



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 25-B-03
FISCAL YEAR 2025 - 2026**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2025-2026 Budget Ordinance as last amended on July 17, 2025, be amended as follows:

Summary

General Fund	2,707,895
General Capital Reserve Fund	154,144
Law Enforcement Separation Allowance Fund	540
Water Fund	712,800
Water Capital Reserve Fund	25,000
Sewer Fund	788,550
Sewer Capital Reserve Fund	26,000
Total	4,414,929

Section 1. **General Fund**

Anticipated Revenues

		25-B-03 CHANGES
AD VALOREM Taxes 2025-2026	1,153,846	
AD VALOREM Tax-Motor Vehicle	140,000	
Vehicle Registration Fee	30,800	
Animal Licenses	1,500	
Sales Tax 1% Article 39	225,177	
Sales Tax 1/2% Article 40	132,451	
Sales Tax 1/2% Article 42	112,435	
Sales Tax Article 44	16,436	
Sales Tax Hold Harmless Distribution	125,643	
Solid Waste Disposal Tax	2,200	
Powell Bill Allocation	109,000	
Beer and Wine Tax	13,490	
Video Programming Sales Tax	45,303	
Utilities Franchise Tax	135,931	
Telecommunications Sales Tax	6,530	
Court Refunds	500	
Zoning Permits	5,000	
Miscellaneous	9,000	
Interest- Powell Bill Investments	5	
Interest-General Fund Investments	45,859	
Contributions	900	
Wildwood Storage Rents	18,144	
Rents & Concessions	18,000	
Sales Tax	11,365	
Sale of Capital Assets	12,000	
<i>Transfer From Capital Reserve Fund (withdraw Pickleball Court contract)</i>	130,500	-40,000
Appropriated Fund Balance	205,880	
Total	2,707,895	-40,000

Section 1. General Fund (continued)

Authorized Expenditures

		25-B-03 CHANGES
Governing Body (withdraw Pickleball Court contract)	81,200	45,000
Administration	348,725	
Finance	161,290	
Tax Listing	19,500	
Legal Services	44,000	
Elections	0	
Police	839,700	
Public Buildings	75,125	
Emergency Services	5,370	
Animal Control	27,820	
Street Maintenance	317,675	
Public Works	290,325	
Leaf & Limb and Solid Waste	76,725	
Stormwater Management	88,300	
Wetlands and Waterways	3,025	
Planning & Zoning	62,415	
Recreation & Special Events	14,200	
Parks & Community Appearance (withdraw Pickleball Court contract)	76,000	-85,000
Contingency	25,156	
Transfer To General Capital Reserve Fund	151,344	
Transfer To L.E.S.A. Fund	0	
Total	2,707,895	-40,000

Section 2. General Capital Reserve Fund

Anticipated Revenues

Contributions from General Fund	151,344	
Interest Revenue	2,800	
Appropriated Fund Balance (withdraw Pickleball Court contract)	0	-40,000
Total	154,144	-40,000

Authorized Expenditures

Transfer to General Fund (withdraw Pickleball Court contract)	130,500	-40,000
Future Procurement	23,644	
Total	154,144	-40,000

Section 3. Law Enforcement Separation Allowance Fund

Anticipated Revenues:

Contributions from General Fund	0	
Interest Revenue	540	
Total	540	

Authorized Expenditures:

Separation Allowance	0	
Future LEOSSA Payments	540	
Total	540	

Section 4. Water Fund**25-B-03
CHANGES**

Anticipated Revenues

Utility Usage Charges, Classes 1 & 2	200,120
Utility Usage Charges, Classes 3 & 4	18,239
Utility Usage Charges, Class 5	12,854
Utility Usage Charges, Class 8	4,933
Utility Customer Base Charges	283,169
Hydrant Availability Fee	17,934
Taps & Connections Fees	1,250
Nonpayment Fees	10,500
Late payment Fees	7,790
Interest Revenue	15,060
Sales Tax	4,300
Sale of Capital Asset	0
Transfer from Capital Reserve Fund	25,000
Appropriated Fund Balance	111,651
Total	712,800

Authorized Expenditures

Administration & Finance [1]	530,625
Operations and Maintenance	161,675
Transfer To Fund Balance for Capital Outlay	0
Transfer To Water Capital Reserve Fund	20,500
Total	712,800

[1] Portion of department for bond debt service: 133,671

Section 5. Water Capital Reserve Fund

Anticipated Revenues

Contributions From Water Operations Fund	20,500
Interest Revenue	350
Appropriated Fund Balance	4,150
Total	25,000

Authorized Expenditures

Transfer to Water Operations Fund	25,000
Future Expansion & Debt Service	0
Total	25,000

Section 6. Sewer Fund**25-B-03
CHANGES**

Anticipated Revenues:

Utility Usage Charges, Classes 1 & 2	255,040
Utility Usage Charges, Classes 3 & 4	39,981
Utility Usage Charges, Class 5	28,328
Utility Usage Charges, Class 8	10,146
Utility Customer Base Charges	298,921
Taps & Connection Fees	1,250
Late payment Fees	8,222
Interest Revenue	23,006
Sales Tax	4,050
Sale of Capital Asset	0
Transfer from Sewer Capital Reserve	25,000
Appropriated Fund Balance	94,606
Total	788,550

Authorized Expenditures:

Administration & Finance [2]	533,650
Operations and Maintenance	229,400
Transfer to Fund Balance for Capital Outlay	0
Transfer to Sewer Capital Reserve Fund	25,500
Total	788,550

[2] Portion of department for bond debt service: 115,429

Section 7. Sewer Capital Reserve

Anticipated Revenues:

Contributions From Sewer Operations Fund	25,500
Interest Revenue	500
Total	26,000

Authorized Expenditures:

Transfer to Sewer Operations Fund	25,000
Future Expansion & Debt Service	1,000
Total	26,000

Section 8. **Levy of Taxes**

There is hereby levied a tax at the rate of twenty-eight cents (\$0.28) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2025-2026" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$413,245,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.72%. The estimated collection rate is based on the fiscal year 2023-2024 collection rate of 99.72% by Craven County who has been contracted to collect real and personal property taxes for the Town of River Bend. Also included is a valuation of \$50,000,000 for purposes of taxation of motor vehicles with a collection rate of 100% by the North Carolina Vehicle Tax System.

Section 9. **Fees and Charges**

There is hereby established, for Fiscal Year 2025-2026, various fees and charges as contained in Attachment A of this document.

Section 10. **Special Authorization of the Budget Officer**

- A. The Budget Officer shall be authorized to reallocate any appropriations within departments.
- B. The Budget Officer shall be authorized to execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.
- C. The Budget Officer shall be authorized to execute interdepartmental transfers in the same fund, including contingency appropriations, not to exceed \$5,000. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.

Section 11. **Classification and Pay Plan**

Cost of Living Adjustment (COLA) for all Town employees shall be 2.8% and shall begin the first payroll in the new fiscal year. The Town Manager is hereby authorized to grant merit increases to Town employees, when earned, per the approved Pay Plan.

Section 12. **Utilization of the Budget Ordinance**

This ordinance shall be the basis of the financial plan for the Town of River Bend municipal government during the 2025-2026 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall ensure the operating staff and officials are provided with guidance and sufficient details to implement their appropriate portion of the budget.

Section 13. **Copies of this Budget Ordinance**

Copies of this Budget Ordinance shall be furnished to the Clerk, Town Council, Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 18th day of September, 2025.

Mark Bledsoe, Mayor

Attest:

Kristie J. Nobles, Town Clerk, MMC, NCCMC