TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 26-B-01
FISCAL YEAR 2026 - 2027

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2026-2027 Budget Ordinance be amendend as follows:

Summary

General Fund	3,015,400
General Capital Reserve Fund	229,425
Law Enforcement Separation Allowance Fund	1,100
Water Fund	745,315
Water Capital Reserve Fund	25,850
Sewer Fund	827,700
Sewer Capital Reserve Fund	42,000
Total	4,886,790

Section 1. **General Fund**

Anticipated Revenues		***26-B-01 CHANGES***
AD VALOREM Taxes 2026-2027	1,254,048	
AD VALOREM Tax-Motor Vehicle	153,000	
Vehicle Registration Fee	30,800	
Animal Licenses	1,500	
Sales Tax 1% Article 39	242,305	
Sales Tax 1/2% Article 40	143,922	
Sales Tax 1/2% Article 42	120,990	
Sales Tax Article 44	17,861	
Sales Tax Hold Harmless Distribution	135,612	
Solid Waste Disposal Tax	2,200	
Powell Bill Allocation	108,000	
Beer and Wine Tax	13,625	
Video Programming Sales Tax	39,333	
Utilities Franchise Tax	134,899	
Telecommunications Sales Tax	6,803	
Court Refunds	500	
Zoning Permits	5,000	
Miscellaneous	9,000	
Interest- Powell Bill Investments	5	
Interest-General Fund Investments	40,784	
Contributions	900	
Wildwood Storage Rents	17,395	
Rents & Concessions	18,000	
Sales Tax	11,365	
Sale of Capital Assets	12,057	
***Transfer From Capital Reserve Fund** (fund additional projects)*	***196,500***	***20,000***
Appropriated Fund Balance	298,996	
Total	3,015,400	***20,000***

Section 1. **General Fund (continued)**

Authorized Expenditures		***26-B-01 CHANGES***
Governing Body	72,500	
Administration	411,800	
Finance	165,900	
Tax Listing	25,600	
Legal Services	42,000	
Elections	700	
Police	885,900	
Public Buildings	74,000	
Emergency Services	5,400	
Street Maintenance	324,700	
Public Works	298,500	
Leaf & Limb and Solid Waste	98,200	
Stormwater Management ***(fund additional projects)***	***114,500***	***20,000***
Wetlands and Waterways	3,000	
Planning & Zoning	64,700	
Recreation & Special Events	15,200	
Parks & Community Appearance	160,500	
Contingency	27,400	
Transfer To General Capital Reserve Fund	224,900	
Transfer To L.E.S.A. Fund	0	
Total	3,015,400	***20,000***

Section 2. **General Capital Reserve Fund**

Anticipated Revenues		
Contributions from General Fund	224,900	
Interest Revenue	4,525	
Total	229,425	
Authorized Expenditures		
Transfer to General Fund ***(fund additional projects)***	***196,500***	***20,000***
Future Procurement	***32,925***	***-20,000***
Total	229,425	***0***

Section 3. **Law Enforcement Separation Allowance Fund**

Anticipated Revenues:	
Contributions from General Fund	0
Interest Revenue	1,100
Total	1,100
Authorized Expenditures:	
Separation Allowance	0
Future LEOSSA Payments	1,100
Total	1,100

Section 4. **Water Fund**

		26-B-01 CHANGES
Anticipated Revenues		
Utility Usage Charges, Classes 1 & 2	197,293	
Utility Usage Charges, Classes 3 & 4	20,555	
Utility Usage Charges, Class 5	11,702	
Utility Usage Charges, Class 8	4,963	
Utility Customer Base Charges	283,901	
Availability Fee	17,751	
Taps & Connections Fees	2,500	
Nonpayment Fees	10,500	
Late payment Fees	7,775	
Interest Revenue	14,360	
Sales Tax	4,500	
Sale of Capital Asset	0	
Transfer from Capital Reserve Fund	25,000	
Appropriated Fund Balance ***(FY26 PO rollover for tank)***	***144,515***	***815***
Total	745,315	***815***
Authorized Expenditures		
Administration & Finance *[1]*	550,700	
Operations and Maintenance ***(FY26 PO rollover for tank)***	***169,115***	***815***
Transfer To Fund Balance for Capital Outlay	0	
Transfer To Water Capital Reserve Fund	25,500	
Total	745,315	***815***

[1] Portion of department for bond debt service: *129,888*

Section 5. **Water Capital Reserve Fund**

Anticipated Revenues	
Contributions From Water Operations Fund	25,500
Interest Revenue	350
Appropriated Fund Balance	0
Total	25,850
Authorized Expenditures	
Transfer to Water Operations Fund	25,000
Future Expansion & Debt Service	850
Total	25,850

Section 6. **Sewer Fund**

		26-B-01 CHANGES
Anticipated Revenues:		
Utility Usage Charges, Classes 1 & 2	252,284	
Utility Usage Charges, Classes 3 & 4	36,577	
Utility Usage Charges, Class 5	28,839	
Utility Usage Charges, Class 8	9,812	
Utility Customer Base Charges	299,115	
Taps & Connection Fees	1,250	
Late payment Fees	8,146	
Interest Revenue	23,985	
Sales Tax	3,992	
Sale of Capital Asset	0	
Transfer from Sewer Capital Reserve ***(fund additional projects)***	***42,000***	***25,000***
Appropriated Fund Balance	121,700	
Total	827,700	***25,000***
Authorized Expenditures:		
Administration & Finance *[2]*	559,000	
Operations and Maintenance ***(fund additional projects)***	***233,200***	***25,000***
Transfer to Fund Balance for Capital Outlay	0	
Transfer to Sewer Capital Reserve Fund	35,500	
Total	827,700	***25,000***
[2] Portion of department for bond debt service:	*112,162*	

Section 7. **Sewer Capital Reserve**

Anticipated Revenues:		
Contributions From Sewer Operations Fund	35,500	
Interest Revenue	750	
Appropriated Fund Balance ***(fund additional projects)***	***5,750***	***5,750***
Total	42,000	***5,750***
Authorized Expenditures:		
Transfer to Sewer Operations Fund ***(fund additional projects)***	***42,000***	***25,000***
Future Expansion & Debt Service	***0***	***-19,250***
Total	42,000	***5,750***

Section 8. **Levy of Taxes**

There is hereby levied a tax at the rate of thirty cents ($0.30) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2026-2027" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of $419,400,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.67%. The estimated collection rate is based on the fiscal year 2024-2025 collection rate of 99.67% 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 $51,000,000 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 2026-2027, 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 2.2% 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 2026-2027 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 16th day of July, 2026.

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Mark Bledsoe, Mayor

Attest:

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Kristie J. Nobles, Town Clerk, MMC, NCCMC