

DRAFT AGENDA

Budget Work Session, April 30, 2026

4:00 p.m.

1. Call to Order – Mayor
2. **VOTE**- Adoption of Agenda
3. **VOTE**- Eastern Carolina Council Membership Resolution-Jackson
4. Discussion of FY 2026-27 Proposed Town Budget, Session II - Jackson
5. **VOTE**- Recess of Meeting



Town of River Bend

Fiscal Year
2026-2027
Budget Workshop

Session II

April 30, 2026



This presentation and all of the previous presentations for the FY26-27 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 2026-27 (approved 2-19-26)



Changes Since Last Meeting

Town of River Bend

Fiscal Year 2026-2027 Budget Workshop

April 30, 2026

15. Police

16. Recreation and Special Events

17. Parks and CAC

18. Emergency Services

19. Wetlands & Waterways

20. Leaf & Limb

21. Planning and Zoning

22. General Fund- Revenue/Expense

23. 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.

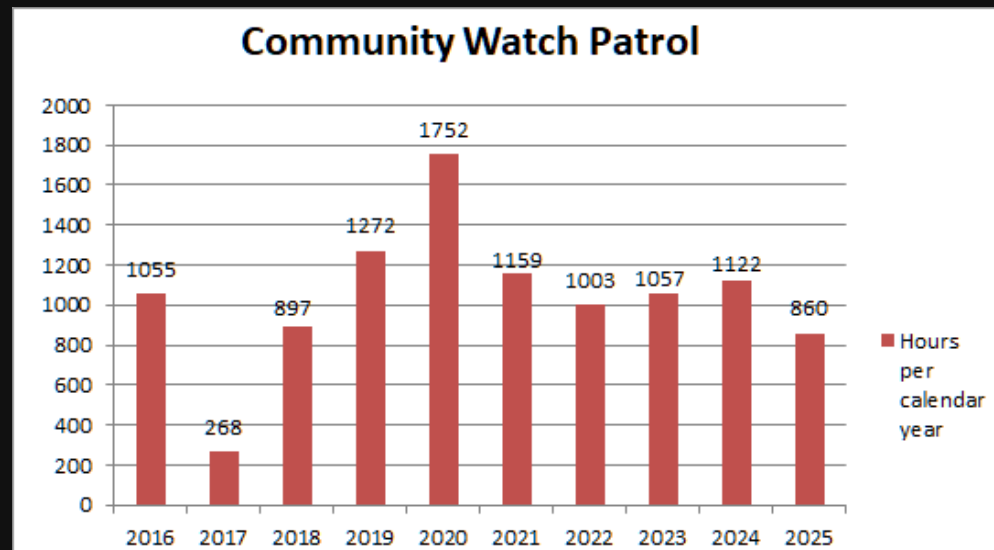
3 unpaid, reserve officers is the goal. We currently have 0.

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

Special Services:

Bike Patrol

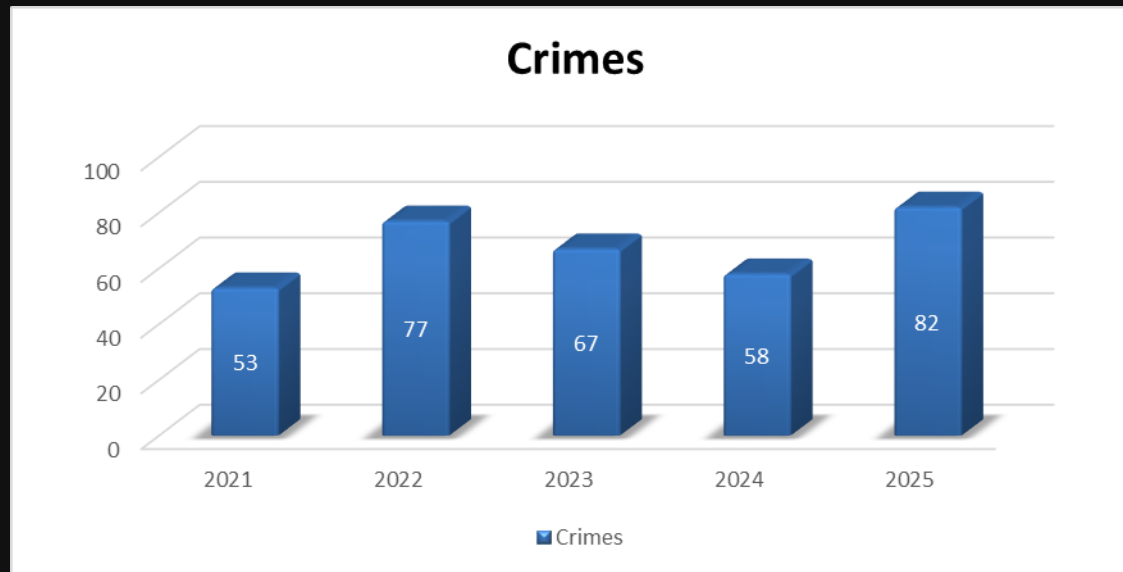
Community Watch



Police Department Statistics For Calendar Year 2025

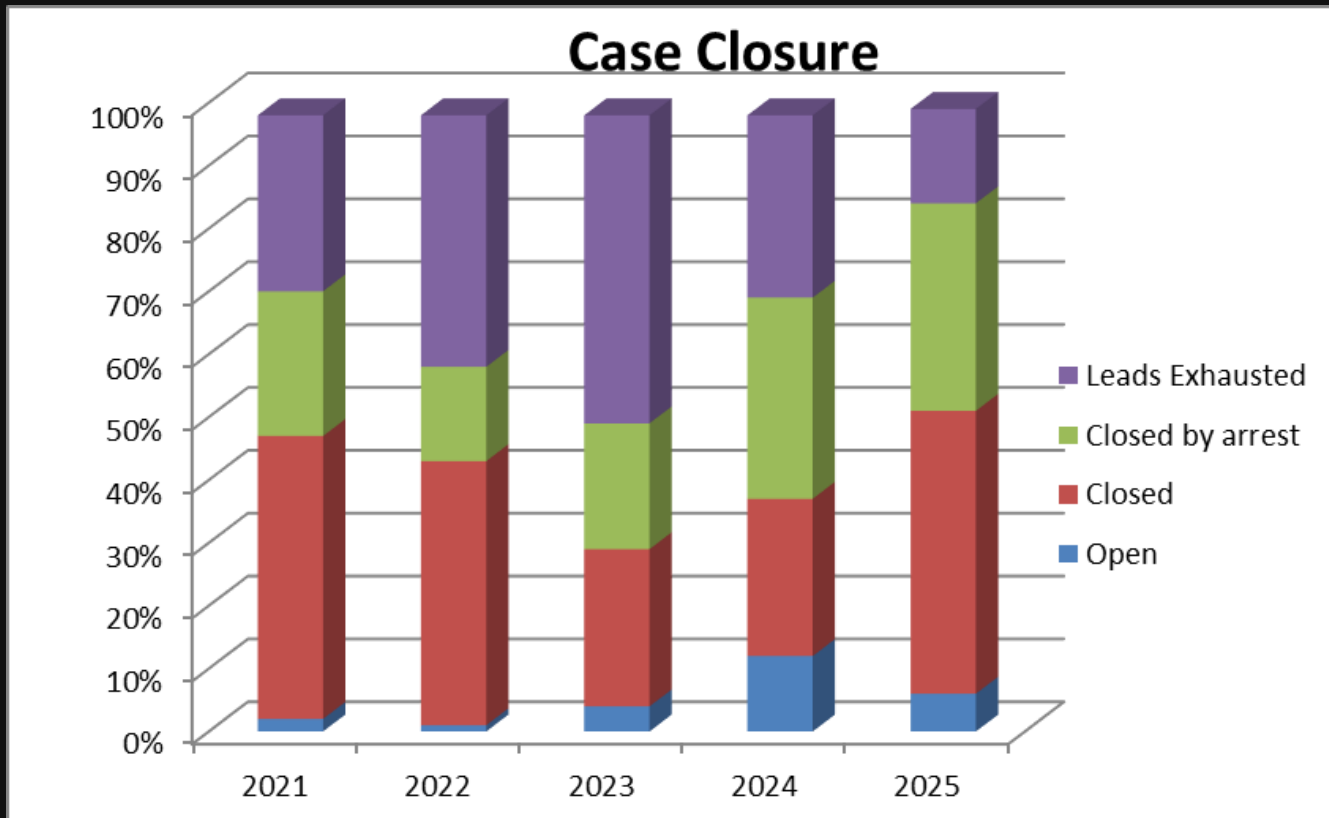
How busy are we?

- Officers logged or responded to 17,944 incidents in 2025.
- 10,687 of those were Business Security Checks.
- In addition, 4,145 of those were Community Watch Checks (direct patrols).



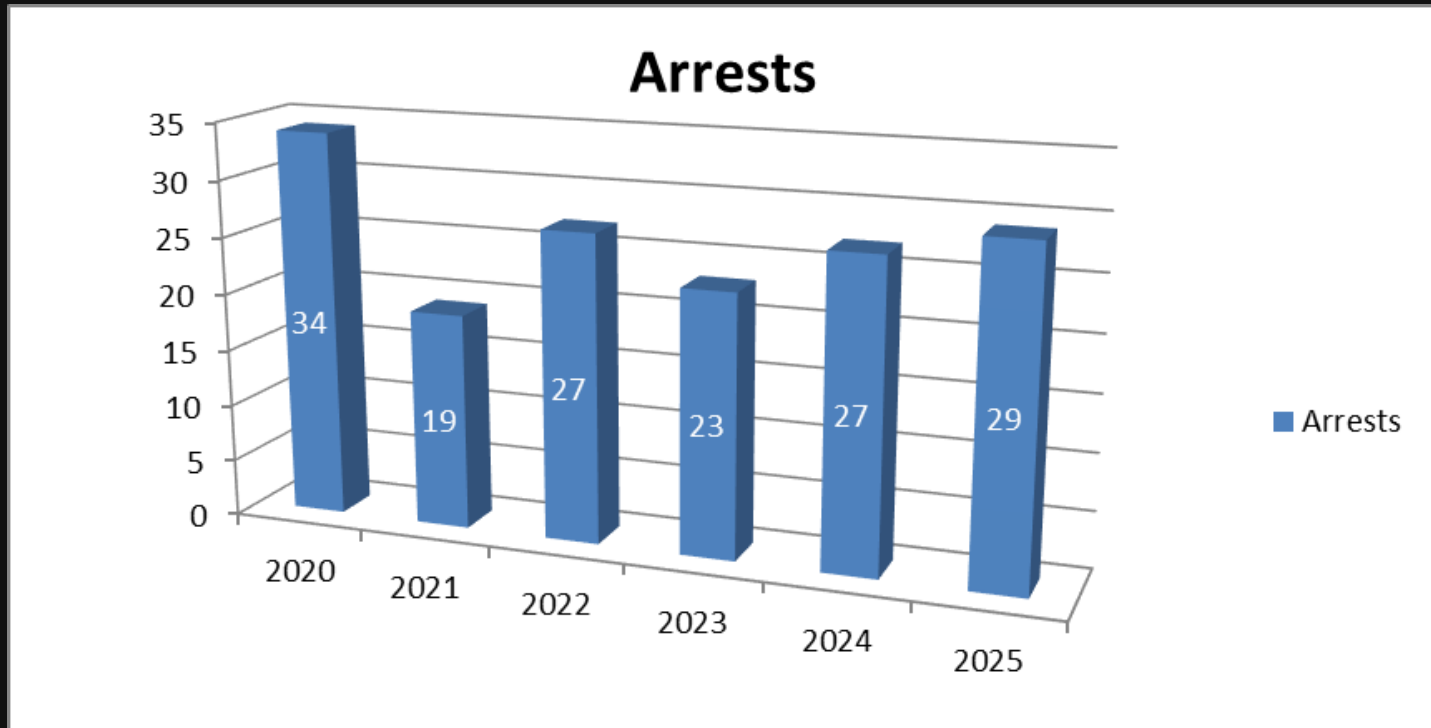
- The chart shows that during 2025 we had a 41% increase of “reported” crimes. However, as we will discuss in the next chart, 25 of these cases were found to be “Unfounded,” giving us a more accurate number of 57 crimes.

Police Department Statistics



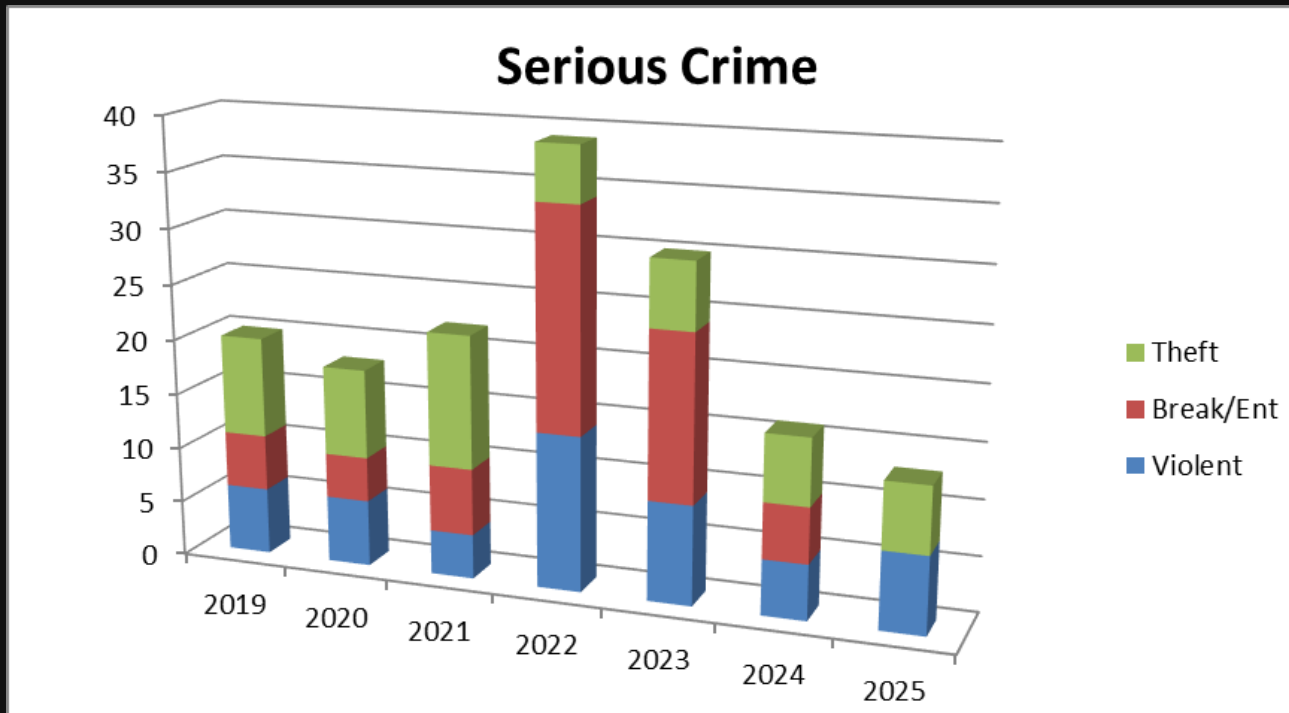
- In 2025, we had a lower amount of closed cases by “Leads Exhausted” than in 2024. We also had a slight increase of “Closed by Arrests.” A large portion, 67%, of the closed cases were unfounded.

Police Department Statistics



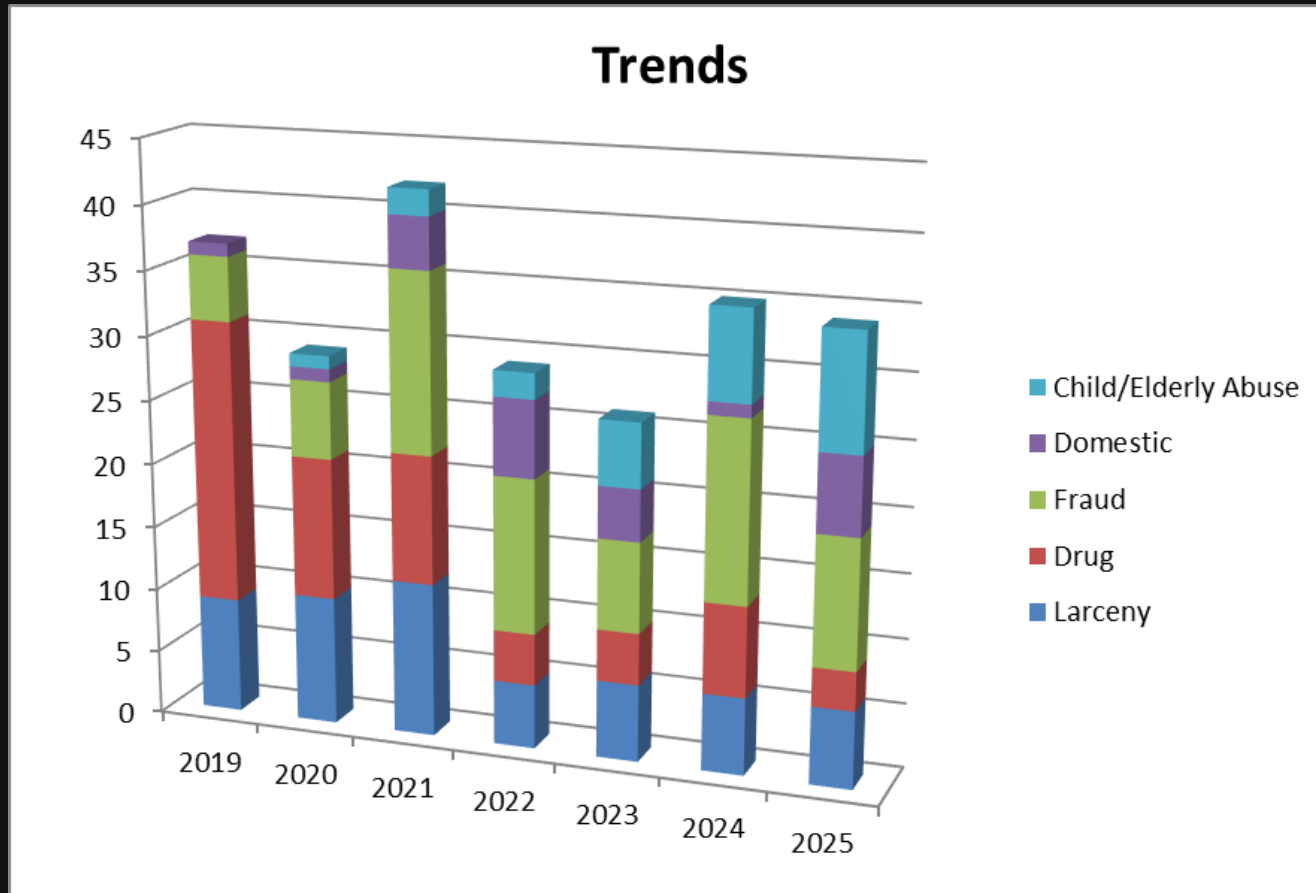
- As shown in the previous chart, there was an increase in cases “Closed by Arrest” in 2025. This can be seen in the slight rise (7%) in the number of arrests made in 2025.

Police Department Statistics



- We saw the lowest level of crimes since 2019. Within the Theft and Violent crimes categories, misdemeanor larcenies and domestics have remained essentially unchanged from 2024. We saw a slight rise in Violent Crime, with Domestic Assaults making up 71%. This category of crime is uniquely challenging to address proactively, as incidents typically occur behind closed doors and out of public view. However, **ZERO** B&E's has assisted in having a lower level of crime overall.
- Violent Crime is categorized as: Domestic, Assault, Sexual Assault, Communication of Threats.

Police Department Statistics



New Trends noticed in River Bend:

- Last year I added “Child/Elderly Abuse” to the list of trends. As predicted, it continues to be a growing trend.

Police

Police		23-24		24-25		25-26		26-27	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 04/09/26	Expend. as of 02/28/26	Projected Year-End	Proposed Budget
4310									
121	Wages & Salaries (FT & PT)	431,032	370,287	441,136	431,273	466,196	304,752	456,023	485,723
122	Overtime	3,500	28,955	7,500	12,783	7,500	12,465	16,863	7,500
133	401(k) Retirement - LEO	19,782	19,166	20,421	20,895	21,557	14,835	22,969	22,474
181	FICA	32,711	30,597	33,780	33,985	35,590	24,247	36,176	37,055
182	Loc Govt Emp Retirement	57,640	53,819	63,632	62,852	71,851	47,711	73,869	79,505
183	Group Insurance	59,393	41,514	65,323	52,504	69,154	38,937	69,372	78,196
185	Unemployment Comp.	0	564	0	0	0	0	0	0
186	Workers' Compensation Ins.	12,485	11,682	12,777	8,918	11,244	10,335	10,335	11,856
189	Uniform Maintenance	3,840	2,985	3,840	3,580	3,840	1,840	3,760	4,080
310	Travel & Subsistence	3,300	1,495	3,300	2,539	4,150	3,555	4,958	5,000
395	Training	2,100	1,360	4,500	4,651	3,185	3,513	4,388	3,435
399	Contracted Services	4,306	5,738	6,565	7,009	6,141	5,873	6,632	7,829
212	Uniforms	25,776	25,517	8,600	8,809	8,600	4,378	8,600	10,560
231	Community Watch	1,400	2,137	2,735	726	1,810	568	1,810	2,000
251	Motor Fuel	16,016	13,279	18,023	17,454	18,928	8,482	13,282	18,928
299	Supplies & Materials	35,983	34,050	39,106	24,154	39,735	22,610	38,000	39,925
320	Telephone & Postage	7,300	5,957	8,801	8,171	9,950	5,909	9,950	10,269
340	Printing	320	0	424	500	320	0	0	300
352	Maint & Repairs- Equip	2,032	3,283	2,000	486	905	759	905	905
353	Maint & Repairs- Auto	12,300	17,012	13,300	11,975	13,275	10,851	13,275	13,075
481	Indirect Cost- Labor	-6,033	-6,032	-6,259	-6,259	-6,625	-4,416	-6,625	-7,011
499	Byrne Justice Grant	24,579	1,200	23,364	20,527	0	0	0	0
491	Dues & Subscriptions	900	825	927	854	894	525	894	795
500	Sales Tax	0	0	0	0	3,500	2,608	3,500	3,500
540	Capital Outlay- Motor Vehicles	42,037	0	94,000	94,869	48,000	47,434	47,434	50,000
9800									
988	Transfer to LESA Fund	12,200	12,200	0	0	0	0	0	0
	TOTAL	804,899	677,590	867,795	823,254	839,700	567,771	836,370	885,900
						836,200			46,200

Police

310– Travel and Subsistence– Most training at local community colleges. Day travel using fleet vehicles \$5,000

395– Training– At Community Colleges (Craven, Lenoir, Pitt, Wilson), or other local venues when possible \$3,435

399– Contracted Services–

Shieldforce	\$1,721
Records Management-County Charge	1,200
Leads On Line	1,733
Screenings	1,680
Copier Lease	1,150
LESA Actuarial Study	<u>345</u>
	\$ 7,829

212– Uniforms– Uniforms and \$2,100 for 2 vests & Plates \$10,560

231- Community Policing– Community Watch \$2,000

Police

299 – Supplies and Materials–	
General Supplies	\$12,000
Ammunition, weapons maintenance	10,500
Vehicle Equipment (for 1 upfit)	<u>17,425</u>
	39,925
353 – Maintenance and Repair - Auto	
Tires	\$ 5,075
Alignment	500
Oil Changes	1,700
Other Maintenance and Repair	<u>5,800</u>
	13,075
540 - Capital Outlay- New Vehicle (1 vehicle as per plan)	\$50,000

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

0 Reserve positions (unpaid)





TOWN OF RIVER BEND

45 Shoreline Drive
River Bend, NC 28562

T 252.638.3870
F 252.638.2580

www.riverbendnc.org

February 23, 2026

To: Mayor Bledsoe and Members of Town Council

From: Sean Christian Joll, Chief of Police

Re: Police Department Budget for FY 2026-27

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:

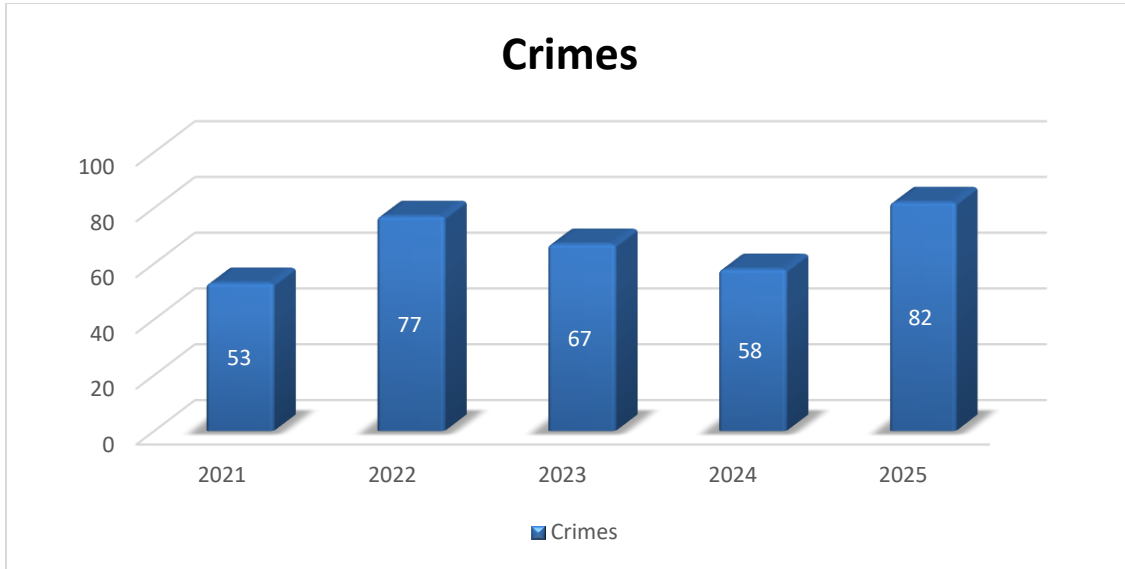
- Proactive crime reduction
- Teamwork with the residents and volunteer groups for a safer community
- Complete investigations
- Comprehensive continuing training
- Partnership with surrounding agencies
- Continuing to improve the quality of life through equitable enforcement of local ordinances

What have we accomplished in the past year?

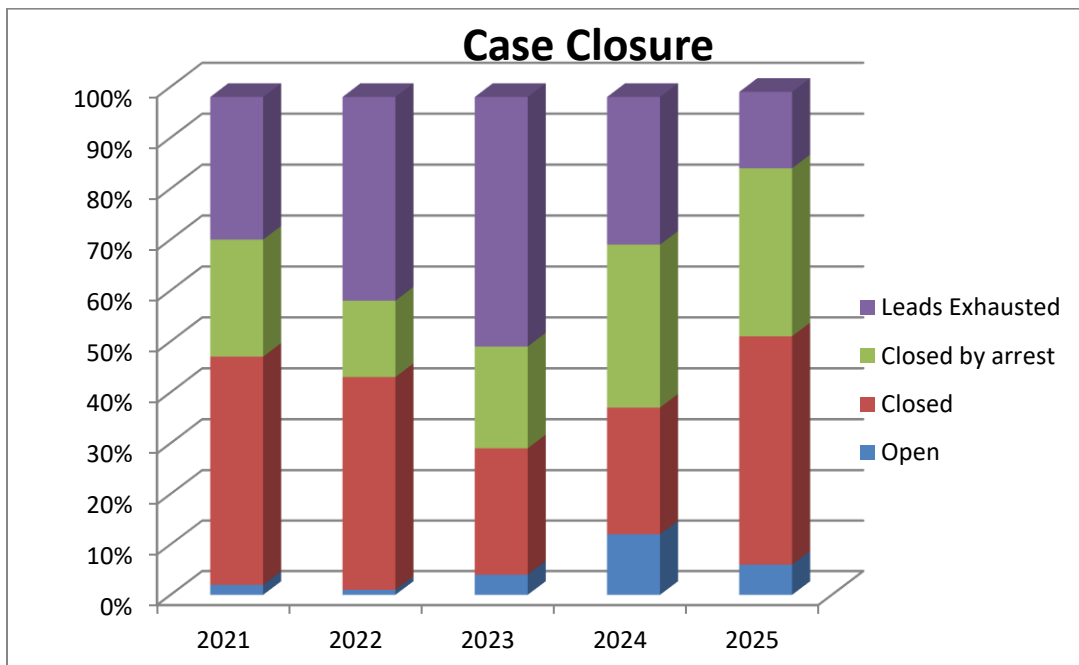
- Overall, Department members acquired a total of 953 hours of training.
- 80% of the department's patrol officers have completed Crisis Intervention Training (C.I.T.).
- The Department is continuing to improve its practice of Community-Oriented Policing and Problem-Oriented Policing through training 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 successfully hosted its first annual Fishing with a Cop event, strengthening community engagement and creating a positive, family-friendly environment for local youth.
- 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.
- The Department has purchased a new Radar utilizing points awarded through the GHSP. We were able to acquire the radar with no cost to the Town.
- 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 currently have three (3) 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.
- 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, that have received training from the FBI-Law Enforcement Executive Development Association (FBI-LEEDA) leadership program. Each officer has completed two (2) of three (3) classes needed to be awarded the prestigious Trilogy Award.

How busy are we in the calendar year?

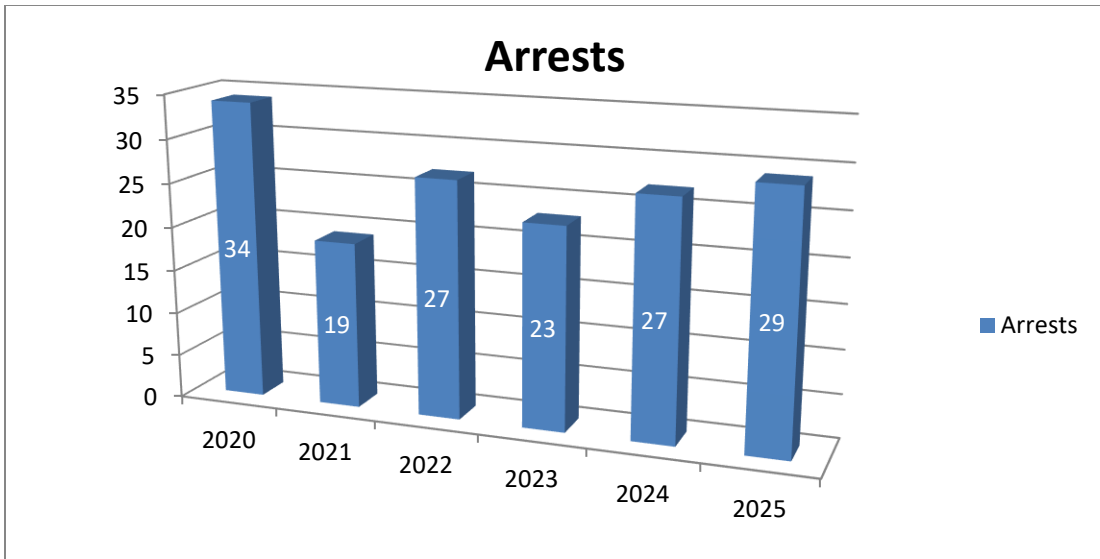
- Officers logged or responded to 17,944 incidents in 2025.
- 10,687 of those were Business Security Checks in 2025.
- In addition, 4,145 of those were Community Watch Checks (direct patrols) in 2025.



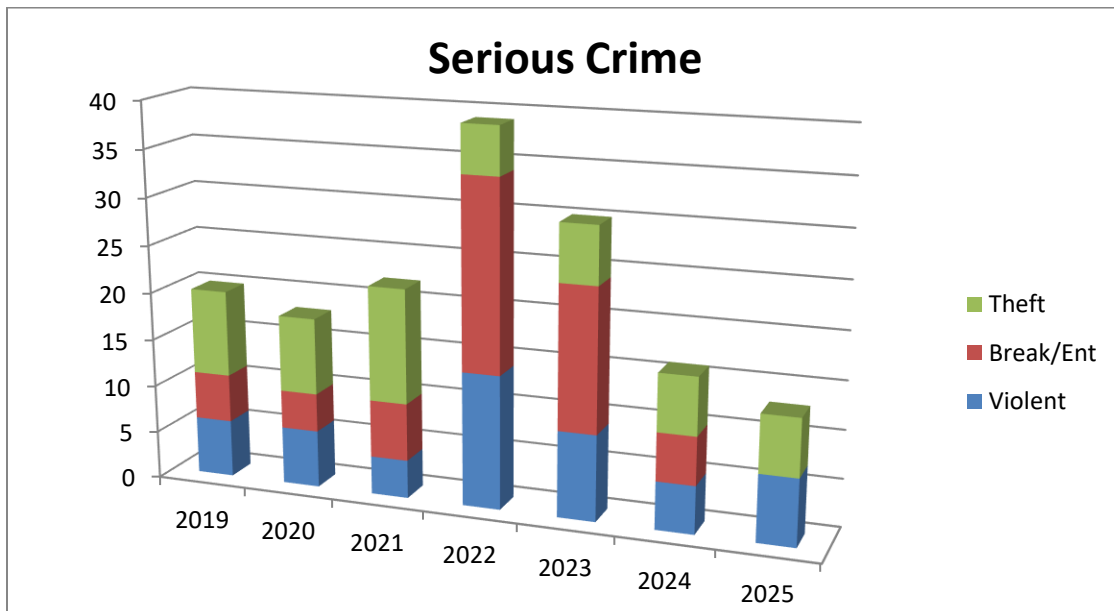
- The chart shows that during 2025 we had a 41% increase of “reported” crimes. However, as we will discuss in the next chart, 25 of these cases were found to be “Unfounded,” giving us a more accurate number of 57 crimes.



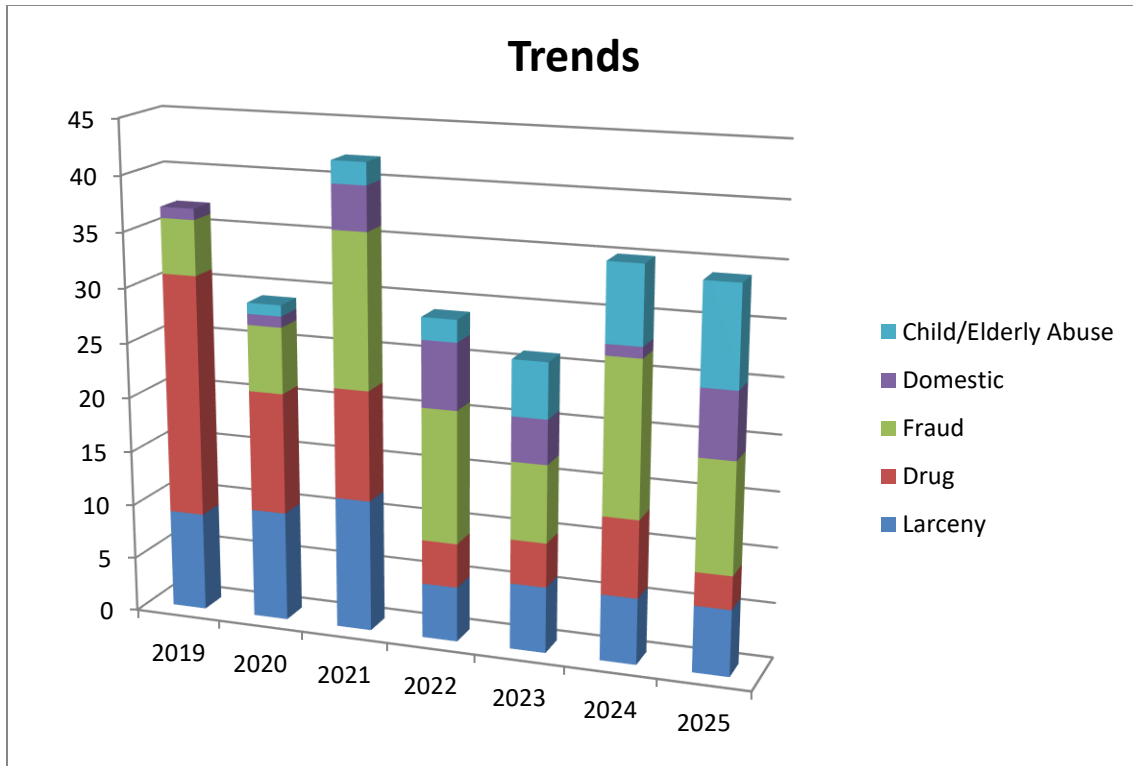
- In 2025, we had a lower amount of closed cases by “Leads Exhausted” than in 2024. We also had a slight increase of “Closed by Arrests.” A large portion, 67%, of the closed cases were unfounded.



- As shown in the previous chart, there was an increase in cases “Closed by Arrest” in 2025. This can be seen in the slight rise (7%) in the number of arrests made in 2025.



- We saw the lowest level of crimes since 2019. Within the Theft and Violent crimes categories, misdemeanor larcenies and domestics have remained essentially unchanged from 2024. We saw a slight rise in Violent Crime, with Domestic Assaults making up 71%. This category of crime is uniquely challenging to address proactively, as incidents typically occur behind closed doors and out of public view. However, **ZERO** B&E’s has assisted in having a lower level of crime overall.
- Violent Crime is categorized as: Domestic, Assault, Sexual Assault, Communication of Threats.



New Trends noticed in River Bend:

- Last year I added “Child/Elderly Abuse” to the list of trends. As predicted, it continues to be a growing trend.

2024 National Crime Statics National Average by the FBI.

Nationally, in 2024, 61.4% of violent crimes and 15.9% of property crimes were cleared by arrest or exceptional means.

Among national statistics of property crimes:
 17.3% of larceny / theft offenses were cleared.
 15.2% of burglary offenses were cleared.

In River Bend:

In Larceny / Theft - We cleared 33% of cases, which is nearly 2 times **ABOVE** the national average.

In Burglary – We had no reported and/or actual B&E’s, which is the first time that I am aware of since 2012.

What Changes/Improvements Would We Recommend for Fiscal Year 2026-27?

1. To support the department in updating its policies in accordance with contemporary best practices in policing and the current expectations of law enforcement, thereby strengthening agency professionalism, accountability, and overall operational standards.

What Works and We Plan to Continue?

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. The continued support and movement forward of updating the Police Department's image and replacement of older equipment.
3. Continue to move forward in creating a healthy competitive market in promoting retention and hiring as needed.
4. 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 area of specialty and or certification, through conferences in their assigned area.
 - C. Further utilizing department resources to conduct more regularly scheduled monthly in-house training, which requires no travel or per diem.

Recreation & Special Events

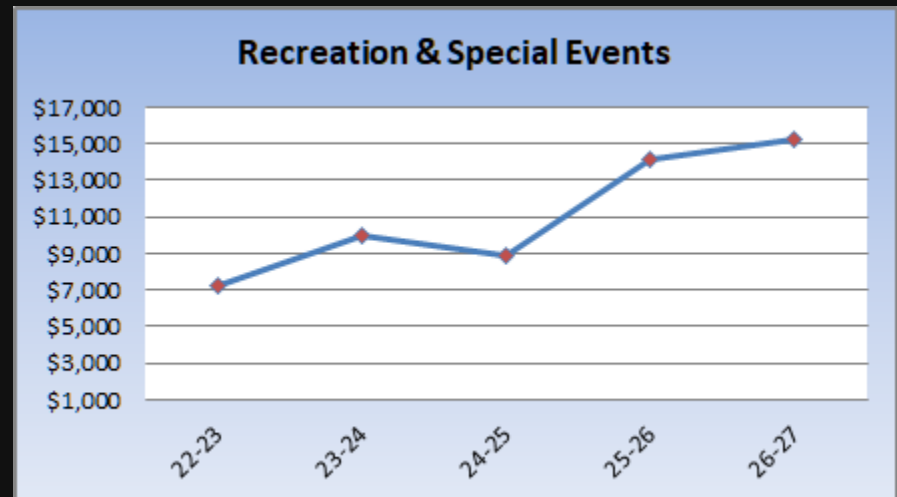
Recreation & Special Events		23-24		24-25		25-26			26-27
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 04/09/26	Expend. as of 02/28/26	Projected Year-End	Proposed Budget
6120									
399	Contracted Services	6,500	5,940	7,000	5,034	7,500	671	7,500	7,500
299	Supplies & Materials	4,600	4,005	4,000	3,880	6,000	2,511	6,000	7,000
500	Sales Tax	0	0	0	0	700	33	700	700
TOTAL		11,100	9,945	11,000	8,914	14,200	3,215	14,200	15,200
						13,500			1,000

399 Contracted Services –

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

299 – P&R Events \$7,000

No Employees



Town of River Bend Parks & Recreation Advisory Board Proposed FY 26-27 Events				FY 25-26
Event		Cost	Notes	Budget
1	Movie in the Park	\$1,000	Licensing, Rentals	1000
2	Spring Festival	800		800
3	Fall Festival	800		800
4	Mardi Gras	300		300
5	Mental Health Events	500	2 times	400
6	America 250	500		200
7	National Night Out	100	Candy, supplies	50
8	Friendsgiving	100		100
9	Tree Lighting/Santa	800		500
10	Easter Egg Hunt	500		500
11	Game Nights	200	2 times	150
12	Workshops/Seminars	500	2 times	400
13	Blood Drive	0	2 times	0
14	Community Yard Sale	0		0
15	Aging Resources	400		50
				*250
Events Total		\$6,500		\$5,500
Other		500	Signage	500
TOTAL		\$7,000		\$6,000

* Funding for events from last year which are not included in this year's schedule (Veteran's Day and Mother's Day)

Parks & CAC

Parks & CAC		23-24		24-25		25-26			26-27
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 04/09/26	Expend. as of 02/28/26	Projected Year-End	Proposed Budget
6130									
121	Wages & Salaries	26,519	23,599	34,563	27,743	38,079	22,017	34,867	37,893
122	Overtime	0	176	0	14	0	4	4	0
134	401(k) Retirement	921	919	991	1,254	1,655	1,030	1,709	1,813
181	FICA	2,342	1,807	1,956	2,112	2,934	1,655	2,668	2,908
182	Loc Govt Emp Retirement	2,427	2,361	2,763	3,410	4,866	2,955	4,904	5,672
183	Group Insurance	3,779	3,338	4,165	4,838	7,338	4,375	7,591	8,334
185	Unemployment Comp.	0	14	0	0	0	0	0	0
186	Workers' Compensation Ins.	1,550	1,257	1,398	488	1,186	1,016	1,016	1,042
310	Travel & Subsistence	0	0	0	0	0	0	0	0
399	Contracted Services	8,950	9,320	3,500	825	3,500	1,947	3,500	4,072
299	Supplies & Materials	3,211	4,211	2,993	1,242	3,000	3,914	5,000	3,000
358	CAC	2,500	2,661	2,500	2,657	5,500	3,547	5,500	5,500
330	Utilities	5,700	6,275	10,500	6,389	7,500	2,687	4,031	4,000
351	Maint & Repairs- Bldg & Grnds	2,323	540	8,141	2,036	8,130	0	2,500	7,000
352	Maint & Repairs- Equipment	1,000	0	2,000	0	2,000	0	800	2,000
481	Indirect Cost- Labor	-6,092	-6,092	-7,714	-7,714	-10,088	-6,725	-10,088	-11,134
500	Sales Tax	0	0	0	0	400	248	400	400
550	Capital Outlay - Other Equip	0	0	0	0	0	0	0	88,000
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	0	0	0	0	0	0	0	0
593	Landscaping	0	0	0	0	0	0	0	0
TOTAL		55,130	50,386	67,756	45,293	76,000	38,670	64,402	160,500
						75,600			84,500

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 –

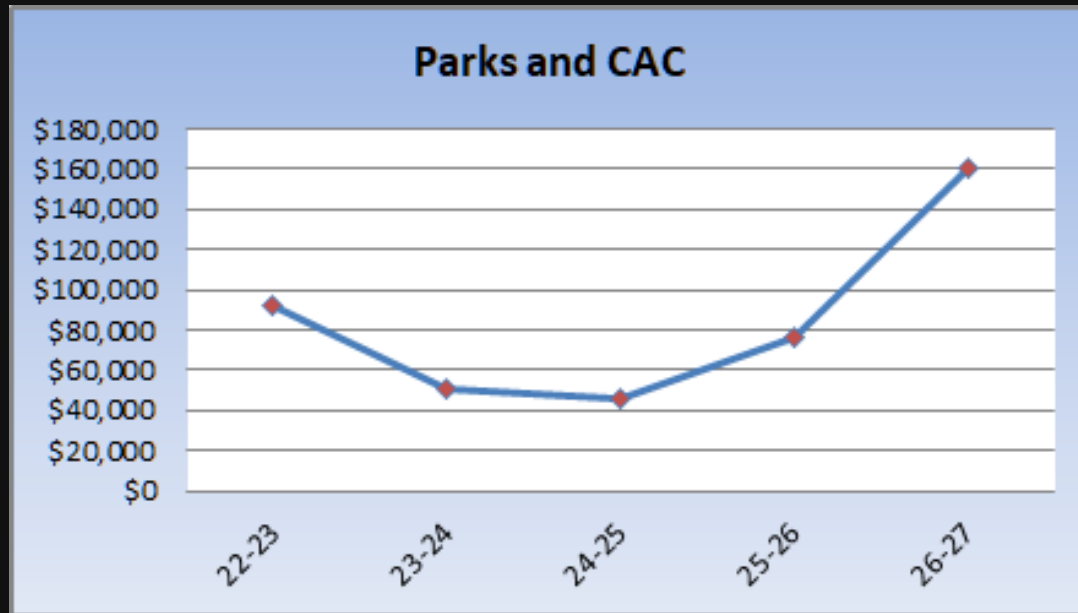
Turf Maintenance at Town Hall	\$1,500
Pond Treatment at Town Hall	1,240
Other services (tree work, etc.)	<u>2,000</u>
	<u>\$ 4,072</u>

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>
	<u>\$5,500</u>

Parks & CAC

352 & 351 – Maintenance & Repairs – \$9,000



5 Employees: 15% allocation

Town of River Bend Community Appearance Commission FY 26-27 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	\$0	
TOTAL	\$5,500	

* *Funding for events remains unchanged from last year.*

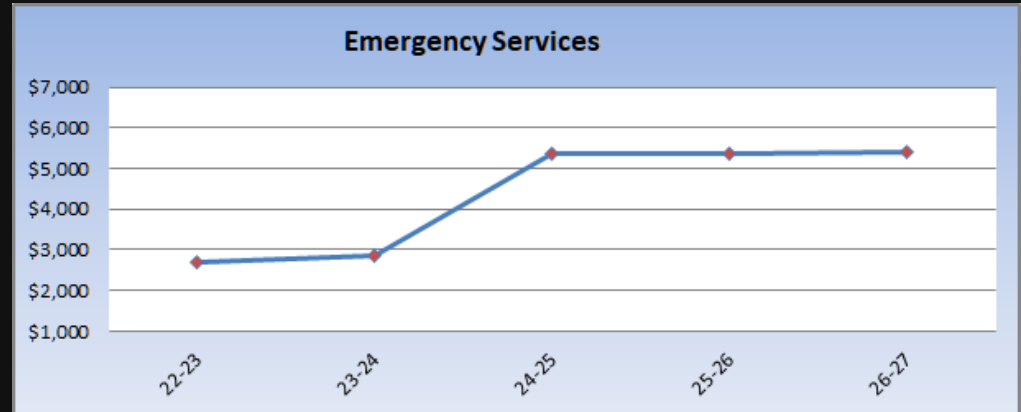
Emergency Services

Emergency Services		23-24		24-25		25-26		26-27	
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 04/09/26	Expend. as of 02/28/26	Projected Year-End	Proposed Budget
4330									
399	Contracted Services	2,120	2,130	2,276	2,276	1,100	1,026	1,094	1,105
299	Supplies & Materials	750	724	3,524	3,092	4,000	600	2,000	4,025
450	Property & Liability Ins.	0	0	0	0	0	0	0	0
500	Sales Tax	0	0	0	0	270	61	270	270
TOTAL		2,870	2,854	5,800	5,368	5,370	1,687	3,364	5,400
						5,100			30

399 – Contracted Services–

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

299 – Miscellaneous & Hurricane Supplies- \$4,025



Wetlands and Waterways

Wetlands and Waterways		23-24		24-25		25-26		26-27
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 04/09/26	Expend. as of 02/28/26	Projected Year-End
4760								
399	Contracted Services	0	0	0	0	0	0	0
310	Travel & Subsistence	200	0	200	0	200	0	200
395	Training	200	0	200	0	200	0	200
299	Supplies & Materials	800	737	800	899	800	233	800
359	Maintenance & Repairs	1,700	0	1,700	0	1,700	915	1,500
500	Sales Tax	0	0	0	0	125	36	125
590	Capital O/L- Other Structures	0	0	0	0	0	0	0
TOTAL		2,900	737	2,900	899	3,025	1,183	2,825
						2,900		-25

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, \$775

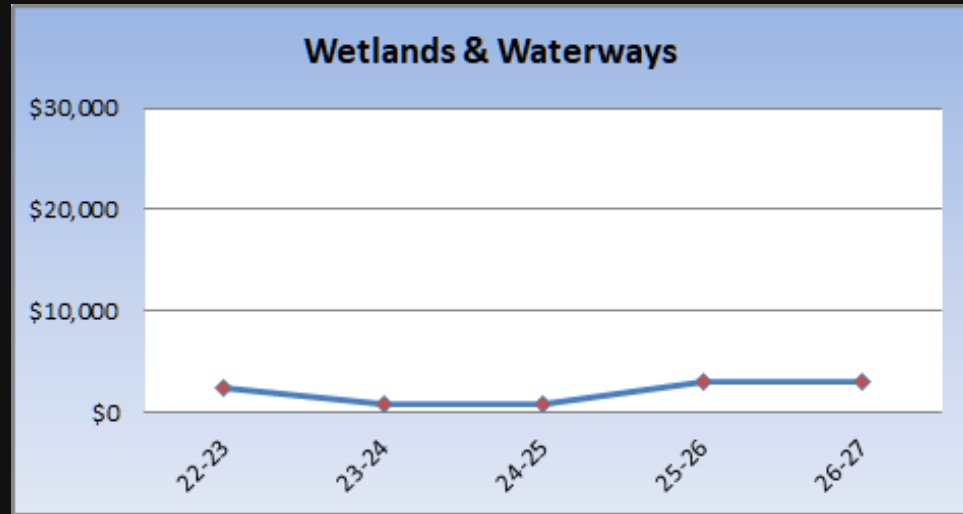
359 – Maintenance & Repairs, Signs – \$1,700

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



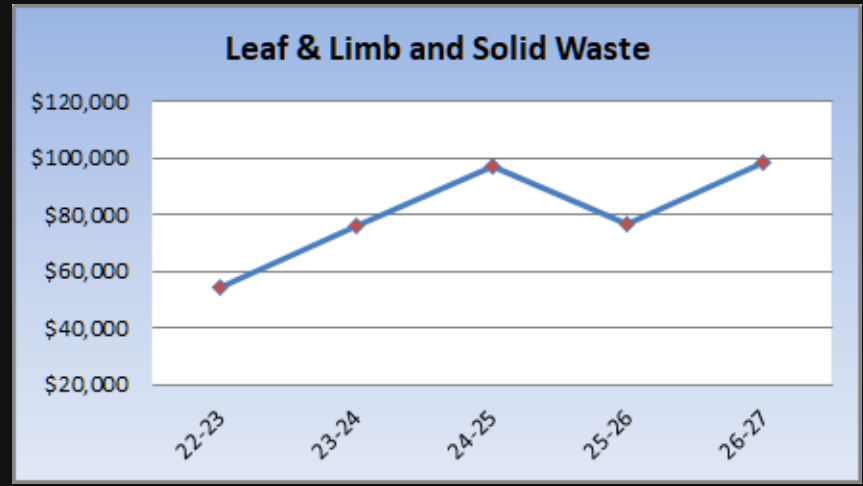
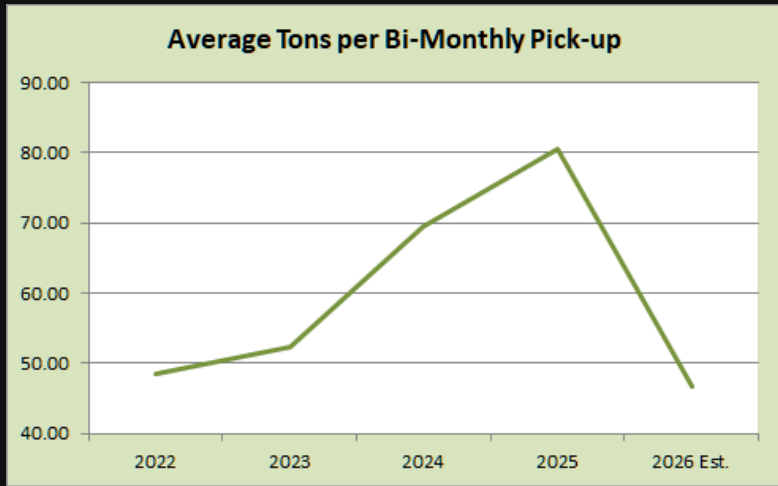
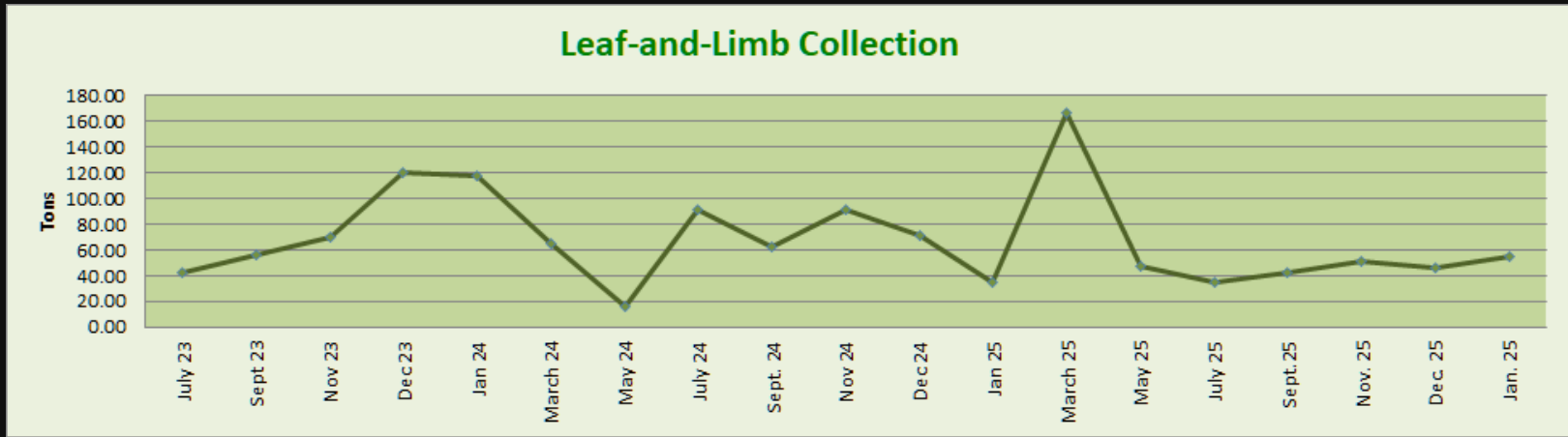
Leaf & Limb and Solid Waste

Leaf & Limb / Solid Waste		23-24		24-25		25-26			26-27
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 04/09/26	Expend. as of 02/28/26	Projected Year-End	Proposed Budget
4710									
396	Leaf & Limb Pick-up Services	84,090	73,402	93,200	93,477	72,915	38,049	71,839	94,637
399	Contracted Services	2,951	2,480	3,393	3,470	3,416	1,993	2,945	3,228
299	Supplies & Material	565	41	482	10	369	0	150	310
499	Miscellaneous	0	0	0	0	0	0	0	0
500	Sales Tax	0	0	0	0	25	0	25	25
TOTAL		87,606	75,923	97,075	96,957	76,725	40,042	74,959	98,200
						76,700			21,475
Rounded									
		\$	Tons	\$/ton	# of pick-ups/yr.	Budget for 62.00 tons per			
396	KA Jones (contractor)	84,630	62	195.00	7	pick-up, which is average tons			
	Landfill Tipping Fee	9,982	62	23.00	7	for previous 5 years, plus 2 tons			
	Landfill Facility Fee	25							
		<u>94,637</u>							

No Employees

This is the first full year that we have budgeted for this service under the new contract. Luckily, we made it through the current year with what we had budgeted. We pay per ton and it's impossible to know exactly how many tons there will be to collect next year.

Leaf & Limb



Fiscal Year	2022	2023	2024	2025	2026 Est.	2027 Proj.
Avg Tons/pick-up	48.39	52.27	69.53	80.66	46.61	62.00
Total Tons/ Year	290.36	365.91	486.70	564.62	326.27	434.00

Planning & Zoning

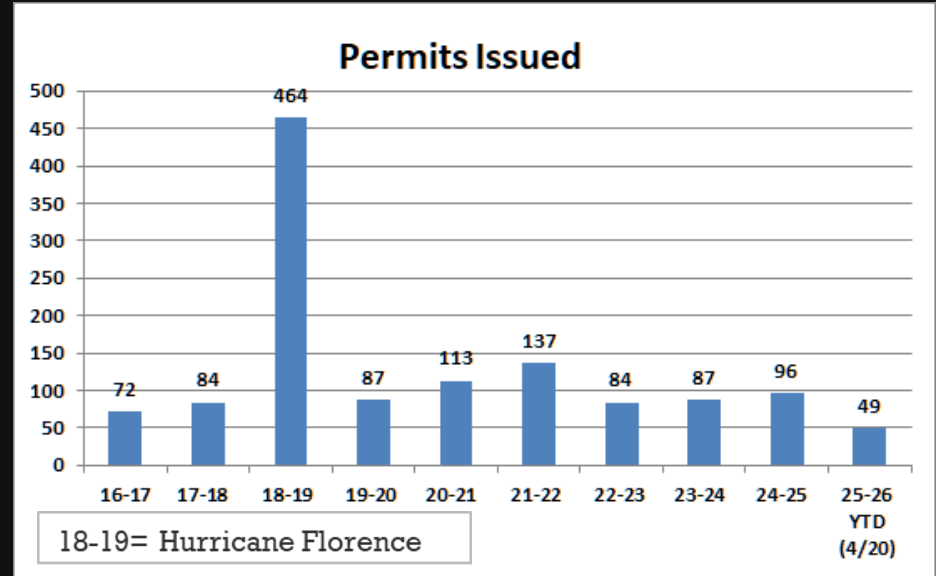
Planning and Zoning		23-24		24-25		25-26			26-27
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 04/09/26	Expend. as of 02/28/26	Projected Year-End	Proposed Budget
4910									
121	Wages & Salaries	59,175	58,715	61,979	61,363	64,351	42,701	64,539	66,424
122	Overtime	0	0	0	0	0	0	0	0
134	401(k) Retirement	2,901	2,936	3,038	3,068	3,154	2,110	3,227	3,256
181	FICA	4,438	4,565	4,648	4,768	4,923	3,314	4,937	5,078
182	Loc Govt Emp Retirement	7,700	7,545	8,583	8,345	9,394	6,056	9,261	10,195
183	Group Insurance	8,498	7,275	9,353	7,993	9,893	5,908	10,809	11,179
185	Unemployment Comp.	0	32	0	0	0	0	0	0
186	Workers' Compensation Ins.	1,309	1,226	1,371	852	978	785	785	899
189	Automobile Allowance	1,260	1,260	1,260	1,260	1,260	824	1,260	1,260
310	Travel & Subsistence	700	0	700	169	1,040	758	1,040	700
395	Training	900	180	900	460	700	124	500	700
193	Engineering	0	0	500	0	500	395	395	500
194	Professional Services - Survey	325	0	400	0	400	0	0	400
399	Contract Services	0	1,400	1,200	2,023	11,000	8,110	10,235	1,100
299	Supplies & Materials	340	605	543	242	545	183	483	542
320	Telephone & Postage	500	250	500	959	500	614	926	500
481	Indirect Cost- Labor	-33,046	-33,046	-34,975	-34,975	-36,398	-24,265	-36,398	-38,109
500	Sales Tax	0	0	0	0	75	49	75	75
	TOTAL	55,000	52,942	60,000	56,527	72,315	47,666	72,076	64,700
						62,000			-7,615

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

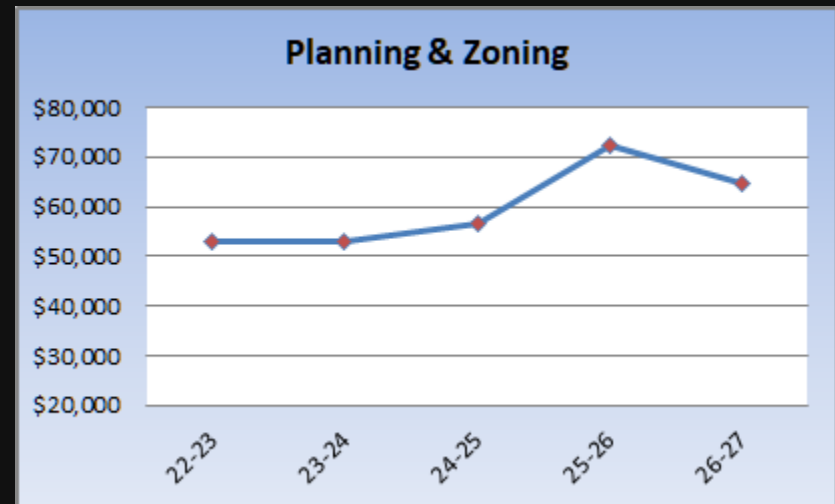
399– Contract Services– Nuisance abatement

Planning & Zoning

Fiscal Year	Permits Issued
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	96
25-26 YTD (4/20)	49



1 Employee:
Assistant Zoning Administrator

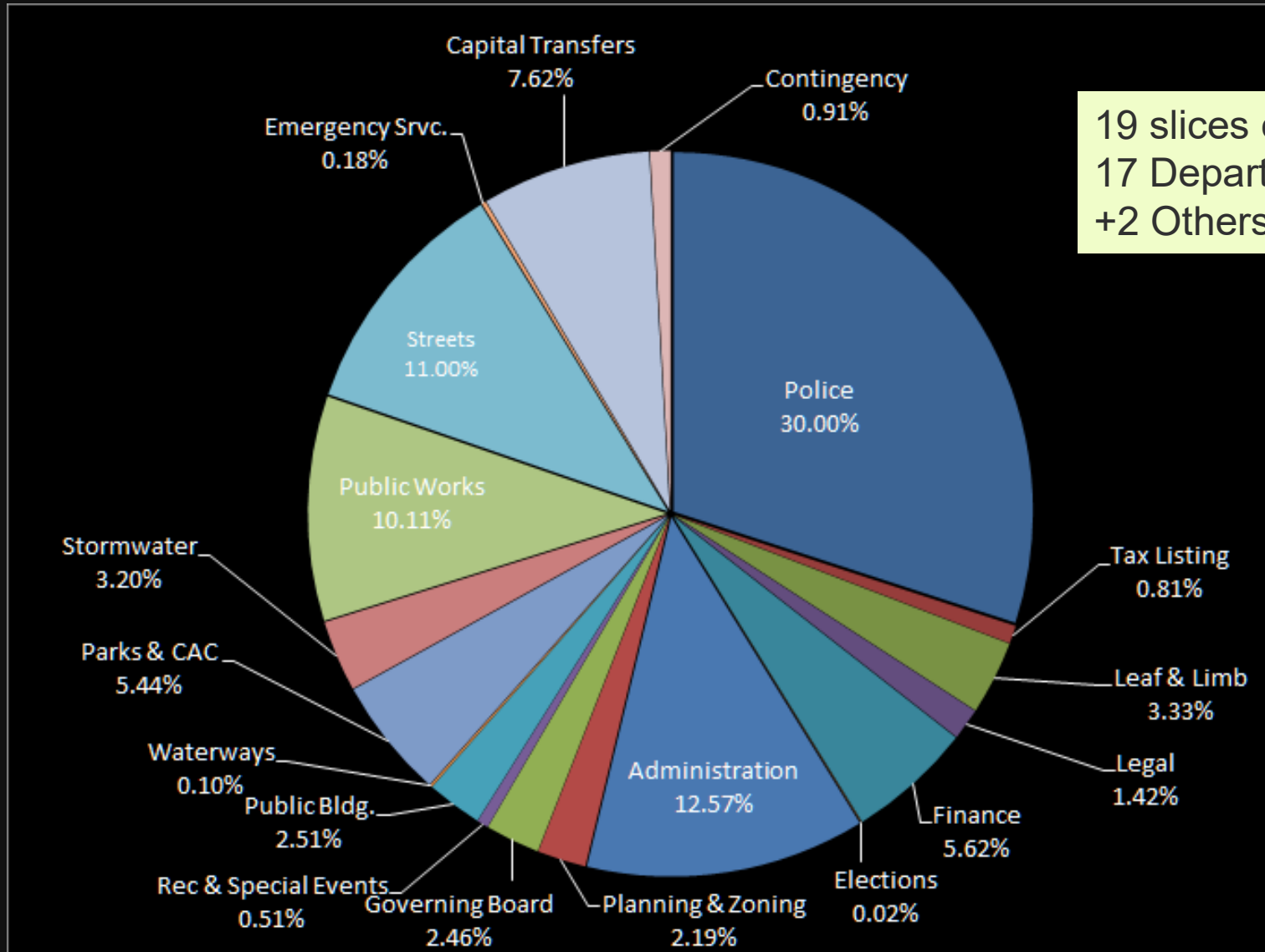


General Fund Expenditure Summary

General Fund Expenditure Summary						Change v. prior year		
		22-23	23-24	24-25	25-26	26-27	%	\$
Dept #	Department Name	Actual	Actual	Actual	Current Budget	Proposed		
4110	Governing Body*	25,534	25,980	61,178	81,200	72,500	-10.71%	-8,700
4120	Administration*	288,649	321,476	331,117	348,725	371,000	6.39%	22,275
4130	Finance*	127,789	134,093	143,417	161,290	165,900	2.86%	4,610
4140	Tax Listing	10,823	13,756	12,830	19,500	24,000	23.08%	4,500
4150	Legal Services*	30,286	33,373	22,755	34,000	42,000	23.53%	8,000
4170	Elections	477	-	491	-	700		700
4310	Police*	664,422	677,590	823,254	839,700	885,900	5.50%	46,200
4190	Public Buildings*	79,366	100,001	70,493	75,125	74,000	-1.50%	-1,125
4330	Emergency Services*	2,712	2,854	5,368	5,370	5,400	0.56%	30
4510	Street Maintenance*	186,443	236,435	237,132	317,675	324,700	2.21%	7,025
4560	Public Works*	165,953	185,670	215,724	290,325	298,500	2.82%	8,175
4710	Leaf & Limb and Solid Waste*	54,641	75,923	96,957	76,725	98,200	27.99%	21,475
4730	Stormwater Management*	310,789	39,122	48,892	88,300	94,500	7.02%	6,200
4760	Wetlands & Waterways*	2,506	737	899	3,025	3,000	-0.83%	-25
4910	Planning & Zoning*	52,947	52,942	56,527	72,315	64,700	-10.53%	-7,615
6120	Recreation & Special Events*	7,263	9,945	8,914	14,200	15,200	7.04%	1,000
6130	Parks & CAC*	92,011	50,386	45,293	76,000	160,500	111.18%	84,500
	Department Expenditure Total	2,115,642	1,975,356	2,201,149	2,531,295	2,700,700	6.69%	169,405
	Contingency (1% per policy)	17,931	20,807	23,043	25,156	27,000	7.33%	1,844
	Transfer to Capital Reserve	60,000	55,000	86,757	151,344	224,900	48.60%	73,556
	Transfer to Capital Project Fund	482,189	-	-	-	-		0
* amended since adoption as of 04/09/2026								
	TOTAL	2,675,763	2,051,163	2,310,949	2,707,795	2,952,600	9.04%	244,805

This chart shows all 17 of the General Fund Departments

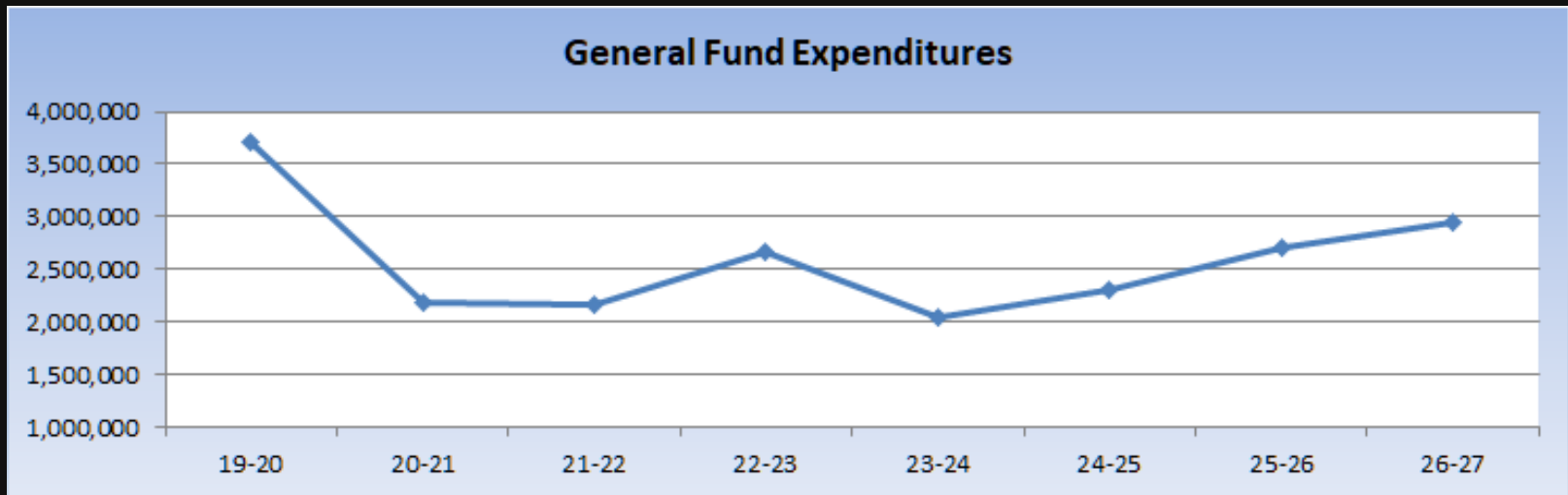
General Fund Departmental Expenditure Summary



19 slices of pie=
17 Departments
+2 Others

Including Contingency and Capital Transfers

General Fund Expenditure Summary



The difference between the FY19-20 (actual) amount of \$3,711,081 and the FY26-27 (proposed) expenditure amount of \$2,952,600 is a 20.44% decrease or \$758,481 decrease.

The FY19-20 budget included Hurricane Florence and/or BUS related expenses.

General Fund Expenditure Summary

Not including FY19-20 from the previous slide, inflation has increased 28.09% or 4.40% per year over basically that same time period. I say basically because we operate on a fiscal year, not a calendar year, and we are projecting our costs for FY 26-27 to June 30, 2027. The latest inflation data is only through March 2026.

If we had kept pace with inflation from the start of FY20-21, which ended with a total budget of \$2,180,117, our budget through March 2026 would be \$2,792,518. The total budget for FY 25-26 is projected to be \$2,600,000 (ish). Therefore, we are not keeping pace with inflation.

Our expense is projected to be \$2,952,600 at the end of FY 26-27, which is \$160,082 above the current inflation dollar amount of \$2,792,518, but we are more than 1 year away from that projection.

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 2020. For example- we now have more buildings, more equipment and more employees than we did in 2020.

Source: calculator.net/inflation

Inflation Calculator with U.S. CPI Data

Calculates the equivalent value of the U.S. dollar in any month from 1913 to 2026. Calculations are based on the average [Consumer Price Index \(CPI\)](#) data for all urban consumers in the U.S.

Result

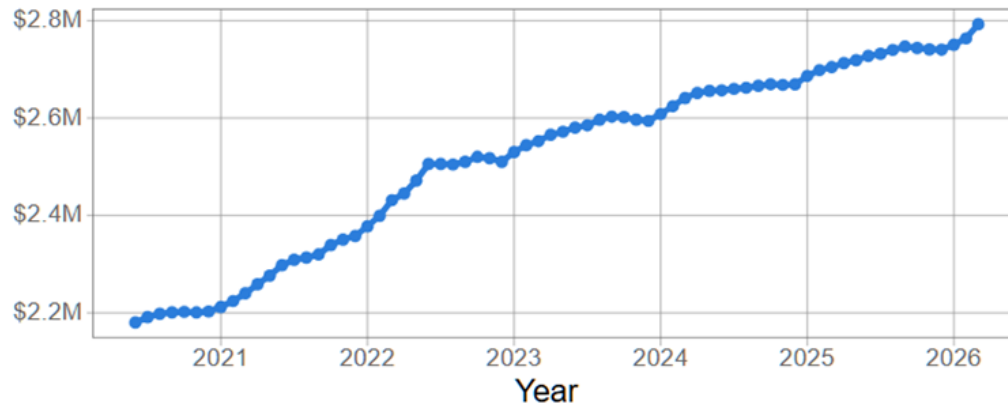


\$2,792,518.82 in Mar. 2026 equals \$2,180,117 of buying power in Jun. 2020.

The total inflation rate from Jun. 2020 to Mar. 2026 is **28.09%**. The average inflation rate is **4.40%** per year.

The CPI of Jun. 2020 is 257.797 and the CPI of Mar. 2026 is 330.213.

Purchasing power of \$2,180,117 in Jun. 2020 over time: Jun. 2020–Mar. 2026



This is a graphic depiction of the data on the previous slide.

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:

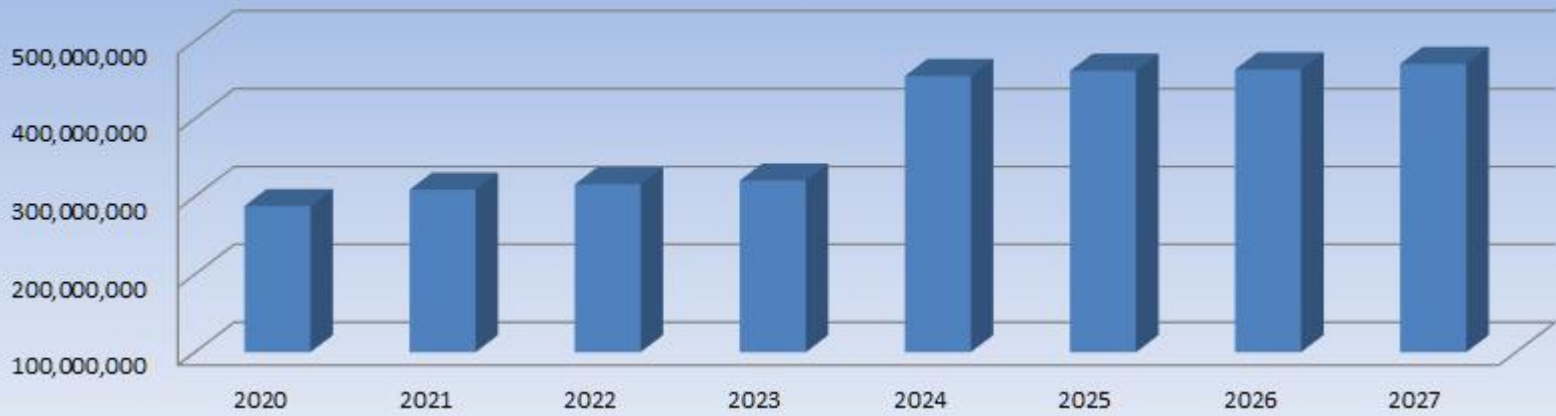
- Real property -**
 - Land
 - Buildings
 - Other improvements to the land
- Personal property -**
 - Automobiles
 - Business equipment
 - The property of public service companies (electric, telephone, railroads, etc.)

Craven Co. Tax Administrator's Estimate as of 1/16/26		Tax Base	Tax Rate	Total Levy	Collection Rate	FY26-27 Budgeted	Collection Cost
Real/Personal Property & Utility		\$ 419,400,000	0.28	\$ 1,174,320	99.67%	\$ 1,170,445	1.5%
NC Vehicle Tax System		51,000,000	0.28	142,800	100.00%	142,800	3.0%
Vehicle Fee (flat fee/per vehicle)	3,080		\$10.00	30,800	100.00%	30,800	4.5%
	TOTAL	\$ 470,400,000				\$ 1,344,045	
		1 cent =	\$ 46,902	(after collection rates are applied)			

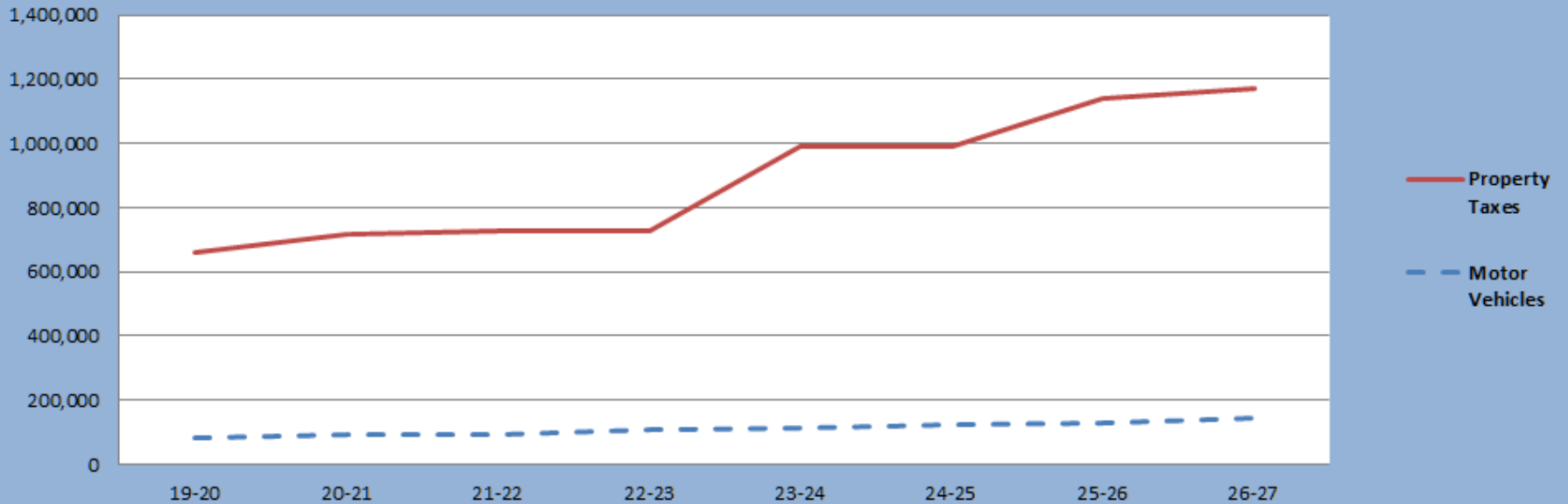
These figures are for illustrative purposes only. They are subject to change. The estimated tax base amounts are provided by Craven County.

Property Tax

Town of River Bend - Total Assessed Value



Property Tax - Revenue



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 2024 we received 0.95480% of the total county distribution.

In fiscal year 2025 we received 1.12167%

In fiscal year 2026 we received 1.10768%

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 remain at 28¢.

Sales Tax

Based upon the trends in each of the five components of sales tax, we formulated a projection of the year end FY26 for each and then, using that (\$650,394 combined) as a base, project revenues for FY26-27.

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

- For the locally driven components of sales tax, we are projecting a 6.25% increase over the amount we budgeted to receive in FY26, followed by an increase of 1.58% in FY27.

Revenue Source	Current Budget	Projected 25-26	Change vs. Budget \$	Change vs. Budgeted %	Proposed 26-27	Change vs. Projected %	Change vs. Projected \$
Article 39	225,177	237,554	12,377	5.50%	242,305	2.00%	4,751
Article 40	132,451	141,100	8,649	6.53%	143,922	2.00%	2,822
Article 42	112,435	118,617	6,182	5.50%	120,989	2.00%	2,372
Article 44	16,436	17,511	1,075	6.54%	17,861	2.00%	350
Hold Harmless	125,643	135,612	9,969	7.93%	135,612	0.00%	0
TOTAL	612,142	650,394	38,252	6.25%	660,690	1.58%	10,296

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 FY26 were:

75% population portion: \$25.20 per capita

25% mileage portion: \$2,005.14 per mile

For FY27 our budget is based on:

Population = 2,921

Mileage = 17.13

Mileage Rate = \$2005.14

Population Rate = \$25.20

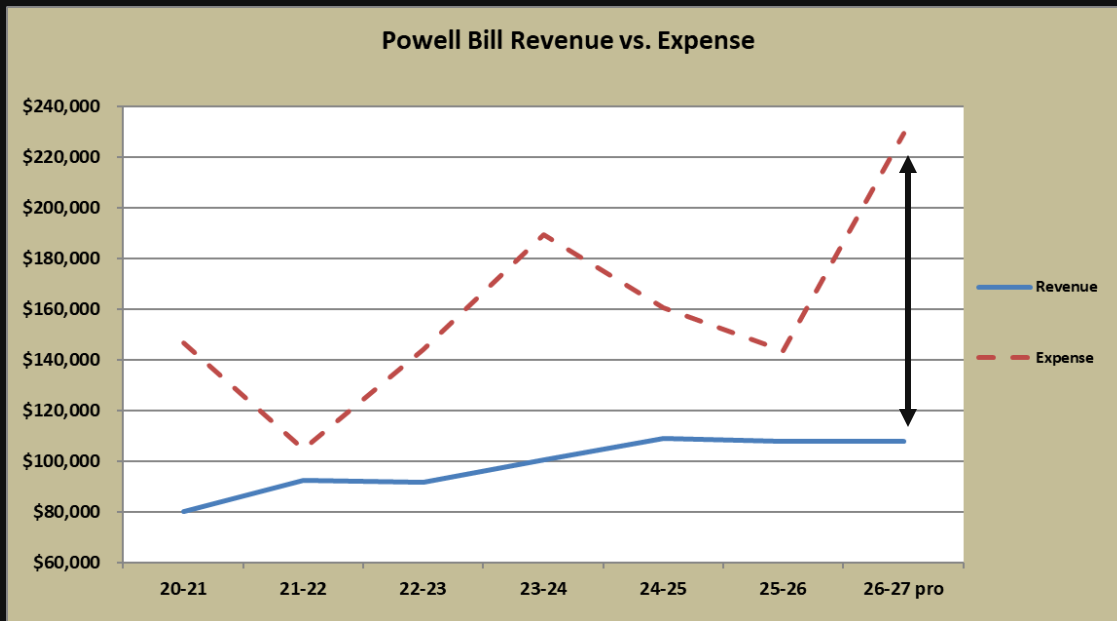
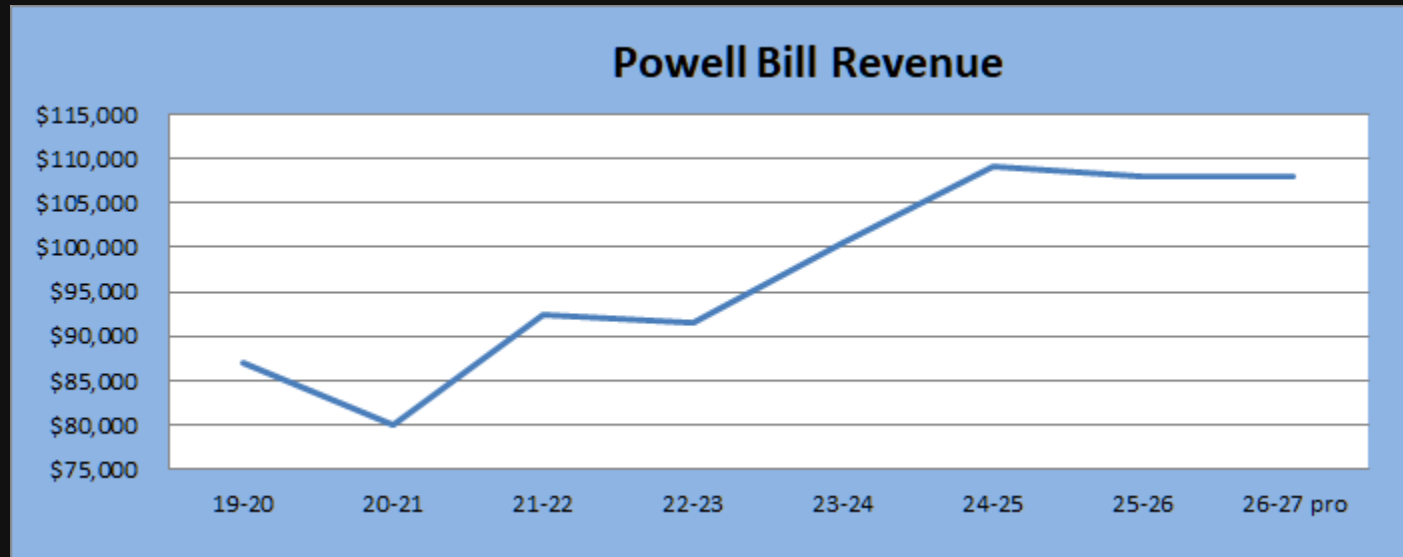
Statewide Distribution = \$185,875,000

Budgeted revenue rounded down to \$108,000 for FY27.

This revenue was set to be cut in the FY25-26 state budget, but that budget was never adopted so the funding remained at the previous year's level. In my opinion, this funding is vulnerable in the upcoming FY26-27 budget process.

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 \$121,350.

2025

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 2026

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 1 and on or before January 1; and 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, in addition to the planning, construction, and maintenance of bikeways, greenways, or sidewalks pursuant to G.S. 136-41.1 – 41.4.

Because the 2025/2026 budget has not passed as of this date, the Continuation Budget was used to provide the amount available for all the Powell Bill Allocations. The Continuation Budget is \$185,875,000.00; half of this will be used for the October Powell Bill Allocation and half of this will be used for the January Powell Bill Allocation.

For a municipality to be eligible for Powell Bill funds, they must submit a Certified Statement, Street Listing, and a certified dated Powell Bill map to the Department of Transportation. 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 allocation revenue and Powell Bill fund 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 at a rate of one-half (1/2) cent per gallon of taxed motor fuel and continued annually at that rate through 1971. The general statutes were amended and the rate changed in 1972 and in 1982. From 1972 through 1981, the rate was one (1) cent per gallon. In 1982, it was increased to one and three-eighths (1-3/8) cents per gallon. 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. The 2013 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 was produced during the fiscal year. This rate became effective for the 2013 allocation. Effective for fiscal year 2015-2016, the General Assembly ratified SL 2015-241, which stabilized the program's funding by appropriating the amount of funds to be disbursed.

See table on next page for allocations disbursed each year and # of municipalities participating.

The amount of each allocation and the number of participating municipalities by year is shown below:

<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	\$ 170,527,485.98	508
1984	\$ 45,442,769.46	465	2024	\$ 185,879,771.95	508
1985	\$ 47,166,573.16	467	2025	\$ 185,621,904.88	508
1986	\$ 54,762,697.88	468			
1987	\$ 63,786,000.34	470			
1988	\$ 66,713,432.60	473			
1989	\$ 67,672,951.32	477			
1990	\$ 81,308,148.58	481			
			TOTAL:	\$5,187,996,225.32	

COMPUTATIONS OF 2022 POWELL BILL APPROPRIATION

FY2022 Base Budget Appropriation:	\$ 185,875,000.00
Plus: Adjustments to 2024 Allocation:	\$ 4,771.95
Less: Reserve of 500K*:	\$ (257,867.07)
Adjusted Available Powell Bill Funds FY 2022-23	<u>\$ 185,621,904.88</u>

* 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 \$242,132.93 requiring \$257,867.07 in reserves.

TOTAL POWELL BILL FUNDS AVAILABLE: \$ 185,621,904.88

** Session Law 2023-134 Section 41.5(2) specified the amount paid to municipalities with a population of 400,000 or more for the 2023-2025 fiscal biennium. These municipalities are not included in the per capita or per mile rates.	\$ 185,621,904.88
	<u>\$ (20,840,602.74)</u>

Balance distributed to the remaining 506 municipalities: \$ 164,781,302.14

Population: 75% – \$ 123,585,976.60 -----Per Capita Rate: \$ 25.195805

Mileage: 25% – \$ 41,195,325.54 -----Per Mile Rate: \$ 2,005.143169

Per NCDOT policy, municipalities will receive their allocations deposited directly to their accounts on or before October 1 and January 1. For more information, please contact NCDOT Accounts Payable at ap@ncdot.gov.

Apart from the amount paid to municipalities specified by SL 2023-134, the funding was divided as follows:

Seventy-five percent (75%) of the funds allocated, or \$123,585,976.60, was divided among all qualified municipalities based on relative 2025* estimated population (**Based on the July 1, 2024, Certified Population Estimate (July 1, 2024, Municipal Boundaries) provided by OSBM*). This amount was divided by 4,905,022 (i.e., population of all eligible and qualified municipalities as estimated by the State Planning Officer, excluding municipalities specified by SL 2023-134) to produce a **per capita rate of \$25.20**.

Twenty-five percent (25%) of the funds allocated, or \$41,195,325.54, was divided among all qualified municipalities based on relative mileage of non-State System or local streets complying with the Act. This amount was divided by 20,544.83 miles (i.e., the total length of all eligible streets as furnished by the municipalities, excluding municipalities specified by SL 2023-134) to produce a **per mile rate of \$2,005.14**.

The 2025/2026 allocations for the individual cities and towns are shown on the following pages.

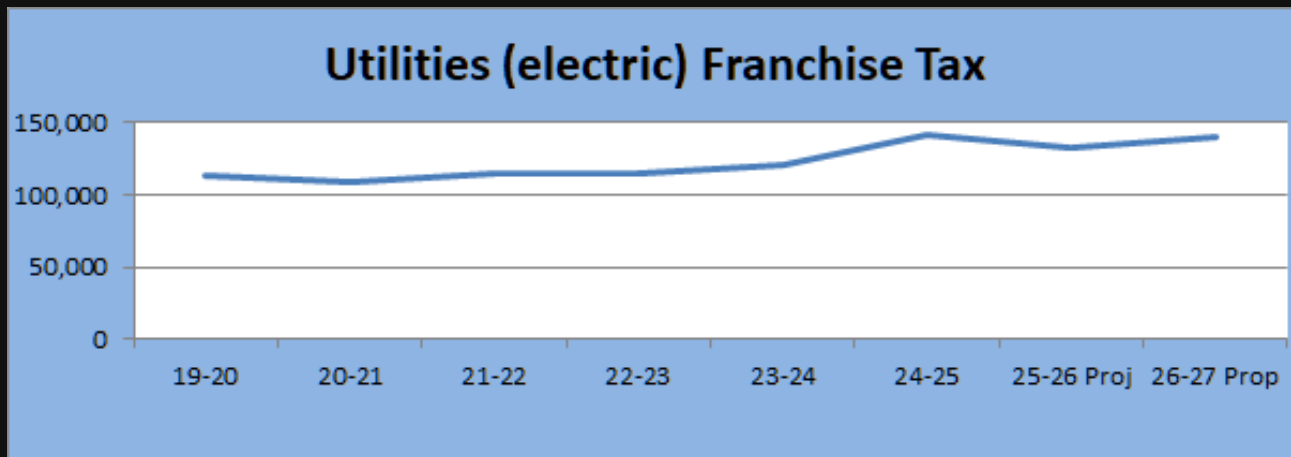
Municipality	County	Division Number	Population		Mileage		Total Allocation From Powell Bill Funds *	October Allocation *	January Allocation *
			Annual Estimated Population	Increment Award (3/4) *	Certified Non-System Mileage	Increment Awards (1/4) *			
Pinetops	Edgecombe	4	1,202	\$ 30,285.36	11.49	\$ 23,039.10	\$ 53,324.46	\$ 26,662.23	\$ 26,662.23
Pineville	Mecklenburg	10	11,379	\$ 286,703.06	18.98	\$ 38,057.62	\$ 324,760.68	\$ 162,380.34	\$ 162,380.34
Pink Hill	Lenoir	2	451	\$ 11,363.31	6.18	\$ 12,391.78	\$ 23,755.09	\$ 11,877.55	\$ 11,877.54
Pittsboro	Chatham	8	5,996	\$ 151,074.05	28.05	\$ 56,244.27	\$ 207,318.32	\$ 103,659.17	\$ 103,659.15
Plymouth	Washington	1	3,136	\$ 79,014.04	22.05	\$ 44,213.41	\$ 123,227.45	\$ 61,613.73	\$ 61,613.72
Polkton	Anson	10	1,897	\$ 47,796.44	14.02	\$ 28,112.11	\$ 75,908.55	\$ 37,954.28	\$ 37,954.27
Polkville	Cleveland	12	525	\$ 13,227.80	1.88	\$ 3,769.67	\$ 16,997.47	\$ 8,498.74	\$ 8,498.73
Pollocksville	Jones	2	298	\$ 7,508.35	3.60	\$ 7,218.52	\$ 14,726.87	\$ 7,363.44	\$ 7,363.43
Powellsville	Bertie	1	176	\$ 4,434.46	1.28	\$ 2,566.58	\$ 7,001.04	\$ 3,500.52	\$ 3,500.52
Princeton	Johnston	4	1,480	\$ 37,289.79	8.45	\$ 16,943.46	\$ 54,233.25	\$ 27,116.63	\$ 27,116.62
Princeville	Edgecombe	4	1,265	\$ 31,872.69	10.00	\$ 20,051.43	\$ 51,924.12	\$ 25,962.07	\$ 25,962.05
Proctorville	Robeson	6	119	\$ 2,998.30	1.17	\$ 2,346.02	\$ 5,344.32	\$ 2,672.16	\$ 2,672.16
Raeford	Hoke	8	4,738	\$ 119,377.72	31.47	\$ 63,101.86	\$ 182,479.58	\$ 91,239.79	\$ 91,239.79
Raleigh	Durham/Wake	5	500,639	\$ 5,991,899.49	1,154.86	\$ 1,168,957.98	\$ 7,160,857.47	\$ 3,580,428.74	\$ 3,580,428.73
Ramseur	Randolph	8	1,784	\$ 44,949.32	11.72	\$ 23,500.28	\$ 68,449.60	\$ 34,224.80	\$ 34,224.80
Randleman	Randolph	8	4,711	\$ 118,697.44	23.33	\$ 46,779.99	\$ 165,477.43	\$ 82,738.72	\$ 82,738.71
Ranlo	Gaston	12	4,767	\$ 120,108.40	17.33	\$ 34,749.13	\$ 154,857.53	\$ 77,428.77	\$ 77,428.76
Raynham	Robeson	6	61	\$ 1,536.94	0.57	\$ 1,142.93	\$ 2,679.87	\$ 1,339.94	\$ 1,339.93
Red Cross	Stanly	10	855	\$ 21,542.41	0.38	\$ 761.95	\$ 22,304.36	\$ 11,152.19	\$ 11,152.17
Red Springs	Robeson	6	3,130	\$ 78,862.87	21.00	\$ 42,108.01	\$ 120,970.88	\$ 60,485.45	\$ 60,485.43
Reidsville	Rockingham	7	14,886	\$ 375,064.75	92.30	\$ 185,074.71	\$ 560,139.46	\$ 280,069.74	\$ 280,069.72
Rennert	Robeson	6	280	\$ 7,054.83	2.06	\$ 4,130.59	\$ 11,185.42	\$ 5,592.72	\$ 5,592.70
Rhodhiss	Caldwell/Burke	13	1,005	\$ 25,321.78	8.45	\$ 16,943.46	\$ 42,265.24	\$ 21,132.62	\$ 21,132.62
Rich Square	Northampton	1	838	\$ 21,114.08	7.58	\$ 15,198.99	\$ 36,313.07	\$ 18,156.54	\$ 18,156.53
Richfield	Stanly	10	613	\$ 15,445.03	7.82	\$ 15,680.22	\$ 31,125.25	\$ 15,562.63	\$ 15,562.62
Richlands	Onslow	3	2,478	\$ 62,435.20	11.73	\$ 23,520.33	\$ 85,955.53	\$ 42,977.77	\$ 42,977.76
River Bend	Craven	2	2,921	\$ 73,596.95	17.13	\$ 34,348.10	\$ 107,945.05	\$ 53,972.53	\$ 53,972.52
Roanoke Rapids	Halifax	4	14,592	\$ 367,657.18	91.56	\$ 183,590.91	\$ 551,248.09	\$ 275,624.05	\$ 275,624.04
Robbins	Moore	8	1,260	\$ 31,746.71	7.50	\$ 15,038.57	\$ 46,785.28	\$ 23,392.65	\$ 23,392.63
Robbinsville	Graham	14	569	\$ 14,336.41	3.25	\$ 6,516.72	\$ 20,853.13	\$ 10,426.57	\$ 10,426.56
Robersonville	Martin	1	1,226	\$ 30,890.06	16.55	\$ 33,185.12	\$ 64,075.18	\$ 32,037.59	\$ 32,037.59
Rockingham	Richmond	8	9,074	\$ 228,626.73	50.95	\$ 102,162.04	\$ 330,788.77	\$ 165,394.39	\$ 165,394.38
Rockwell	Rowan	9	2,460	\$ 61,981.68	11.70	\$ 23,460.18	\$ 85,441.86	\$ 42,720.93	\$ 42,720.93
Rocky Mount	Nash/Edgecombe	4	56,030	\$ 1,411,720.94	291.18	\$ 583,857.59	\$ 1,995,578.53	\$ 997,789.27	\$ 997,789.26
Rolesville	Wake	5	11,933	\$ 300,661.54	42.64	\$ 85,499.30	\$ 386,160.84	\$ 193,080.42	\$ 193,080.42
Ronda	Wilkes	11	439	\$ 11,060.96	5.59	\$ 11,208.75	\$ 22,269.71	\$ 11,134.86	\$ 11,134.85
Roper	Washington	1	463	\$ 11,665.66	5.13	\$ 10,286.38	\$ 21,952.04	\$ 10,976.02	\$ 10,976.02
Rose Hill	Duplin	3	1,388	\$ 34,971.78	13.03	\$ 26,127.02	\$ 61,098.80	\$ 30,549.40	\$ 30,549.40
Roseboro	Sampson	3	1,177	\$ 29,655.46	11.33	\$ 22,718.27	\$ 52,373.73	\$ 26,186.87	\$ 26,186.86
Rosman	Transylvania	14	762	\$ 19,199.20	1.53	\$ 3,067.87	\$ 22,267.07	\$ 11,133.54	\$ 11,133.53
Rowland	Robeson	6	888	\$ 22,373.87	13.12	\$ 26,307.48	\$ 48,681.35	\$ 24,340.68	\$ 24,340.67
Roxboro	Person	5	8,129	\$ 204,816.70	38.15	\$ 76,496.21	\$ 281,312.91	\$ 140,656.46	\$ 140,656.45
Roxobel	Bertie	1	169	\$ 4,258.09	2.43	\$ 4,872.50	\$ 9,130.59	\$ 4,565.30	\$ 4,565.29
Rural Hall	Forsyth	9	3,500	\$ 88,185.32	14.92	\$ 29,916.74	\$ 118,102.06	\$ 59,051.03	\$ 59,051.03
Ruth	Rutherford	13	347	\$ 8,742.94	3.23	\$ 6,476.61	\$ 15,219.55	\$ 7,609.78	\$ 7,609.77
Rutherford College	Burke	13	1,273	\$ 32,074.26	12.00	\$ 24,061.72	\$ 56,135.98	\$ 28,067.99	\$ 28,067.99
Rutherfordton	Rutherford	13	3,711	\$ 93,501.63	31.12	\$ 62,400.06	\$ 155,901.69	\$ 77,950.85	\$ 77,950.84
Salemburg	Sampson	3	536	\$ 13,504.95	5.99	\$ 12,010.81	\$ 25,515.76	\$ 12,757.89	\$ 12,757.87
Salisbury	Rowan	9	38,206	\$ 962,630.92	174.36	\$ 349,616.76	\$ 1,312,247.68	\$ 656,123.84	\$ 656,123.84
Saluda	Henderson/Polk	14	682	\$ 17,183.54	9.35	\$ 18,748.09	\$ 35,931.63	\$ 17,965.82	\$ 17,965.81

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 +1% over what is projected in FY 2026

Budgeted = \$134,899



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 FY27.

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.

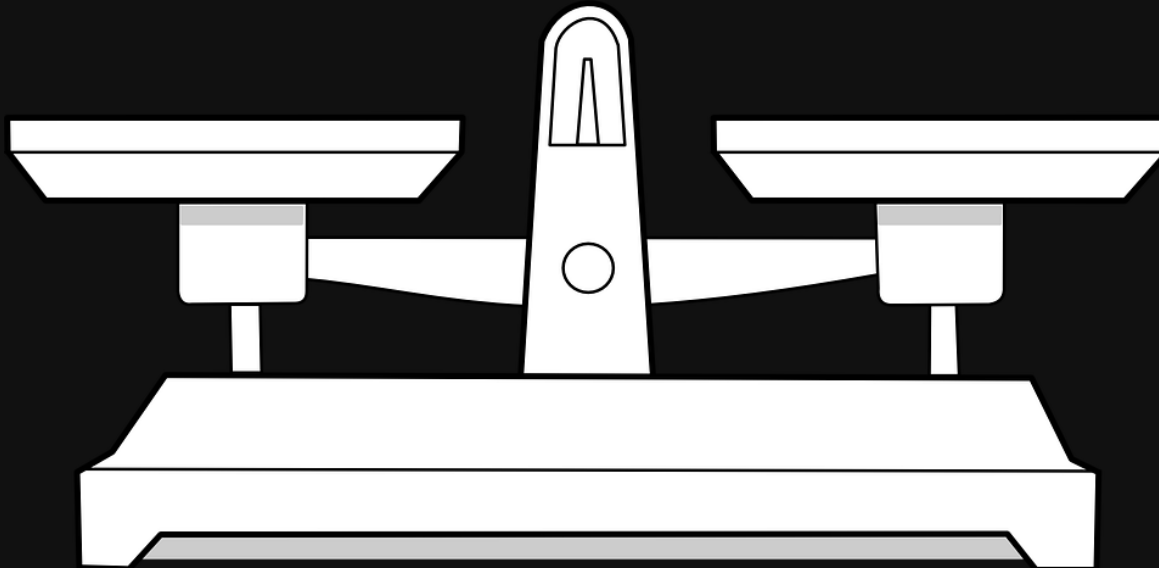
WILDWOOD STORAGE		Monthly Revenue as of 03/11/2026
Enclosed Units	20	\$1,260
Open Spaces	38	\$950
Total Units on Property	58	\$2,210
Less Town Occupied Units	10	\$700
Net Units Available for Rental	48	\$1,510
Vacant Available for Rent	1	\$65
Units Past Due or Over-locked	3	\$95
Total Loss/mth	4	\$160
Total Occupied and Paid	44	\$1,350
Rate of Paid Occupancy (units)	91.67%	
Rate of Paid Occupancy (dollars)	89.40%	
Projected Rate of Occupancy	96.00%	
Budgeted Revenue		\$17,395

Wildwood rental revenue is budgeted \$17,395 for FY27.

General Fund Summary

<i>General Fund</i>	
Total Revenue	2,952,600
Total Expenditures	2,952,600
Revenue - Expenditure =	0

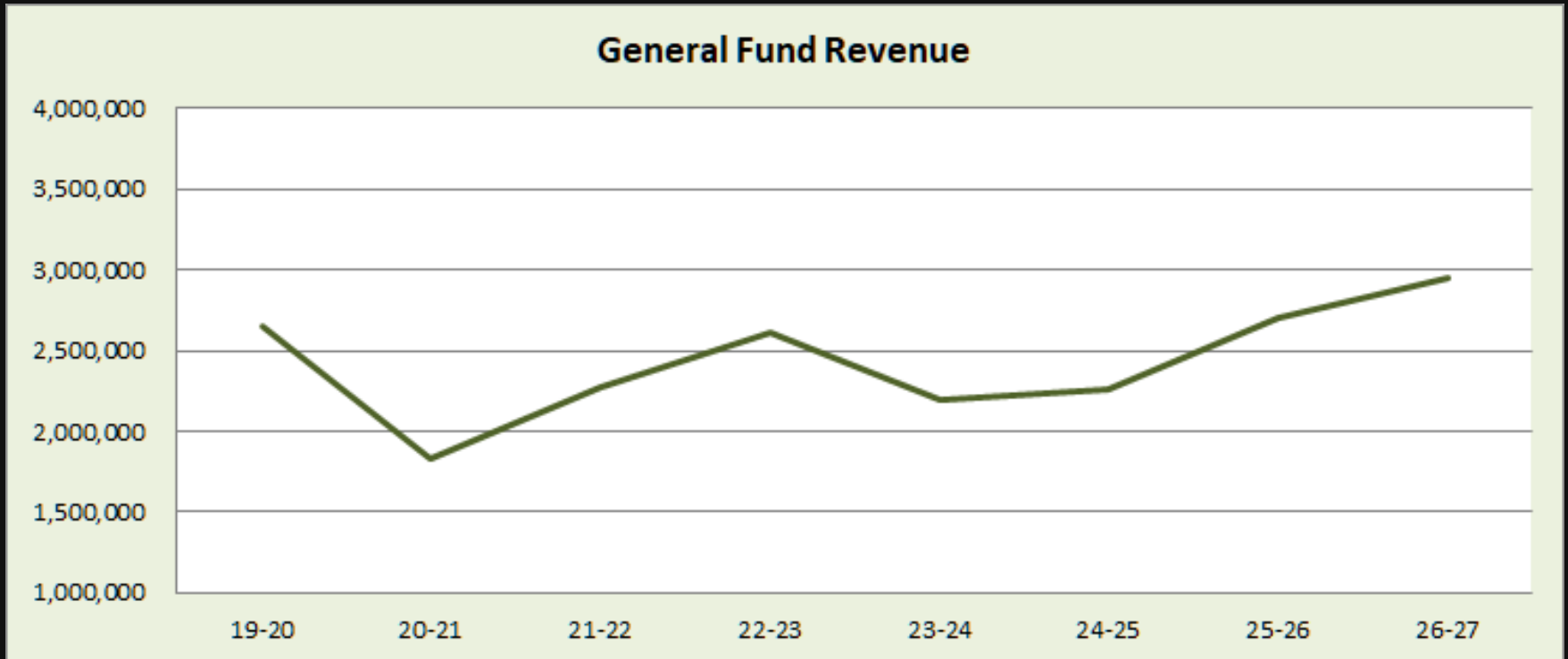
Balanced means Revenues = Expenditures (with appropriated fund balance)



General Fund Revenue Summary

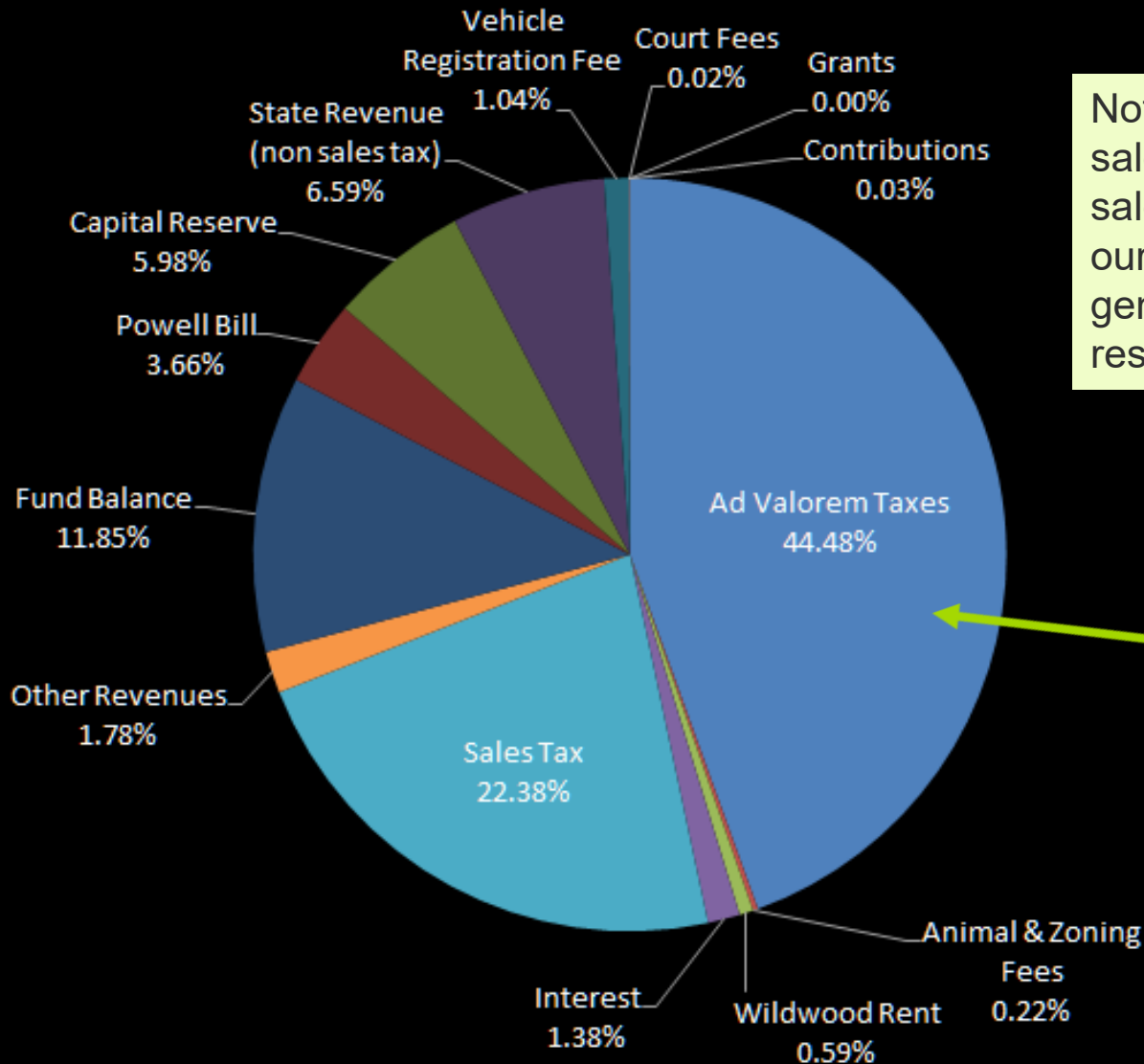
General Fund Revenue Summary						Change v. prior year	
	22-23	23-24	24-25	25-26	26-27	%	\$
	Actual	Actual	Actual	Current Budget	Proposed		
Ad Valorem Taxes	833,878	1,100,557	1,109,696	1,293,846	1,313,245	1.50%	19,399
Animal Licenses & Zoning Permits	12,063	14,232	7,986	6,500	6,500	0.00%	0
Interest	36,439	55,787	52,823	45,864	40,789	-11.07%	-5,075
Wildwood Rents	19,651	19,649	19,574	18,144	17,395	-4.13%	-749
Other Revenue & Rents	64,836	69,084	35,548	52,565	52,622	0.11%	57
Contributions	1,043	640	668	900	900	0.00%	0
Powell Bill (includes appropriation)	93,732	102,235	109,097	109,000	108,000	-0.92%	-1,000
State Revenue (other than sales tax)	185,667	189,294	203,849	201,254	194,660	-3.28%	-6,594
Sales Tax Revenue	528,076	535,482	668,699	612,142	660,690	7.93%	48,548
NCORR Loan/Grant Proceeds	0	0	0	0	0		0
Government Grants (Fed, State & County)	275,221	525	7,294	0	0		0
Fees (court refund)	501	515	411	500	500	0.00%	0
Vehicle Registraion Fee	0	0	0	30,800	30,800	0.00%	0
Transfer from Capital Reserve	72,787	43,504	42,650	130,500	176,500	35.25%	46,000
Transfer from LESA Fund	0	0	0	0	0		0
Transfer from ARPA Fund	482,300	0	0	0	0		0
Transfer from PW Capital Proj Fund	0	57,720	0	0	0		0
Appropriated Fund Balance	0	0	0	205,880	350,000	70.00%	144,120
TOTAL	2,606,195	2,189,224	2,258,297	2,707,895	2,952,600	9.04%	244,705

General Fund Revenue Summary



The actual revenue in FY19-20 was \$2,652,407. The projected revenue in FY26-27 is \$2,952,600 which is a total increase of \$300,193 or \$37,524 per year.

General Fund Revenue Summary



Note that Powell Bill, non-sales tax state revenue and sales tax equal 32.63% of our revenue. These are not generated from River Bend residents alone.

Less than 1/2 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	2026 (proj)	2027 (proj)
Fund Balance \$ ⁽¹⁾	2,787,506	1,649,910	1,306,128	1,365,837	1,328,966	1,502,649	1,475,445	1,428,570	1,686,591
	2019	2020	2021	2022	2023	2024	2025	2026 (proj)	2027 (proj)
Fund Balance %	107.6	44.5	59.9	62.9	49.7	73.3	65.7	56.2	76.2
Expenditures	2,589,916	3,711,081	2,180,117	2,169,730	2,675,763	2,051,163	2,245,256	2,540,884	2,214,450
50% of expenditures	1,294,958	1,855,541	1,090,059	1,084,865	1,337,881	1,025,581	1,122,628	1,270,442	1,107,225
Ad Valorem Revenue	728,213	740,181	809,357	824,190	833,878	1,100,557	1,109,696	1,265,251	1,313,245
All Other Revenue	2,164,608	1,912,226	1,019,607	1,447,391	1,772,317	1,088,667	1,148,600	1,228,758	1,289,356
Total Revenue	2,892,821	2,652,407	1,828,963	2,271,582	2,606,195	2,189,224	2,218,052	2,494,009	2,472,471
Revenue-Expense	302,905	-1,058,675	-351,154	101,852	-69,568	138,061	-27,204	-46,875	258,020

⁽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.

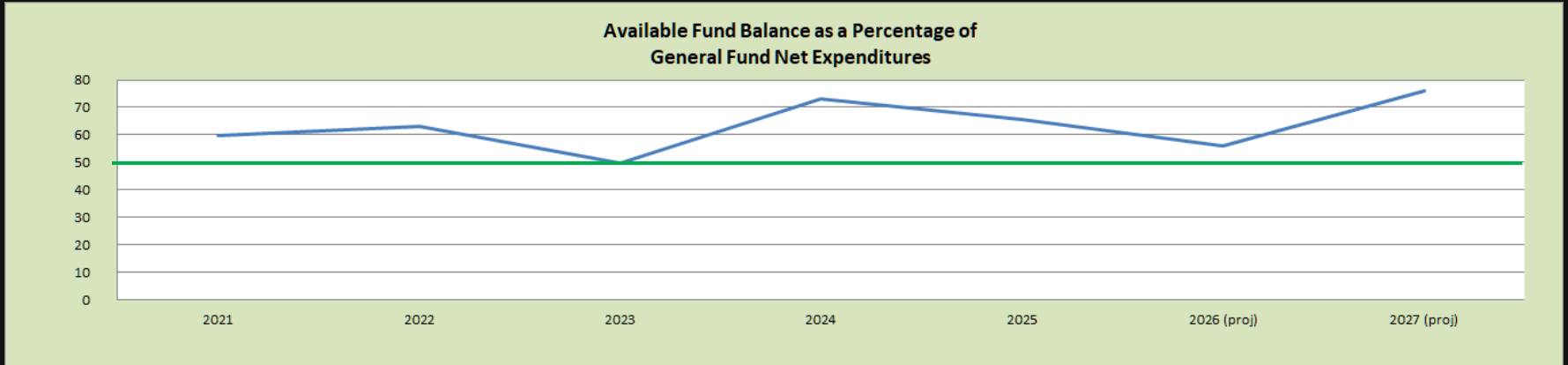
⁽²⁾ Projects spending 75% of all authorized expenditures.

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

⁽⁴⁾ Projects realizing 95% of revenues.

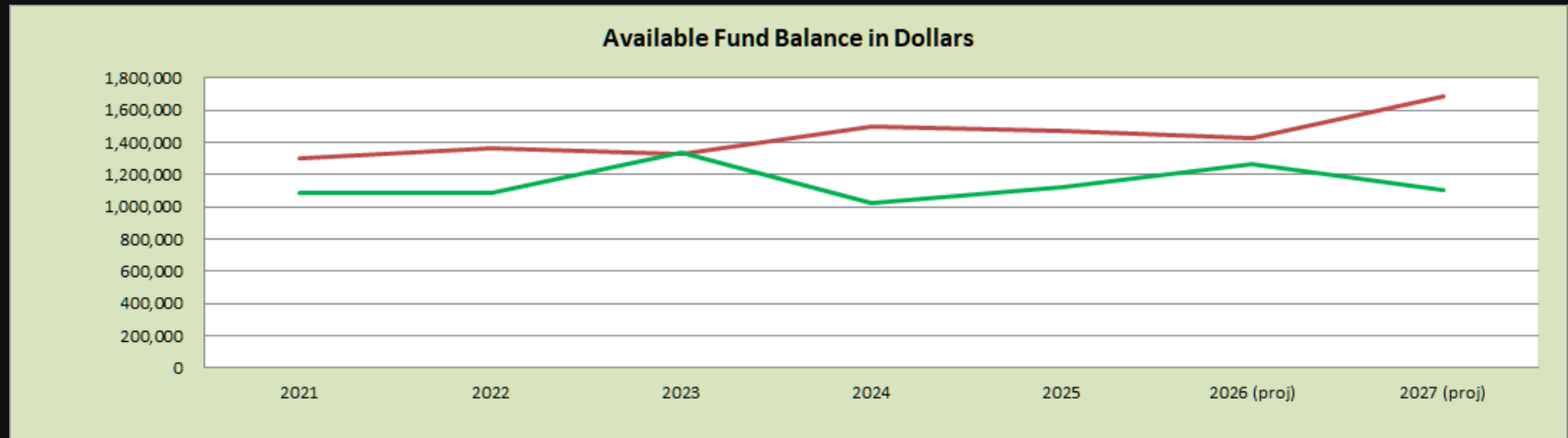
Fund Balance can be viewed as a town’s “savings” account. It is often stated as a percentage of “savings” compared to expenditures incurred in a fiscal year. If the fiscal year had higher than normal expenses, that could negatively impact the fund balance percentage, even if the total dollar amount of fund balance does not change. Based on expending 75% of approved expenditures and realizing 95% of budgeted revenues in FY27, we project a fund balance \$1,686,591 or 76.2% at the end of FY27. 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 2023 the amount we were below the 50% policy. That year it was 49.7%. 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 (in dollars) over the 50% minimum.

Town of River Bend

Fiscal Year 2026-2027 Budget Workshop

May 11, 2026



- 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**