



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 25-B-05
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 April 9, 2026, 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-05 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 | |
| Transfer From Capital Reserve Fund | 130,500 | |
| Appropriated Fund Balance | 205,880 | |
| Total | 2,707,895 | |

Section 1. General Fund (continued)

| | | 25-B-05 CHANGES |
|--|----------------|----------------------------|
| Authorized Expenditures | | |
| Governing Body | 81,200 | |
| Administration <i>(expenditures for remainder of fiscal year)</i> | 351,725 | 3,000 |
| Finance | 161,290 | |
| Tax Listing | 19,500 | |
| Legal Services (transfer to other dept.) | 34,000 | |
| Elections | 0 | |
| Police | 839,700 | |
| Public Buildings | 75,125 | |
| Emergency Services | 5,370 | |
| Animal Control | 27,820 | |
| Street Maintenance | 317,675 | |
| Public Works <i>(expenditures for remainder of fiscal year)</i> | 295,325 | 5,000 |
| Leaf & Limb and Solid Waste <i>(transfer to other dept.)</i> | 73,725 | -3,000 |
| Stormwater Management | 88,300 | |
| Wetlands and Waterways | 3,025 | |
| Planning & Zoning | 72,415 | |
| Recreation & Special Events <i>(transfer to other dept.)</i> | 9,200 | -5,000 |
| Parks & Community Appearance | 76,000 | |
| Contingency | 25,156 | |
| Transfer To General Capital Reserve Fund | 151,344 | |
| Transfer To L.E.S.A. Fund | 0 | |
| Total | 2,707,895 | 0 |

Section 2. General Capital Reserve Fund

| | | |
|---------------------------------|---------|--|
| Anticipated Revenues | | |
| Contributions from General Fund | 151,344 | |
| Interest Revenue | 2,800 | |
| Appropriated Fund Balance | 0 | |
| Total | 154,144 | |

| | | |
|--------------------------|---------|--|
| Authorized Expenditures | | |
| Transfer to General Fund | 130,500 | |
| Future Procurement | 23,644 | |
| Total | 154,144 | |

Section 3. Law Enforcement Separation Allowance Fund

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|---------------------------------|-----|--|
| 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-05
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 | <u>712,800</u> | | |
| Authorized Expenditures | | | |
| Administration & Finance [1] (transfer to supply & treatment) | 527,625 | -3,000 | |
| Operations and Maintenance (expenditures for remainder of fiscal year) | 164,675 | 3,000 | |
| Transfer To Fund Balance for Capital Outlay | 0 | | |
| Transfer To Water Capital Reserve Fund | 20,500 | | |
| Total | <u>712,800</u> | <u>0</u> | |
| <i>[1] Portion of department for bond debt service:</i> | 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 | <u>25,000</u> | |

| | | |
|-----------------------------------|---------------|--|
| Authorized Expenditures | | |
| Transfer to Water Operations Fund | 25,000 | |
| Future Expansion & Debt Service | 0 | |
| Total | <u>25,000</u> | |

Section 6. Sewer Fund

**25-B-05
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 | <u>788,550</u> |

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 | <u>788,550</u> |

[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 | <u>26,000</u> |

Authorized Expenditures:

| | |
|-----------------------------------|---------------|
| Transfer to Sewer Operations Fund | 25,000 |
| Future Expansion & Debt Service | 1,000 |
| Total | <u>26,000</u> |

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 11th day of June, 2026.

Mark Bledsoe, Mayor

Attest:

Kristie J. Nobles, Town Clerk, MMC, NCCMC