-9,884	-9,884	-10,530	-7,020	-10,530	-10,517
491	Dues & Subscriptions	8,356	7,140	8,616	11,576	8,470	6,348	8,399	8,683
499	Misc- Contributions	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
550	Discretionary Projects	0	0	21,000	0	38,500	24,774	38,500	50,000
	TOTAL	27,000	25,534	47,350	25,980	69,500	39,369	62,442	79,200
On each slide, this figure represents the adopted FY24-25 budget amount →						69,500			

121– Wages & Salaries – Mayor - annual salary \$4,500. Council Members - annual salary \$3,000 each.

170 – Board Member Expenditures –

NCLM Conference	2,000	Registration for 4 at \$500
	2,000	Lodging for 4 at \$500
Essentials of Municipal Government	0	
Other Travel and Subsistence	<u>1,500</u>	
	5,500	

550- Funding for Discretionary Projects 50,000



Governing Body

491– Dues & Subscriptions–

Eastern Carolina Council	400 (1,200 total G/W/S)
Metropolitan Planning Organization	3,052
NB Area Chamber of Commerce	325
NC Coastal Federation	60
NC League of Municipalities	4,300
UNC School of Government	<u>546</u>
	8,683

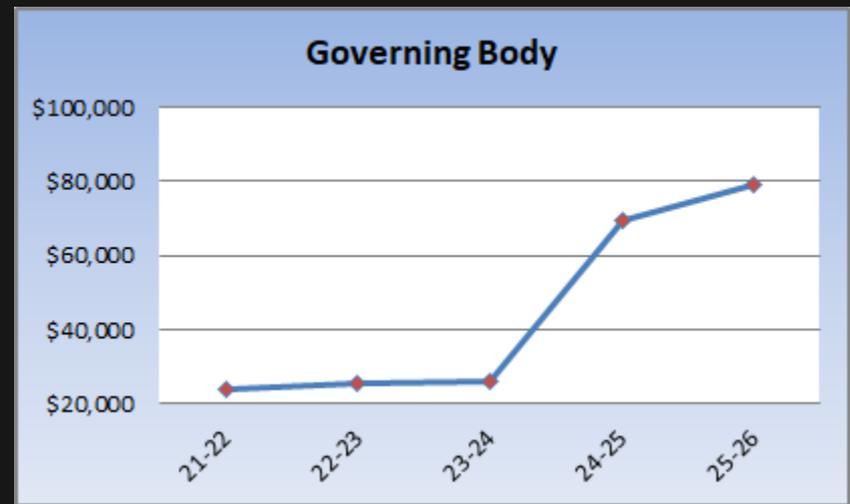
499– Misc. Contributions– Appropriation to Highway 17 Association	1,500
Appropriation to Allies for Cherry Point	1,500

6 Member Board:

- 1-Mayor
- 5-Council Members

14% increase (current, as amended vs. proposed)

For all departmental graphs:
25-26= proposed budget (yellow box)
24-25= current, as amended, budget (green box)
All other= actual amounts spent



Advisory Boards and other Town Supported Organizations

ADVISORY BOARDS	AKA	25-26 Funding	% of General Fund
Parks and Recreation	P&R	\$6,000	0.223%
Environment and Waterway	EWAB	\$2,900	0.108%
Planning Board	PB	0	0%
Community Appearance Commission	CAC	\$5,500	0.204%
ORGANIZATIONS			
Community Watch	CW	\$1,810	0.067%
Community Organic Garden	RBCOG	0	0%
	TOTAL	\$16,210	0.60%
1% of General Fund =		\$ 26,920	
1 cent of tax rate generates=		\$ 46,209	

The budgets for these groups appear in various departments throughout the General Fund. This chart shows how their budgets compare in size to the overall budget. Combined, their budgets represent about $\frac{6}{10}$ of 1% of the General Fund budget.



Transportation Advisory Committee (TAC)

February 5, 2025

Memorandum

To: Foster Hughes - City Manager, New Bern
Jack B. Veit III - Manager, Craven County
Stephanie Semprini - Town Clerk, Bridgeton
Delane Jackson - Town Manager, River Bend
Holly Willis - Town Clerk, Trent Woods

From: Deanna Trebil, MPO Administrator

Subject: FY 2026 MPO Funding and Local Match

At their February 5, 2025 meeting, the New Bern Area MPO Transportation Advisory Committee unanimously approved the draft FY 2026 Unified Planning Work Program contingent upon NCDOT's review.

The 104f Federal Highway Planning grant request is for \$176,500, with a required local match of \$43,750, for a total of \$220,250 programmed for FY 2026. The 5303 Federal Transit Planning grant request is \$53,638 with a State match of \$6,705 and a required local match of \$6,705 for a total of \$67,047 programmed for FY 2026. The combined required local match is \$50,455.

Please use the following amounts when including the MPO's local match in your jurisdiction's FY 2026 annual budget:

FY 2026 PL104 and 5303 Local Match	Jurisdiction	% of UZA	FHWA Cost Share	FTA Cost Share	Total Cost Share
\$50,454.70	New Bern	65.21%	\$28,527.57	\$4,371.86	\$32,899.43
	Bridgeton	0.73%	\$318.18	\$48.76	\$366.94
	Trent Woods	8.49%	\$3,714.21	\$569.20	\$4,283.41
	River Bend	6.05%	\$2,645.71	\$405.46	\$3,051.17
	Craven County	19.53%	\$8,544.32	\$1,309.42	\$9,853.74

Please contact me at 639-7592 or via email at trebil.deanna@newbernc.gov if you require additional information.



P.O. Box 1673 • New Bern, NC 28563

February 3, 2025

Mr. Delane Jackson
Manager
Town of River Bend
45 Shoreline Drive
River Bend, NC 28562

Dear Mr. Jackson:

The Highway 17/64 Association greatly appreciates the support of the Town of River Bend over the years. Our mission continues to be to build US 17 from South Carolina to Virginia to the highest possible standard, and to build I-87 between Raleigh and Norfolk to interstate standards as soon as possible. We have accomplished many of our goals over our 19 years of advocacy but still have much to do. For fiscal year 2026 we respectfully ask River Bend to consider a contribution of \$1,500 so that we can continue our important work.

Despite several years of greater financial investment, NCDOT still faces fiscal challenges. The unprecedented damage of Hurricane Helene caused both short and long-term fiscal problems for NCDOT. It is expected that NCDOT's cost of recovery, even after all federal reimbursements, will be in excess of \$1.5 billion. That dramatic cost will have to be borne by the entire department, causing constraints on both operations and capital investment. It is incumbent on the Highway 17/64 Association to minimize impacts on projects in the US 17 and US 64 corridors and ongoing maintenance and upkeep in our eastern NC highway divisions.

The good news is that the Highway 17/64 Association has a seat at the table when policy and funding decisions are made at NCDOT and the General Assembly. Our Association was an important advocate for the transfer of over \$600 million each year to transportation from the state's general sales tax receipts. And the Association was able to restore funding to an \$82 million project in Craven County that had been removed from the State Transportation Improvement Program (STIP) due to lack of funding.

The Association will continue to focus on three important goals in the coming year:

- Keep all current projects on schedule and accelerate US 17 and US 64 projects on the STIP that had been delayed.
- Seek long-term, sustainable funding for NCDOT – especially rural transportation needs – through leadership in NC Go!
- Continue to work with RPOs and MPOs to evaluate and prioritize US 17 and US 64 projects.

Your continued support of the Highway 17/64 Association will enable us to achieve our mission and make eastern North Carolina safer and more prosperous. Thank you very much.

Sincerely,

Marc Finlayson
Executive Director

*Thanks for River Bend's
continuing support Delane!
Marc*



February 14, 2025

Mr. Delane Jackson
Manager
Town of River Bend
45 Shoreline Drive
River Bend, NC 28562

Dear Mr. Jackson:

On behalf of Allies for Cherry Point's Tomorrow (ACT) let me thank the Town of River Bend for its continuing financial commitment to our work in support of Marine Corps Air Station (MCAS) Cherry Point and Fleet Readiness Center (FRC) East. It is ACT's mission to educate the public about the importance of Cherry Point to our national defense and to our state and regional economic prosperity.

ACT will continue its mission of informing our citizens about the importance of Cherry Point, especially in light of changes taking place there to support the deployment of six squadrons of F-35 Joint Strike Fighter aircraft. The first two squadrons have been activated for duty. Cherry Point is also positioned well for the expansion of current missions, such as Unmanned Aerial Systems (UAS), and poised to accept new missions as we project power for our nation.

ACT will continue to work with our partners to understand and influence federal and state policy and spending decisions on the future of MCAS Cherry Point and FRC East. ACT will engage with our policy makers and the Cherry Point region critical issues such as these:

- Military Construction (MILCON) investment at the air station and FRC that enhance our missions, especially in light of budget uncertainties and changing global priorities;
- Public-public and public-private partnerships that encourage collaboration and innovation at FRC East, and working to make such agreements more practical, and;
- Encroachment on the installation and its training ranges, including wind energy policy at the federal and state level and the potential adjacent land ownership by unfriendly foreign businesses or individuals.

And as a 501(c)(3) charitable non-profit, ACT can also focus on quality-of-life programs that benefit our active-duty Marines, their families, and our veterans. Our first charitable endeavor was to launch a scholarship program with our three regional community colleges that will provide financial assistance for transitioning Marines. By enabling skills training not otherwise covered by the GI Bill we can provide a pathway to good jobs and keep these new veterans in our communities.

We respectfully ask the Town of River Bend to contribute to ACT in the amount of \$1,700 for FY 2026. Please visit our website and FaceBook page throughout the year for up to date information about our activities. Thanks again for your support of our important work.

Sincerely,

Will Lewis
President
Allies for Cherry Point's Tomorrow



RECEIVED

MAR 24 2025

TOWN OF RIVER BEND

Date: March 19, 2025

To: Town of River Bend

From: Eastern Carolina Council (ECC)

Re: ECC Dues for FY 25/26
(THIS IS NOT AN INVOICE; Communities will receive invoices in July)

On behalf of the Eastern Carolina Council (ECC) Board and staff, thank you for your continued support of our organization and region. Your membership dues provide financial resources for ECC to support and assist your community and build regional collaborative efforts and initiatives. We send this memo to assist you in the preparation for your 2025-26 Budget. Dues are based on North Carolina Office of State Budget and Management (OSBM) population estimates for 2023 (most recent).

The estimated ECC dues for 2025-26 are based on the same structure as 2024-25. Municipal fees will be \$0.40 per capita, and the county fees will be \$0.20 per capita, and the counties will additionally pay the counties' matches for Transportation, Economic Development, and Aging services.

Based on the OSBM numbers, Town of River Bend's population estimate is 2874. (For the calculation of dues, the population estimate for counties does not include the municipalities and incorporated towns within the county.) **The estimated dues for your jurisdiction for FY 2025-26 are \$1150.** (For counties, this amount includes your estimated Transportation, Economic Development, and Aging matches, as well.)

We appreciate your membership and partnership, and we look forward to serving you in the future. If you have any questions, please contact me at 252.638.3185 x 3005 or at dbone@eccog.org.

Thank you,

David Bone
Executive Director

Administration

Administration		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
4120									
121	Wages & Salaries	209,499	208,577	238,697	238,672	240,462	156,622	237,115	249,437
122	Overtime	0	0	0	0	0	0	0	0
134	401(k) Retirement	10,476	10,429	11,942	11,934	11,627	7,831	11,856	12,072
181	FICA	16,303	16,245	18,582	18,566	17,789	12,187	18,452	18,745
182	Loc Govt Emp Retirement	25,353	25,238	30,735	30,669	33,706	21,300	32,247	36,806
183	Group Insurance (medical & life)	25,465	22,790	25,713	21,916	28,348	19,781	29,867	29,982
185	Unemployment Comp.	0	0	0	101	0	0	0	0
186	Workers' Compensation Ins.	1,192	1,220	1,367	1,521	1,509	1,123	1,123	1,017
189	Automobile Allowance	3,600	3,600	3,600	3,600	3,600	2,354	3,600	3,600
310	Travel & Subsistence	1,500	1,567	2,500	956	2,400	703	1,000	2,300
395	Training	2,000	1,600	2,250	1,070	2,150	2,005	2,150	2,150
399	Contracted Services	296	290	346	509	492	285	477	492
498	PEG Channel Support	28,170	25,600	28,170	25,765	26,000	13,396	25,976	26,000
260	Office Supplies	4,500	3,120	4,500	3,431	4,195	2,634	3,600	4,195
320	Telephone & Postage	2,500	2,059	2,500	2,062	2,500	1,610	2,500	2,875
370	Advertising	1,000	78	1,000	0	800	0	300	700
391	Legal Advertising	1,000	1,871	1,000	738	800	108	300	700
340	Printing	300	0	300	0	300	0	0	300
352	Maint & Repair- Equip	0	0	0	0	0	0	0	0
430	Equipment Rental	6,388	5,923	5,970	6,387	5,000	3,142	4,915	5,001
450	Property and Liability Insurance	26,899	25,629	29,370	29,985	34,484	35,296	35,296	40,326
491	Dues & Subscriptions	785	859	985	740	974	367	712	1,060
481	Indirect Cost- Labor	-70,917	-70,918	-78,625	-78,626	-87,236	-58,157	-87,236	-90,991
499	Miscellaneous	491	2,872	1,098	1,479	1,300	480	480	1,233
	TOTAL	296,800	288,649	332,000	321,476	331,200	223,066	324,731	348,000
						331,200			

Administration

310/395 – Travel/Training– Includes NCLM conference.

498 – PEG Support– This amount is simply a “pass-through” of state funds to our PEG provider, CTV-10.

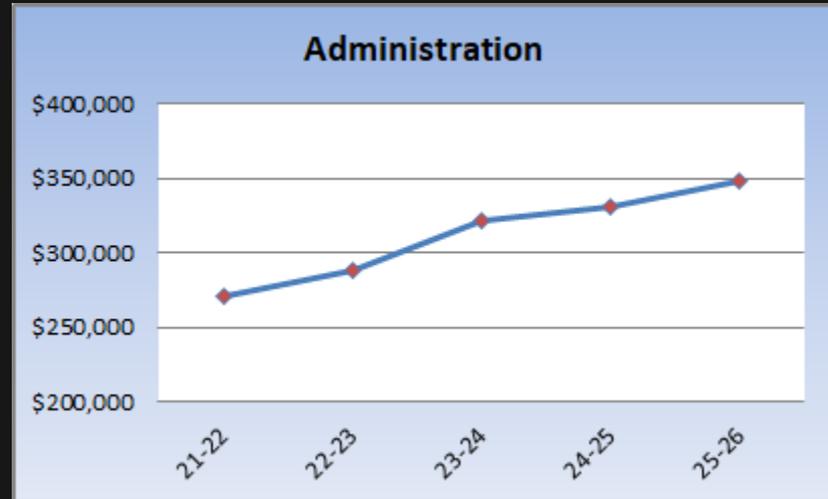
450 – Property and Liability Insurance	General	Water	Sewer	Total
	\$40,326	\$25,162	\$34,362	\$99,850

Includes flood insurance and deductibles (\$1,000 property/\$500 auto in each fund)

3 Employees:

Manager
Town Clerk
Deputy Clerk

5% increase



Finance

Finance		22-23		23-24		24-25		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		Projected Year-End
4130									
121	Wages & Salaries	79,306	78,198	84,735	84,774	86,399	58,584	87,905	91,510
134	401(k) Retirement	3,720	3,825	4,044	4,239	4,235	2,929	4,395	4,486
181	FICA	6,072	5,897	6,722	6,402	6,480	4,427	6,640	6,863
182	Loc Govt Emp Retirement	9,000	9,256	10,805	10,894	11,965	7,968	11,955	13,359
183	Group Insurance	8,523	7,208	8,628	8,414	9,492	5,398	9,844	10,046
185	Unemployment Comp.	0	0	0	-8	0	0	0	0
186	Workers' Compensation Ins.	174	152	199	204	208	107	107	126
310	Travel & Subsistence	1,150	0	628	0	1,257	0	50	1,200
395	Training	1,200	525	1,200	335	1,200	0	250	1,200
191	Professional Svcs- Auditing	5,733	4,900	8,000	7,667	8,000	6,667	6,667	8,000
382	Banking Services	1,006	960	1,014	1,005	1,014	744	1,014	1,118
393	Temporary Help Services	0	0	0	0	0	0	0	0
441	Edmunds Service & Maint.	4,488	5,124	4,712	4,733	4,969	4,956	4,956	5,191
482	Indirect Labor Cost	22,886	22,886	29,806	35,734	28,859	21,485	28,859	30,169
481	Labor Allocation	-47,680	-47,680	-64,584	-64,584	-58,312	-41,120	-58,312	-62,055
299	Supplies & Materials	3,500	408	2,064	538	6,150	210	6,150	5,500
381	Other IT Services	1,322	1,366	2,890	3,276	2,165	1,385	1,989	2,165
440	VC3 IT Service & Maint.	26,438	27,782	29,938	27,691	31,608	19,331	28,975	33,871
491	Dues & Subscriptions	300	160	300	210	300	260	260	300
499	Miscellaneous	1,562	2,348	3,080	2,570	2,983	2,810	2,810	3,452
520	Capital Outlay- Equip	5,100	4,475	625	0	0	0	0	0
760	Install. Purchase - Principal	0	0	0	0	0	0	0	0
770	Install. Purchase - Interest	0	0	0	0	0	0	0	0
	TOTAL	133,800	127,789	134,806	134,093	148,972	96,140	144,514	156,500
						156,500			

Finance

191 – Professional Service – For audit. Total \$24,000 is split equally with general, water and sewer also includes \$3,000 for single audit if needed and \$1,000 other

382 – Banking Services – Fees split with water and sewer. Bank fees associated with maintaining our Operating Account including ACH files, deposits, checks processed, etc.

441 – Edmunds financial software support - Total = \$12,977. Split 40% General Fund, 30% Water, 30% Sewer.

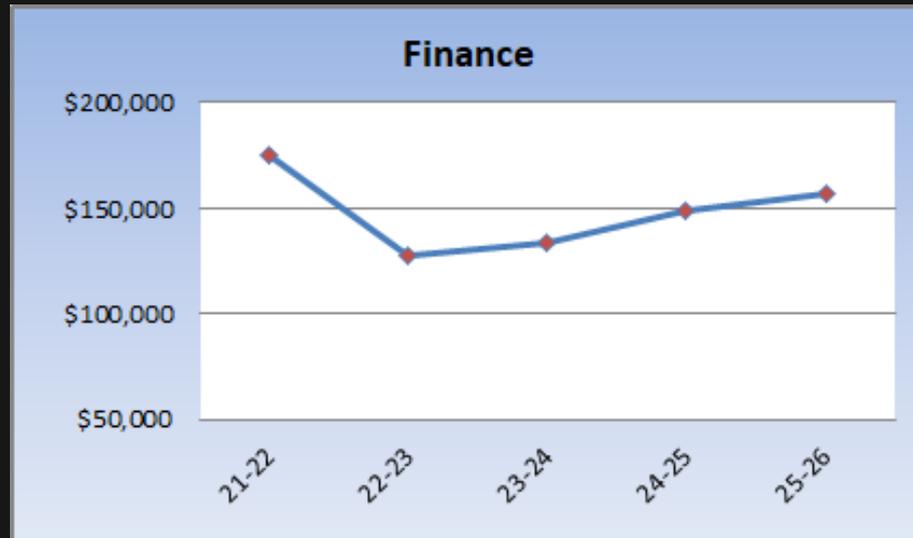
482 – Indirect Labor Cost – Pays 35% of our Finance Assistant compensation to Water/Sewer (per allocation).

440 – VC3 IT Service and Maintenance - Hosted Desktop Contract: \$70,649 + \$5,340 support (additional 20 hours service per year)+ \$8,690 web page= \$84,679 which is split 40% General, 30% Water, 30% Sewer.

Finance

491 – Dues & Subscriptions –

Government Finance Officer's Association	\$200
NC Government Finance Officer's Assn.	\$100



Employee:

Finance Administrator

5% increase

Tax Listing/Collection

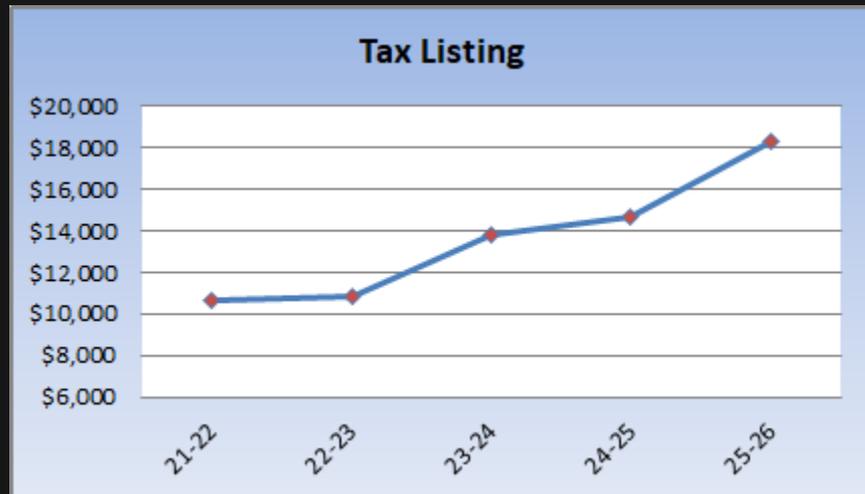
Tax collection		22-23		23-24		24-25		25-26	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25	Projected Year-End	Proposed Budget
4140									
392	RE & Pers Prop Collection Fee	7,600	7,280	10,133	9,884	10,200	9,701	10,200	11,160
394	Motor Veh Collection Fee	4,000	3,543	3,967	3,872	4,500	1,701	4,500	7,140
TOTAL		11,600	10,823	14,100	13,756	14,700	11,402	14,700	18,300

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)				

No Employees

Provided by Craven County & NCVTS

24% increase



Tax Listing/Collection

 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 Recycle Fee Regular \$72.00 Disabled Veterans \$30.00 Elderly / Disabled (on maximum income of \$37,900) \$30.00
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	
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
<u>River Bend</u>		<u>0.4448</u>	<u>0.2400</u>	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@covacitync.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		

The chart to the left shows all the current tax rates in Craven County. River Bend has the next-to-lowest municipal rate. Even with the proposed 2¢ increase to 26¢, our rate would still be the next-to-lowest rate, by 7¢. Only Trent Woods' rate, at 17¢, is lower than ours. It is important to note that, based on the County's most recent estimate, the property value in Trent Woods is \$944,500,000 whereas the property value in River Bend is only \$463,245,000. Their property value is more than double (103%) ours. If we had their value, we could generate the same revenue that 26¢ generates, but with a rate of only 12.75¢. Conversely, if Trent Woods had our value, they would have to raise their rate to 34.7¢ to generate what their 17¢ rate does. Obviously, property value is an important variable in the property tax equation.

Tax Administrator

Craven County



Leslie L. Young
Tax Administrator

January 17, 2025

Ms. Kristie J. Nobles, Clerk
Town of River Bend
45 Shoreline Drive
River Bend, NC 28562-8970

Re: 2025 Valuation Estimate for Town of River Bend

Kristie,

The following is an estimate only tax base for the Town of River Bend for 2025:

Real Property:	\$ 400,000,000
Personal Property:	\$ 8,545,000
Certified Valuation:	\$ 4,700,000
Registered Motor Vehicle:	<u>\$ 50,000,000</u>
Total	\$ 463,245,000 (Estimate Only)

Please feel free to contact me with any questions.

Respectfully submitted,

Ms. Leslie L. Young
Craven County Tax Administrator

Legal

Legal 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
4150									
192	Professional Services - General	32,350	30,286	40,090	33,373	49,000	14,476	25,000	44,000
192	Prof Svcs. - FEMA Floodplain								
192	Prof Svcs - Lawsuits								
192	Prof Svcs. - Personnel Policy review								
TOTAL		32,350	30,286	40,090	33,373	49,000	14,476	25,000	44,000
						49,000			

192 – Professional Services– Current fee is \$275 per hour

No Employees

10% decrease



Elections

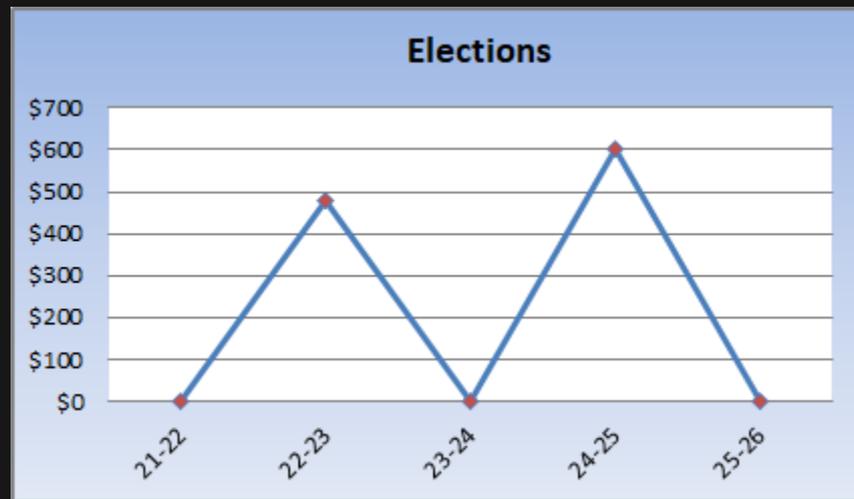
Elections		22-23		23-24		24-25		25-26	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 03/10/25	Expend. as of 02/28/25	Projected Year-End	Proposed Budget
4170									
299	Supplies and Materials	0	0	0	0	0	0	0	
399	Contracted services	550	477	0	0	600	491	491	
	TOTAL	550	477	0	0	600	491	491	
						600			

399 – Contracted Services— Cost of local election charged by Craven County. This is always an estimate based on County projections.

No Employees

This is an every-other-year expense.

**Next election:
November, 2026 for
seats currently held
by: Benton, Sheffield
& Weaver**



Street Maintenance

Street Maintenance		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
4510									
121	Wages & Salaries	28,303	28,037	32,130	32,041	49,610	27,082	44,725	55,075
122	Overtime	0	11	0	293	0	0	0	0
134	401(k) Retirement	1,435	1,398	1,535	1,531	1,652	1,331	2,236	2,758
181	FICA	2,195	2,126	2,600	2,454	2,814	2,060	3,421	4,220
182	Loc Govt Emp Retirement	3,610	3,383	4,096	3,935	4,661	3,620	6,083	8,208
183	Group Insurance	6,242	5,370	6,299	5,564	6,942	5,216	10,127	12,231
185	Unemployment Comp.	0	0	0	30	0	0	0	0
186	Workers' Compensation Ins.	1,356	1,129	1,955	1,742	2,115	1,028	1,028	1,778
193	Professional Services - Engineer	7,700	6,700	7,700	6,700	14,200	10,940	14,200	9,000
399	Contracted Services	1,338	0	1,288	1,500	6,300	6,395	7,695	1,300
299	Supplies & Materials	9,500	2,893	9,851	1,560	9,693	1,442	8,500	9,893
481	Indirect Cost- Labor	-8,679	-8,680	-10,154	-10,154	-12,856	-8,119	-12,856	-16,813
550	Capital Outlay - Other Equip	0	0	0	0	0	0	0	0
591	Capital Outlay - Rdwy/Pvmt	140,000	144,075	209,850	189,240	161,254	0	154,000	229,350
TOTAL		193,000	186,443	267,150	236,435	246,385	50,995	239,159	317,000
235,000									

Street Maintenance

121 (and other payroll related items) – 25% of Public Works employees wages and benefits.

193 – Professional Services– Engineering Services for paving/other.

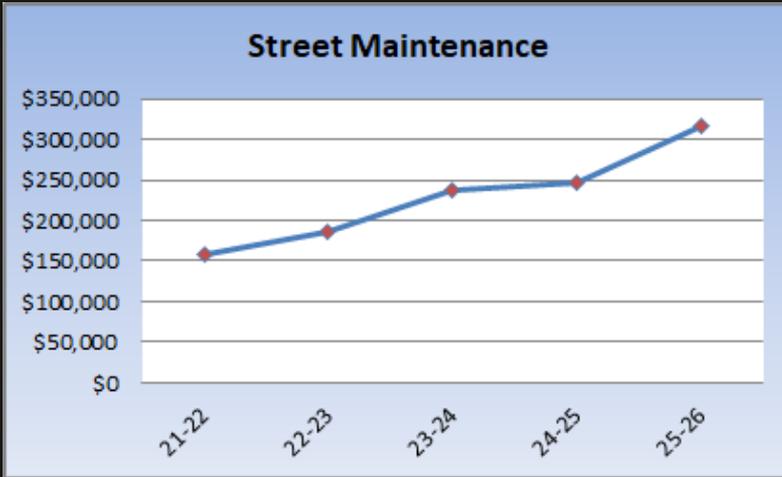
299– Supplies and Materials –

Cold Patch	2,000
Sealer	1,000
Signs	2,500
Gravel for shoulders	2,000
Other Supplies and Materials	<u>2,393</u>
	\$9,893

550 – Capital Outlay- None

591- Paving	Norbury	124,000
	Pilot Place	11,500
	Marina Road	32,100
	Wakefield Drive	41,750
	Painting/Reflectors	10,000
	Contingency	<u>10,000</u>
		\$229,350

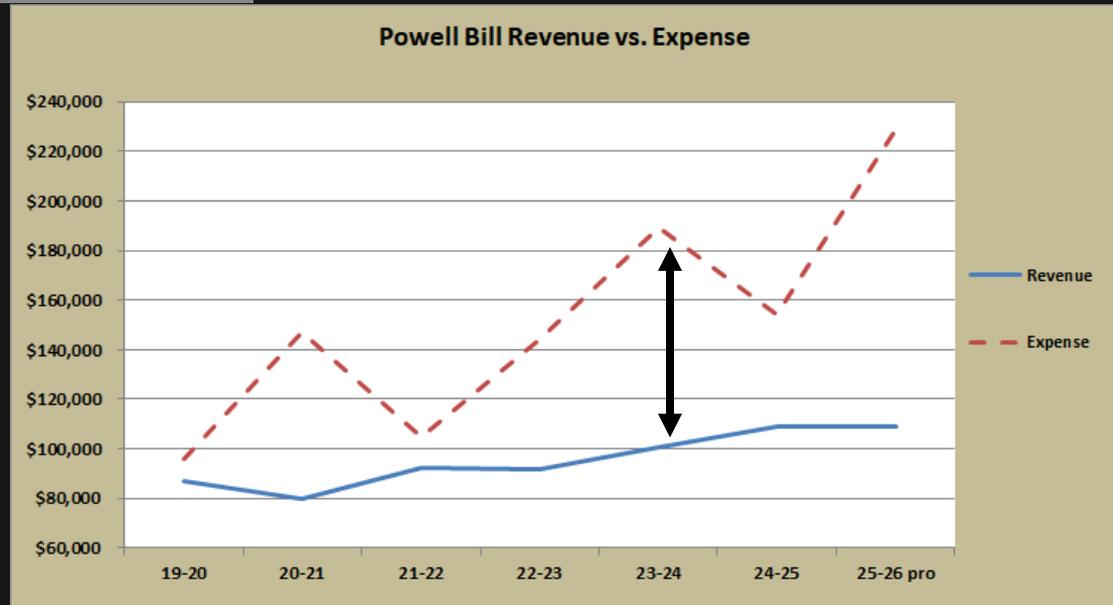
Street Maintenance



Budgeted cost for paving/patching are based on estimates from the town's engineer. Actual costs will be determined after bids are received.

3 Employees: 25% allocation

29% increase



The difference in street paving expense and our Powell Bill revenue is paid from other general fund revenue. In FY26, that difference will be \$120,350.



AVOLIS ENGINEERING, PA

P.O. Box 15564 · New Bern, North Carolina 28561 · 252.633.0068 · License No. C-0706

April 7, 2025

Mr. Delane Jackson
Town Manager
Town of River Bend
45 Shoreline Drive
River Bend, NC 28562

RE: 2025 Paving Program - Town of River Bend

Dear Delane:

Based upon my review of the roads in River Bend, I suggest the following for the 2025 Paving Program in priority order:

- | | |
|---|------------------|
| 1. Partial Patch and Pave Norbury Drive | \$124,000 |
| 2. Pave Pilot Place | \$ 11,500 |
| 3. Pave Marina Road | \$ 32,100 |
| 4. Patch and Pave Wakefield Drive | \$ <u>41,750</u> |

Paving Total \$209,350

Project Design & Bidding \$ 5,000

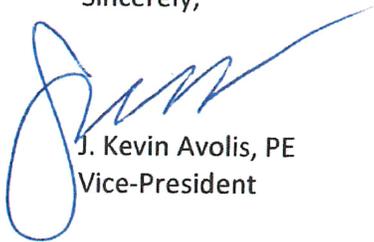
Project Management \$ 2,500

Project Total \$216,850

Each of the above items will be solicited as a Bid Item in order to determine pricing for each road segment.

Please advise me of the Town's thoughts.

Sincerely,



J. Kevin Avolis, PE
Vice-President

4.0 SUMMARY AND RECOMMENDATIONS

The prioritized listing of roadway maintenance and repair needs provides the recommended sequence of repair and maintenance efforts as of July 2024. The following road segments were identified that are of original construction and have not received an overlay in the Town's Maintenance Program:

<ul style="list-style-type: none">• Margo Court	FY25 \$11,500
<ul style="list-style-type: none">• Norbury Drive (\$124,000)• Marina Road (\$32,100)• Wakefield Drive (\$41,750)• Pilot Place (\$11,500)	FY26 \$209,350
<ul style="list-style-type: none">• Lantern Lane (\$7,700)• Quarterdeck Cluster I and II (\$84,000)• Pier Pointe (\$105,100)• Bluff Court (\$12,800)	FY27 \$209,600

These roadway segments should be programmed for resurfacing as funding becomes available.

Other roadway segments identified that will require maintenance and repair needs within the next 3 to 5 years include the following:

<ul style="list-style-type: none">• Pirates Road - Shoreline Drive to Wakefield Drive	FY28 \$267,000
<ul style="list-style-type: none">• Shoreline Drive - US Highway 17 to Plantation Drive South	FY29 \$454,900
<ul style="list-style-type: none">• Plantation Drive - Gull Pointe to Shoreline Drive South	FY30 \$230,325

Stormwater Management

Stormwater Management		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
4730									
121	Wages & Salaries	16,982	16,106	19,258	19,224	39,266	16,249	26,835	33,045
122	Overtime	0	7	0	176	0	0	0	0
134	401(k) Retirement	861	803	921	919	991	798	1,342	1,655
181	FICA	1,317	1,222	1,560	1,473	1,688	1,236	2,053	2,532
182	Loc Govt Emp Retirement	2,166	1,943	2,457	2,361	2,796	2,172	3,650	4,925
183	Group Insurance	3,745	3,222	3,779	3,338	4,165	3,130	6,076	7,338
185	Unemployment Comp.	7	0	6	18	8	0	0	7
186	Workers' Compensation Ins.	813	678	1,172	1,045	1,268	617	617	1,066
193	Professional Services - Engineer	1,000	0	0	0	1,000	0	0	1,000
399	Contracted Services	278,295	33,817	10,000	300	10,000	9,750	10,000	10,000
299	Supplies & Materials	2,917	1,156	3,279	709	3,563	323	1,500	3,520
430	Equipment Rental	1,000	0	1,000	0	1,000	278	500	1,000
481	Indirect Cost- Labor	-5,208	-5,208	-6,092	-6,092	-7,714	-4,872	-7,714	-10,088
590	Capital Outlay - Other Structures	7,500	257,045	9,000	15,651	0	0	0	32,000
TOTAL		311,395	310,789	46,340	39,122	58,031	29,681	44,858	88,000
						51,200			

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

193 – Professional Services– Engineering design for projects

Stormwater Management

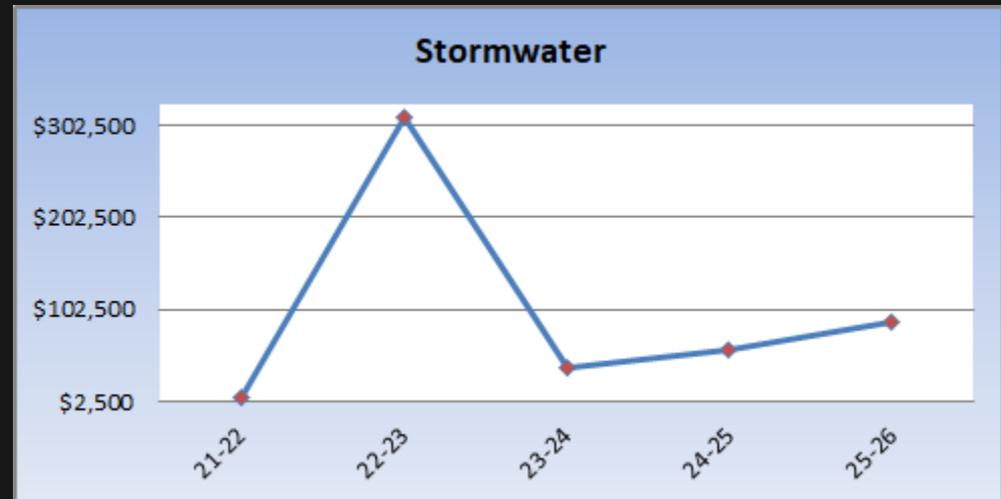
399 – Contracted Services– \$10,000 as needed for small projects.

299 – Supplies and Materials – Pipe, gravel, and other materials

590 – Capital Outlay – \$32,000 for bulkhead replacement as needed

3 Employees: 15% allocation

51% increase



Public Works

Public Works		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
4560									
121	Wages & Salaries	39,625	38,666	44,691	44,857	69,454	37,915	62,614	77,105
122	Overtime	100	88	500	732	500	0	250	500
134	401(k) Retirement	2,014	1,931	2,174	2,160	2,338	1,863	3,143	3,887
181	FICA	3,081	2,938	3,678	3,461	3,978	2,883	4,809	5,946
182	Loc Govt Emp Retirement	5,066	4,674	5,798	5,550	6,593	5,068	8,550	11,563
183	Group Insurance	8,739	7,517	8,818	7,789	9,719	7,302	14,177	17,123
185	Unemployment Comp.	0	0	0	42	0	0	0	0
186	Workers' Compensation Ins.	1,896	1,581	2,735	2,439	2,960	1,439	1,439	2,487
310	Travel & Subsistence	500	0	500	18	500	0	200	500
395	Training	500	0	500	621	500	320	500	750
399	Contracted Services	5,702	4,353	5,738	2,437	4,909	609	3,000	5,000
482	Indirect Labor Cost	53,720	53,720	59,353	59,354	62,564	41,757	62,564	64,727
481	Labor Allocation	-12,151	-12,150	-14,216	-14,216	-18,000	-11,367	-18,000	-23,539
212	Uniforms	3,600	3,352	3,600	3,690	3,900	3,691	5,401	6,400
251	Motor Fuel	6,055	2,357	4,368	2,837	4,743	1,671	3,071	3,494
299	Supplies & Materials	6,373	7,618	7,363	7,074	7,500	3,358	7,500	7,500
320	Telephone & Postage	2,000	1,775	2,000	1,779	2,000	1,187	1,847	2,000
330	Utilities-Street Lights	45,000	41,309	43,200	48,756	49,300	33,457	50,186	51,500
352	Maint & Repairs- Equip	3,930	4,472	3,500	4,521	3,400	2,928	3,400	4,057
353	Maint & Repairs- Vehicle	1,000	1,047	1,000	991	900	4,423	4,423	1,000
439	Bldg & Equip Rental	750	704	750	779	980	730	980	1,000
540	Capital Outlay- Motor Vehicles	0	0	0	0	0	0	0	46,000
550	Capital Outlay- Equipment	0	0	0	0	0	0	0	0
TOTAL		177,500	165,953	186,050	185,670	218,738	139,236	220,054	289,000
203,000									

Public Works

121 (and other payroll related items) – 35% of Public Works employees wages and benefits.

310– Travel and Subsistence– Pesticide licensure course, and others as needed.

395– Training– Pesticide licensure course, and others as needed.

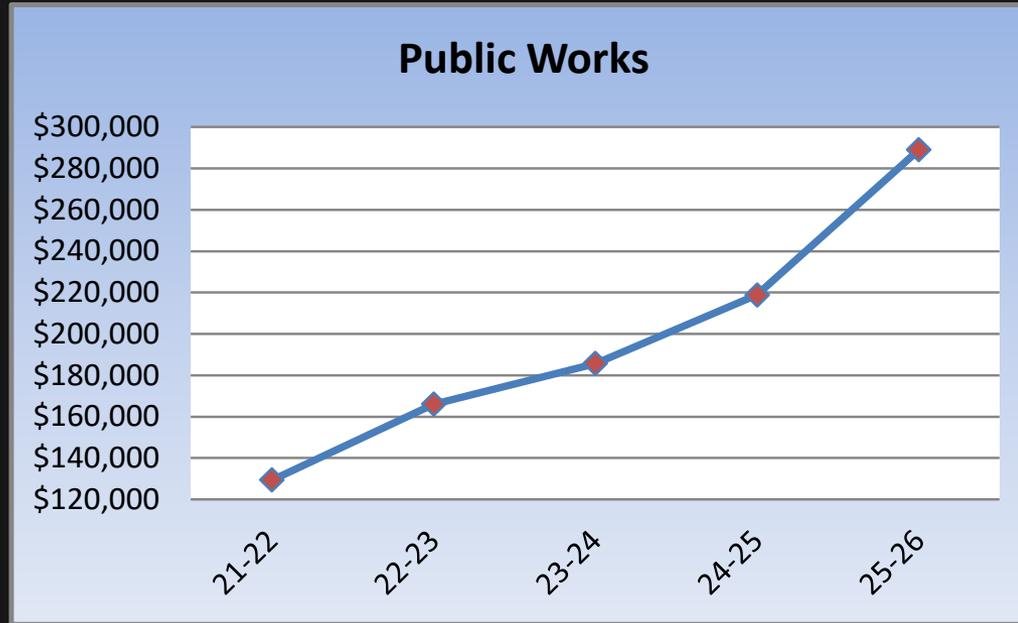
399- Contracted Services- \$5,000 as needed

482– Indirect Labor Cost– Portion of the Public Works Director, and water operator's salaries per allocation table.

540 – Capital Outlay- New Ford F250 truck- \$46,000

Currently Public Works is on a 12-year vehicle replacement plan. We are replacing a 2014 model truck. The next replacement is scheduled in FY28-29, then there is not another scheduled replacement until FY38. There are only 2 trucks in the Public Works Department.

Public Works



3 Employees: 35% allocation

- Public Works Technicians

32 % increase

Public Buildings

Public Buildings		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
4190									
121	Wages & Salaries	14,985	13,920	14,985	13,980	15,485	10,632	17,112	17,982
181	FICA	1,146	1,065	1,146	1,069	1,185	813	1,309	1,376
185	Unemployment Comp.	0	0	0	-2	0	0	0	0
186	Workers' Compensation Ins.	644	552	631	480	651	353	353	502
193	Engineering/Architectural Svcs	0	0	0	0	2,500	0	0	2,500
354	Grounds & Landscp Contracts	38,916	37,418	40,862	40,862	19,469	16,860	16,860	0
355	Wildwood Storage Facility Maint.	500	949	2,500	636	2,500	447	1,000	2,500
399	Contracted Services	7,566	3,423	14,908	12,691	6,420	2,141	4,146	6,800
211	Janitorial Supplies	2,500	1,454	2,500	2,023	2,500	1,841	2,500	2,700
299	Supplies & Materials	6,043	2,706	5,000	4,544	4,975	2,664	3,800	4,841
330	Utilities	16,500	14,682	17,600	18,593	21,000	15,187	22,781	25,000
351	Maint & Repair Bldg & Grnds	6,000	3,008	5,900	4,215	5,000	894	5,000	7,500
352	Maint & Repairs- Equipment	3,000	190	2,968	909	2,815	239	1,000	2,800
580	Capital Outlay- Bld/Structures/Imprvmnts	0	0	0	0	0	0	0	0
550	Capital Outlay- Equipment	0	0	0	0	0	0	0	0
570	Capital Outlay - Land	0	0	0	0	0	0	0	0
TOTAL		97,800	79,366	109,000	100,001	84,500	52,071	75,861	74,500
						108,000			

Public Buildings

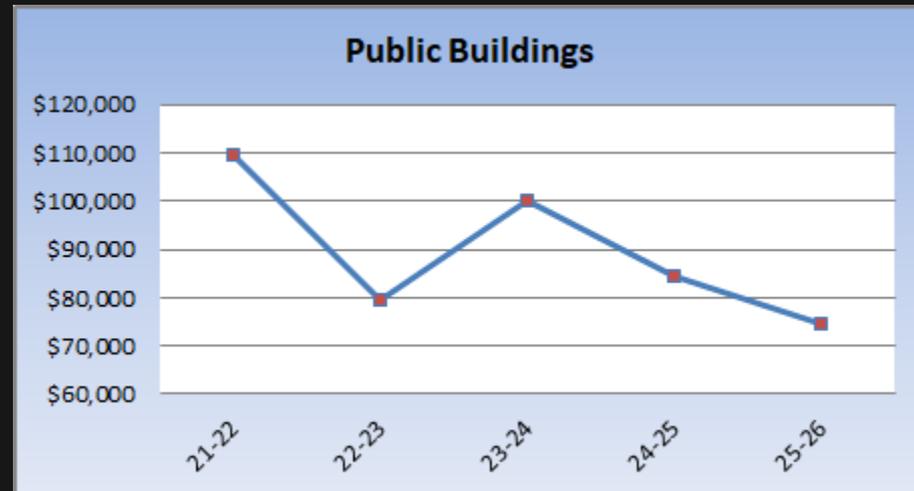
399- Contracted Services –

Pest control (consolidated service for all buildings)	2,500
Preventative Maintenance Agreement for HVAC	1,800
Landscaping	<u>2,500</u>
TOTAL	<u>6,800</u>

580- Capital Outlay- No project

1 Employee
Part-time custodian

12% decrease



Summary

General Fund Expenditure Summary						Change v. prior year		
		21-22	22-23	23-24	24-25	25-26	%	\$
Dept #	Department Name	Actual	Actual	Actual	Current Budget	Proposed		
4110	Governing Body	23,790	25,534	25,980	69,500	79,200	13.96%	9,700
4120	Administration	271,051	288,649	321,476	331,200	348,000	5.07%	16,800
4130	Finance*	175,220	127,789	134,093	148,972	156,500	5.05%	7,528
4140	Tax Listing	10,655	10,823	13,756	14,700	18,300	24.49%	3,600
4150	Legal Services	22,125	30,286	33,373	49,000	44,000	-10.20%	-5,000
4170	Elections	-	477	-	600	-	-100.00%	-600
4190	Public Buildings*	109,703	79,366	100,001	84,500	74,500	-11.83%	-10,000
4510	Street Maintenance*	158,900	186,443	236,435	246,385	317,000	28.66%	70,615
4560	Public Works*	129,268	165,953	185,670	218,738	289,000	32.12%	70,262
4730	Stormwater Management*	7,429	310,789	39,122	58,031	88,000	51.64%	29,969

There are 18 departments in the General Fund. We have discussed 10 of the 18 today. This is a summary of the ones we have discussed thus far. The other 8 will be discussed at the next workshop. Total change in these vs. FY25 adopted is an increase of \$192,874. However, \$136,596 of that increase is attributable to 3 lines in 3 departments (public works, streets & stormwater), with some of the remainder being attributed to the new PW employee.

* Budget amended since adoption as of 3-10-25

Town of River Bend

Fiscal Year 2025-2026 Budget Workshop

Date-May 1

- 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**