Mayor
Sally T. Belangia

Board of Commissioners
Mayor Pro Tempore Paul Jordan
Commissioner Chris Moffat
Commissioner Iris Cooper
Commissioner Don McGuire
Commissioner Lou Ostendorff

Town Manager/Clerk to the Board
Diane H. Miller

Town Attorney
M. Scott Davis

TOWN OF ORIENTAL
Post Office Box 472
Oriental, North Carolina 28571
252.249.0555

Delivery of 2026-2027 Budget Documents to the Mayor and Board

Name	Method	Address	Signature/email received/date
C. Moffat	Paper	5633 Styron Dr.	5/29/26
Sally Belangia	Paper	102 Pineview Dr	5-28-26
Iris Cooper	Paper	200 Whittaker Point Rd.	Iris B. Cooper 5-28-2026
Paul Jordan	Paper	1204 Lupton Dr.	5/28/26
Lou Ostendorff	Paper	500 Neuse St	5/28/2026
Don McGuire	Paper	1123 Neuse Dr.	5/28/26

Town of Oriental
Proposed Annual Budget
Fiscal Year 2026-2027

To: Mayor Sally Belangia
Board of Commissioners

From: Diane H. Miller, Manager and Budget Officer

Date: May 28, 2026, (REVISED June 3, 2026)

Re: Budget Message 2026-2027

As the fiscal budget allows our citizenry to transparently view the fiscally responsible use of their tax money, I have respectfully submitted a budget to the Board for their consideration and further adoption of a Budget Ordinance for FY 2026-2027 in time for a public hearing scheduled for June 9, 2026. Discussion of fees covering services extended the discussions, adjusting for inflation, rearrangement of priorities, and potential issues with the revaluation put into place, then removed by the General Assembly, then reinstated by the General Assembly as late as May 6, 2026, with a balanced budget due on June 1. The discussion involving whether the revaluation would or would not be counted required the Board to look through parallel calculations on both the old values and the new, complicating the process unnecessarily for too long a period. They, however, put the hard work in, and came out with a fiscally responsible budget on a tax rate that is slightly above revenue neutral, once accounting for the potential of additional appeals on values and additional exemptions.

How money is handled and accounted for throughout the year is dictated by GAAP (Generally Accepted Accounting Principles) and GASB (Governmental Accounting Standards Board) plus monitored by our auditor and ultimately reported annually to the LGC (Local Government Commission). Two distinct funds, General Fund & Water Fund, must have separate reserves, be balanced and accounted for individually, but are worked from a central depository and are in this budget as presented.

The balanced budget has been produced in accordance with the North Carolina Local Government Budget and Fiscal Control Act, and was resolved and will be presented in its final form to the Board at the June 9, 2026 regular Town Board Meeting. We were able to produce a balanced budget within the original time constraints. At the time of publishing public notice, a copy was filed with the Office of the Clerk at Town Hall where it has been and shall remain available for public inspection until the required Budget Ordinance is adopted to take effect July 1, 2026.

The Town of Oriental was faced with flat revenue projections from the League of Municipalities again for the upcoming fiscal year, moderated by local trends in the submitted budget. (We always say Oriental is unique- and the budget is no different- we have different circumstances, which require us to adjust official predication by our local trends.) We usually use the School of Government (SOG) as a steadfast guide. As expected last year, our projections were still outpaced. The addition of over $5M of real property added to our inventory assisted in the relief. We are still adding new single family residences and losing previously vacant lots at a pace not seen since the 1980s-1990s development booms, but gradually slowing. Again, in the Manager's opinion, the proposed budget is a maintenance budget. This budget does not have any room for catastrophic failure of equipment.

The Town also began a $5.4 Million Water System Rehabilitation. Our new permit for discharge has been adjusted to allow for equipment not previously present on the permit, but present in reality, so the NC Dept of Environmental Quality adjusted for that allowance and we are now routinely in compliance.

At the retreat in March of 2026, all volunteer Boards brought their requests for the upcoming year to the Town Board and discussed projects accomplished and proposed. Most of those requests are included in the budget. All three Boards with reserves will be dipping into those to pay for all their requests.

This year, the Board is continuing to direct our energy and funding toward maintaining facilities we have. This is where the Board took the budget prepared by the Manager in her capacity as Budget Officer, and adjusted it for priority items. We have an application in for a BUILD grant that will re-set the seawall, sidewalk, dock, and street on Hodges Street, should that be granted. Without grant funding, that project is outside of our capacity, and truly an important one for the whole town.

We have completed several stages of our Water Treatment Plant (WTP) renovations. The replacement of valves that will allow us to shut of sections of town in the case of catastrophic failure, instead of the WHOLE Town will begin shortly as we await materials. The Booster Station, designed to boost pressure and flow to the White Farm area is at 90% completion in design. The Water Treatment Plant renovations are still in design, and a $1,052,000 State Revolving Fund (SRF)LOAN has been approved, should we exceed the $5.4M grant awarded.

The Board was specifically careful to not allocate anything of operating costs from the General Fund unrestricted unreserved into the operating budget due to the fact that we have no idea what the process might be with FEMA if hit by another storm. The need for a substantial reserve is even more important. We did receive another $106,000 from FEMA for Hurricane Florence after a long, hard fight.

The economy always drives the cost of retaining and recruiting capable personnel and the rates have been set accordingly, with the restoration of one full-time person back into the Public Works Department. The Board has chosen to continue our contracted mowing services and water meter reading to cost effectively continue those services.

I firmly believe that we are blessed with a dedicated staff and volunteer Boards that truly care about the citizenry and do everything in their power to make things work, and accomplish the desires of the Town. As such, the pay and benefits packages for employees are mostly comparable with others across the State with populations less than 2,500. Public Works will now operate with four (4 FTE), once the open position is filled, including a working supervisor who is also the ORC of the Water Plant.

Our tax rate is set at $.16/$100, while revenue neutral was $.1428/$100, both a long way from $.22/$100, meaning if the value of your property increased by 35% or less, you will likely see a reduction in Town tax. It is understood that Pamlico County's property rates are beyond our control and may affect our residents if that governing body chooses to raise them or not reduce closer to revenue neutral. The Board chose to fund capital reserve for Police as their oldest vehicle is a 2018. In addition, Bay River Metropolitan Sewer District rates are outside our control; we simply provide the billing service and it is a pass through - what we collect, we forward, less a fee for the service of collecting, to Bay River. We have seen the proposed Bay River fee schedule, and revisions are mostly at the larger usage levels, with residents using less than 5,000 gallons/month seeing a $.25/1,000 increase. Public Hearing for the Bay River budget is set for June 4, 2026. Pamlico County has set their Public Hearing for June 15.

The Board and staff feel that the need to not increase the burden on its citizens is significant, therefore, **NO INCREASES** to the Fee Schedule have been proposed: Water, trash, recycling, development fees, etc.

Green Waste disposal (yard waste) is still covered by the general fund, as the Town Board agrees that the removal of such results in unintended and worthy good results, including reduced burning, and decreased vegetation overgrowth and dumping in drainage paths. This is now the ONLY portion of the sanitation fund currently covered by the GF, the trash and recycling are just about at break even as an enterprise fund.

We currently retain approximately 66% of our operating budget as of the last audit. Budgets as small as ours are recommended to reserve at least to 50% in case of catastrophic system failure or weather emergency and repair. With the additional uncertainties of FEMA's reaction and position to be of assistance, that number may need to be higher.

Budget Overview

The budget being presented for your consideration is balanced in accordance with N.C.G.S. §159-8. The proposed operating budgets for our major funds are:

General Fund	$ 1,740,026.00
Water Fund	$ 434,710.00
Combined 2026-2027 Operating Budget	$ 2,174,736.00

This budget is based solely on property, Occupancy, and Sales and Use Taxes. The General Fund budget was derived and balanced with no increase to the tax rate. The Water Fund is balanced with increases to highest user water rates, mostly due to increases in chemicals used to disinfect and test the water as required. (N.C.G.S §143.355.4) The total budget has increased by $393,216, including $306,000 in paving funds, $50,600 in Harbor and Waterfronts reserve, $39,255 from Tourism reserve, and $1,940 from Recreation reserve, not annual revenues, making the **ACTUAL budget a $5,081 DECREASE**. The tax rate from $.22/$100 ($.1428 revenue neutral) to $.16/$100, even though two full time positions were added. General Fund Appropriated will be used to fund a Parks and Recreation Master Plan and to clear the lot behind the WTP- both one-time expenses.

General Fund

GF Revenues

Ad Valorem ("according to value") property taxes 2025-2026 amount to $562,490.49. As of May 18, 2026, we have received $616,702.03 -tax rate at $0.22 per $100 county assessed valuation. Moving forward, we will use 100% as the calculation rate as directed by N.C.G.S. §159-13 (b)(6) for the 2026-2027 FY. We did, at one point, reduce the property valuation to 96%, from $435M to $417M, to allow for additional appeals granted or additional exemptions granted. Then, we were advised on June 1 that through appeals, our value was reduced to $400M. The $400M produces a $640,564.72 levy, as opposed to the $647,465.41 derived from the $400M adjusted assessment valuation.
One penny ($.01) on the tax rate in 2026-2027 generates $40,036. Oriental contracts with the Pamlico County tax office to collect our taxes. DMV taxes collected as of March 31, 2026 was $31,237, but in the previous fiscal year, that number was $42,855 for the 24-25 fiscal year, and is budgeted for the upcoming fiscal year as allowed by N.C.G.S.

Sales and Use tax, and expected revenues from sales of beer & wine have been conservatively estimated as is customary for Oriental, and based on projections received from the North Carolina League of Municipalities (NCLM), but continues on a slight downward trend, likely due to other economic constraints as vacationers are carefully budgeting trips and residents are prioritizing purchases. As a mostly residential community, property tax is the disproportionate contribution of all revenue. As the market is coming to a flat line, we will likely see a smaller increase in new homes added to the inventory and fewer parcels vacant. We have issued (15) new single family residential zoning permits as well as (32) other development improvements on compliance forms in this fiscal year, including installation of solar power, sheds, decks, and lifts, with several more previously vacant lots now developed, and several more in development and planning stages. Other revenues were typically based upon historical data and trend observations and analysis.

The popular Dog Park Tags expire June 30, 2026 and new tags and registration will be required for July 1. Rabies vaccination proof must be presented at Town Hall to renew the tags. OPD and Pamlico Animal Control are checking tags intermittently at the park, and the number of users is steadily climbing. The Parks and Recreation Committee has worked tirelessly to clean up, drain, and rehabilitate old and install new facilities at the Recreation Park to make it a destination for families as well as dogs. Lupton Park renovations and additions to Lou Mac Park have also been accomplished by this dedicated group of volunteers.

Our small staff functions efficiently enough to deliver the services expected from a much larger contingent, by the education received and dedication given. Staff has moved forward with certification renewal and continuing education in all departments. Public works has recertified in OSHA standards, water distribution, pesticide application, herbicide application, backflow and cross connection, and our Public Works Director has all the licenses required to operate the plant without contracted assistance. Police maintain state certifications in several different categories as required and audited by the state, including, but not limited to, bloodborne pathogens, de-escalation, crowd control, domestic violence control, hazmat operations, legal updates, interview and interrogation, search and rescue, and radar certification. Our Police Department is also back to two full-time officers.

GF Appropriations
General Fund appropriations were typically based upon historical data adjusted by trend observations. 2026-2027 General Fund changes/projects:

- Storm water drainage maintenance will be performed by staff with the assistance of new equipment and is expected to continue to be a prime focus.
- Reserve Capital Funding is included in this budget for Police only.
- Creation of a Parks and Recreation Master Plan is also included as a basis for filing a PARTF grant application for longer term projects in recreation.
- We will continue to seek funding for the repair/replacement of Hodges Street as a priority.

Water Fund

Budgeting for the water fund has few changes. The percentages of employee salary attributed to the Water Fund are calculated from actual time in that fund in the current fiscal year. Also, adhering to N.C.G.S. §143.355.4(b)(1), the Town must establish rates and maintain adequate reserves for the repair and rehabilitation of the system's aging infrastructure to be eligible for any grants or loans through the state in the future.

2026-2027 Water Fund projects:

- Replace/Install valves that allow the Town to cut off portions in a catastrophic failure
- Bring online the Booster Station on White Farm Rd to improve pressure and flow.
- Finish design and go to bid on WTP renovations.

For comparison of Oriental's water rates to other municipalities and water suppliers across the state it is recommended to visit the website:
http://www.efc.sog.unc.edu/reslib/item/north-carolina-water-and-wastewater-rates-dashboard

- Our water quality surpasses State water quality regulations and the Town of Oriental is committed to delivering a quality product at a reasonable cost. The current cost is less than recommended by the State, less than Pamlico County, as can be seen on the dashboard linked above. Water quality has increased significantly with the rehabilitation of our water softeners. Our water loss remains around 4%. Our CCR is available online as required by NCGS, with no new notices of deficiency. Our testing requirements had been increased by the State, owing to addition of so many users. However, the increased draw and service provided means increased numbers of tests are now being required. Installation of fencing between water plant and neighborhood has been accomplished and the sealing of the plant to the elements has been again pushed out. Acquisition of additional land contiguous with the water plant will provide additional storage space and access point for emergency and delivery purposes, but funding was set aside since acquisition to remove trees and begin to establish a second entry point and access to both the WTP and the Public Works facility. Our copper effluent (from rinsing softeners and filters) to Whittaker Creek requirement has been increased to 17micrograms, and we are well within that new level.

In closing, exiting the FY 2025-26 budget better than projected, the addition of so much development and the promise of more coming, makes planning for the future necessarily include assessment of the potential to require delivery of much more water, including permit limits and capacity of the plant and its aged equipment.

Thank you to the Board for looking toward the future needs of the Town of Oriental and its economic stability, and identifying those items as priority that service our residents and keep visitors coming. The Board worked tirelessly to produce a maintenance budget, with all the machinations of the General Assembly notwithstanding. The general public participated minimally in the creation of this budget, but made their concerns abundantly clear to the Board, most especially at their final June 3 meeting. The Board conducted a budget retreat on March 26-27, 2026, returning to a two day retreat, and then participated in four additional budget planning sessions, discussing at length additions/deletions to the budget and priorities for the upcoming year. The Board and I always welcome input, most especially during the creation of the budget, and we encourage the general public to contact me or the Board directly with any questions or suggestions throughout the year.

Respectfully submitted,

Diane H Miller

Diane H. Miller, MPA, ICMA-CM
Manager, Town of Oriental

TOWN OF ORIENTAL
BUDGET ORDINANCE
FISCAL YEAR 2026-2027

BE IT ORDAINED by the Board of Commissioners of the Town of Oriental, North Carolina:

SECTION 1: APPROPRIATIONS. The following amounts are hereby appropriated for the operation of the Oriental Government and its activities for the fiscal year beginning July 1, 2026 and ending on June 30, 2027 in accordance with the following schedules:

SCHEDULE A. GENERAL FUND

Administrative Department	$ 511,302.38
Police Department	229,058.58
Public Works Department	352,945.04
Sanitation	205,000.00
Transportation and Streets	306,000.00
Non-Powell Transportation/Streets	21,100.00
Special Appropriations	114620.00

TOTAL GENERAL FUND APPROPRIATIONS $ 1,740,026.00

SCHEDULE B. WATER FUND

Administrative Department	$ 226,379.68
Distribution & Water Plant	$ 208,330.32

TOTAL WATER FUND APPROPRIATIONS $ 434,710.00

SECTION 2. ESTIMATED REVENUES. It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the foregoing appropriations.

SCHEDULE A. GENERAL FUND

Current Year Property Tax	$577,709.72
Current Year DMV Tax	$42,855.00
Prior Year Property Tax	$15,000.00
Interest on Taxes	$5,000.00
G/F Sales Tax	$276,040.00
Federal and State Fuel Tax refund	$750.00
NC Sales Tax Refund	$3,000.00
Franchise Tax	$79,540.00

Beer & Wine Tax	$3,575.00
Occupancy Tax (Tourism)	$13,825.00
Occupancy Tax (Waterfront Enhancement)	$22,440.00
Occupancy Tax (Parks and Recreation)	$9,180.00
Solid Waste Fees	$116,676.00
Recycling Fees	$66,925.00
Powell Bill Allocation	$52,000.00
Police Tickets	$50.00
Police Report	$15.00
G/F Other Income	$750.00
Dog Park Registration	$750.00
Zoning and Permit Fees	$10,000.00
Solid Waste Disposal Tax	$525.00
G/F Interest Income	$14,000.00
Watercraft Rack Rental	$425.00
WFE Appropriated	$50,600.00
G/F Appropriated	$24,500.00
Powell Interest Income	$1,000.00
Duke PEV	$800.00
NCCMT HWAC Interest	$4,000.00
NCCMT Tourism Interest	$900.00
Powell Funds Appropriated	$306,000.00
Tourism Funds Approp	$39,255.00
Parks and Rec Appropriated	$1,940.00
TOTAL GENERAL FUND ESTIMATED REVENUES	**$ 1,740,026.00**

SCHEDULE B. WATER FUND

Water Collections	$378,000.00
Late Fees	$7,000.00
Reread Fees	$10.00
Reconnect Fees	$6,000.00
Water Impact Fees	0
Water Service Fees (meter deposit)	$5,000.00
Water Billing Service Fees (use of webpay)	$4,500.00
Water Tap Fee	$7,000.00
Irrigation Meter Fee	$450.00
Water Fund Interest	$2,000.00
NC Sales Tax Refund	$7,500.00
Other Income	$500.00
BRMSD Billing Fee	$14,000.00
Paper Billing fees	$2,750.00

TOTAL WATER FUND ESTIMATED REVENUES $ 434,710.00

SECTION 3. TAXES LEVIED. There is hereby levied the following rates of tax on each hundred dollars ($100) valuation of taxable property, as listed for taxes for January 1, 2026, for the purpose of raising the revenue for the Current Year's Property Tax, as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

GENERAL FUND (for the general expenses incident to the proper government of the Town of Oriental)..................................$0.16

TOTAL RATE per $100 of valuation of taxable property..................................$0.16

Such rate of tax is based on an estimated total valuation of property for purposes of taxation of $400,352,949.00 property value ($640,564.72-levy, including additional discoveries), and an estimated rate of collections of 100%.

SECTION 4. TRANSFERS. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions that she may transfer amounts up to $2,500 between departments within the same fund. She must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

SECTION 5. DISTRIBUTION. Copies of this ordinance shall be furnished to the Finance Officer of the Town of Oriental, to be kept on file by her for her direction in the disbursement of funds.

Adopted this 9th day of June, 2026.

______________________________ Mayor

______________________________ Town Manager, Clerk to the Board

Real Property 2025-26	$227,473,946.00		
Personal property+Pub Serv	$25,951,074.00		
DMV	$17,455,500.00		
TOTAL	$270,880,520.00		
Tax rate	0.2200		
Projected levy	$595,937.14		
Real Property 2026-27	$388,133,326.00		
Personal property+Pub Serv	$28,342,928.00		
DMV	$18,703,501.00		
TOTAL	$435,179,755.00		
Tax rate	0.1370		
Projected levy	$596,196.26		
2026-2027 projected levy		you pick	
total tax base	$417,719,618.00	95%	**$.01=$41,771.96, adjusted for addtl exempt and appeal**
increase of 2.2% over 25-26	$608,868.98	B6+2.17%	
revenue neutral rate	**0.1428**		

date	property value	rate	levy/per penny revenue
5/28/2026	$417,719,618.00	0.155	$647465.41 $.01=$41,772.00
1-Jun-26	$400,352,949.00	$0.155	$620,547.07, $.01=$40,036.00
6/3/2026	**$400,352,949.00**	**$0.16**	**$640,564.72 $.01=$40,036.00**

2026-2027-HOLIDAY SCHEDULE

JULY 3, 2026-INDEPENDENCE DAY (Friday before)

SEPTEMBER 7, 2026-LABOR DAY

NOVEMBER 11, 2026-VETERAN'S DAY (Wednesday)

NOVEMBER 26th-27TH-THANKSGIVING HOLIDAY-FLOATER(second day)

DECEMBER 23rd (Wednesday)FLOATER, 24TH-(Thurs)FLOATER, 25TH –(Friday)CHRISTMAS DAY.

JANUARY 1, 2027-NEW YEAR'S DAY (Friday)

JANUARY 18, 2027-MARTIN LUTHER KING, JR.

MARCH 26, 2027-GOOD FRIDAY-JUNETEENTH 18TH-(Friday) FLOATERS (Choose One)

MAY 31, 2027-MEMORIAL DAY

2026-2027-MEETING SCHEDULE

JULY 14, 2026

AUGUST 11, 2026

SEPTEMBER 8, 2026 (Day after holiday)

SEPTEMBER 24, 2026-QUARTERLY WORKSHOP

OCTOBER 13, 2026

NOVEMBER 10, 2026

DECEMBER 8, 2026 (Swear in new Board members)

JANUARY 12, 2027

JANUARY 28, 2027-QUARTERLY WORKSHOP

FEBRUARY 9, 2027

MARCH 9, 2027

MARCH 25, 2026- QUARTERLY WORKSHOP

APRIL 8- 9, 2027-RETREAT

APRIL 13, 2027

MAY 11, 2027

JUNE 8, 2027

JUNE 24, 2027 End of Year Budget Amendment

CHAPTER S - TOWN RATES AND FEES
ARTICLE I - WATER RATES

2026 Residential and ¾" Commercial Water Rates (Cost per 1,000 Gallons)

Gallons	Rate
0-2000	$4.50
2001-5000	$5.00
5001-Or More	$5.75

2026-2" Meter or Larger Commercial Water Rates

Gallons	Rates
0-25,000	$6.00
25,001 +	$8.00

Water Fees

Water Tap Fees

3/4" Meter (long tap)*	$2275
¾" meter (short tap)	$2000
2" meter (short tap)	$2275
2"meter (long tap)*	$3775

Larger than 2" meter or 2" line to be determined at time of tap

Irrigation meter	$45
*Long tap under NCDOT roads	*as charged to Town over above rates

Add cost to Town for permits/reqs.

Meter Deposits

Irrigation Meter	$50
Commercial 2" Meter	$1258
Larger than 2" meter or 2" line	TBD

Customer Deposits

Residential

Residential Owner	$125 (100 refundable when account closes)
Residential Renter	$200 (125 refundable when account closes) [$75 Water Deposit, $100 Sewer Deposit $25 Non Refundable Service Fee]

Businesses

Restaurants †

5000-10000 sqft	$75*
10,001-20000 sqft	$250*
20,001-40,000 sqft	$350*

Retail	$50*
Real Estate	$50*
Fish House	$500*

Marina	$150*
Motels	$200*
Condos $50/Unit up to	$500*
Bed & Breakfast	$75*

*Plus $25 Non Refundable Service Fee, Sewer Deposit $25 if building is owned, $50 deposit if building is leased or rented.
† Based on one year's average or previous owner's usage

Monthly Base Rate

Residential	$18.50
Irrigation	$18.50
Business ¾" meter	$25
Larger than 2" meter or 2" line	TBD
Business 2" meter	$50
Subtractive meters	$18.50

Miscellaneous Water Fees/Rates

After Hours request-connection/disconnection	$30
After Hours reconnect (disconnection for non-payment)	$60
Reconnection Fee	$70
Re-read Fee	$10
Returned Check Fee	$25
Late Fee	$30
All Credit Card Payment Fee	$4
Cross Connection/Backflow Permit	$50 original permit, $10 permit renewal

Tampering/Damage/Replacement fees

Tampering	$50
Damage – meter	$100
Damage – angle stop	$78
Damage – check valve	$50

Water Shortage Response Plan Fees
(only in effect when WSRP is activated)

Phase I Continued consumption by non-essential users:
1st offense - warning
2nd offense – $25
Phase II continued consumption by non-essential users:
1st offense – $50, each offense thereafter increases by $50

Phase III continued consumption:
1st offense – $100, 2nd offense $350, 3rd offense – disconnection from system

<u>Surcharges added for residential usage during WSRP activation:</u>

25 added for consumption over 1,001 – 1,250 gal/person/month
75% surcharge for consumption 1,251 – 1,500 gal/person/month
150% surcharge for usage over 1,500 ga/person/month

Commercial/Institutional/Industrial Surcharges:
All users required to decrease usage by 25% of the previous 12 month average:
Failure to comply:
10 -24% decrease in usage – 25% surcharge
0 – 9% decrease in usage – 50% surcharge
1 – 25% increase in usage – 100% surcharge
Above 25% increase in usage – 150% surcharge

Article II. – DEVELOPMENT & ADMINISTRATIVE FEES:

Driveway	$25
Sign Permit	$25
Letter of Compliance (LUP/Zoning)	$50 for outbuildings and decks under 200 sq.ft
Letter of Compliance (Zoning 200+ sq. ft.)	$350
Minor Subdivision (6 lots or less) App.	$200+ 3/lot

Major Subdivision (7 lots or more)Application:

Less than 1 Acre:	
Sketch design review	$50
Preliminary Plat review	$75.00+ $3/lot
Final Plat review	$25.00 + $3/lot
1 Acre to 5 Acres:	
Sketch design review	$75
Preliminary Plat review	$100.00+ $3/lot
Final Plat review	$50.00 + $3/lot
Over 5 Acres to 10 Acres:	
Sketch design review	$100.00
Preliminary Plat review	$125.00+ $3/lot
Final Plat review	$50.00 + $3/lot
Over 10 Acres to 20 Acres:	
Sketch design review	$150.00
Preliminary Plat review	$150.00+ $3/lot
Final Plat review	$100.00 + $3/lot
Over 20 Acres to 40 Acres:	
Sketch design review	$200.00
Preliminary Plat review	$250.00+ $3/lot
Final Plat review	$125.00 + $3/lot
Over 40 Acres:	
Sketch design review	$250.00
Preliminary Plat review	$300.00+ $3/lot
Final Plat review	$150.00 + $3/lot

Plan Amendment	$100 minor change (does not require staff on-site inspection)
Plan Amendment	$300 Major Change (requires staff on-site review)
Special Use Permit	$500
Amendment to Zoning Map	$1,000
Annexation Petition	$1,000
Variance	$500
Copy of GMO Map	$5
Copy of GMO Map larger than 11X17	$45
Copier Fees	$.20 per page

Parking Ticket Fees
If paid within:

One (1) Regular Business Day*	$25
Two (2) Regular Business Days*	$50
After Two (2) Business Days*	$75

*A regular business day is constituted as that which regular business is conducted within Town Hall, Monday through Friday.

Police Report	$5
Vendor/Solicitation (1 year permit)	$25
Dog Park Registration 1st dog (In County)	$15
Additional dog (in County)	$10
Dog Park Registration 1st dog (visitors)	$20
Additional Dog (visitors)	$15
Watercraft rack rental/3 mos	$15, your lock

Article III. SOLID WASTE & RECYCLING – MONTHLY RATE:
Residential & Commercial

65 gallon garbage	$11.30
95 gallon garbage	$13.40
Add'l 65 gallon	$11.30
Add'l 95 gallon	$13.40
Recycle Bin	$6.75/bin
Add'l recycle bin	$11.30(6 or more bins)

Section 2. This Ordinance shall be effective July 1, 2026.

PROPOSED RATES

BAY RIVER SEWER RATES

EFFECTIVE JULY 1, 2026

Previous

1" Meter or Less

0-to-1500 gals.	Flat Rate - $30.00	
Next 3500 gals	$10.00/per 1,000 gals.	9.75/1000
After 1st 5000 gals	$12.25/per 1,000 gals.	11.25/1000

2" Meter

0-to-1500-gals	Flat Rate - $120.00	$60
Next 3500 gals	$10.50/per 1000 gals	$10.00/1000 gal
After 1st 5000 gals	$13.00/per 1000 gals.	$12.00/1000

3" Meter

0-to-1500-gals	Flat Rate - $300.00
Next 3500 gals	$10.60/per 1000 gals
After 1st 5000 gals	$13.25/per 1000 gals.

4" Meter

0-to-1500-gals	Flat Rate - $500.00
Next 3500 gals	$10.75/per 1000 gals
After 1st 5000 gals	$13.50/per 1000 gals.

6" Meter

0-to-1500-gals	Flat Rate - $1,000.00
Next 3500 gals	$11.00/per 1000 gals
After 1st 5000 gals	$13.75/per 1000 gals.

Prison

Prison Usage Rate	Flat Rate - $16,000.00
	$13.00/per 1000 gals.

Well Accounts $50.00

DEPOSIT FEES:

Business & Residential

Owner	$50.00	
Renter	$150.00	$100.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY 2025-2026 Budget — FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND

			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 REQUESTED	COMMENT
109910	599041	TRNS REAPP	.00	.00	50,000.00	50,000.00	.00	.00	
109910	599047	TRNS E-911	1,033.00	.00	113,933.48	966.66	.00	.00	
	TOTAL CONTINGENCY		4,033.00	.00	163,933.48	50,966.66	.00	.00	
	TOTAL GENERAL FUND		25,171,996.78	25,795,429.00	27,352,750.43	23,238,658.93	20,285,446.38	27,169,603.56	
4992	**TRIBAL**								
144992	500000	EXPENDITUR	55,095.00	.00	.00	.00	.00	.00	
	TOTAL TRIBAL		55,095.00	.00	.00	.00	.00	.00	
	TOTAL TRIBAL CONSISTENCY FUN		55,095.00	.00	.00	.00	.00	.00	
4972	**2020ESFRLP PROGRAM**								
164972	557201	SOFT COSTS	4,446.00	40,154.00	40,154.00	.00	40,154.00	.00	
164972	558205	HARD COSTS	.00	111,351.00	111,351.00	.00	111,351.00	.00	
	TOTAL 2020ESFRLP PROGRAM		4,446.00	151,505.00	151,505.00	.00	151,505.00	.00	
	TOTAL ESFRLP20 GRANT		4,446.00	151,505.00	151,505.00	.00	151,505.00	.00	
4919	**URP 2226 GRANT**								
194919	558205	HARD COSTS	50,550.00	.00	.00	.00	.00	.00	
	TOTAL URP 2226 GRANT		50,550.00	.00	.00	.00	.00	.00	
	TOTAL NCHFA 2022 URP 2226		50,550.00	.00	.00	.00	.00	.00	
4823	**MUNCIPAL TAX PMTS**								
234823	549941	BAYBORO	189,867.74	.00	.00	189,469.39	.00	.00	
234823	549942	MESIC	41,805.50	.00	.00	43,646.86	.00	.00	
234823	549943	MINNESOTT	145,255.91	.00	.00	153,175.50	.00	.00	
234823	549944	ORIENTAL	572,920.02	.00	.00	585,660.32	.00	.00	
234823	549945	STONEWALL	35,641.97	.00	.00	38,281.99	.00	.00	
234823	549946	VANDEMERE	62,192.80	.00	.00	61,719.59	.00	.00	
234823	549951	GRANTSBORO	34,748.57	.00	.00	36,540.00	.00	.00	
234823	549952	ALLIANCE	54,021.03	.00	.00	58,005.93	.00	.00	
234823	549955	TOWN TAX	18,828.30	.00	.00	.00	.00	.00	
	TOTAL MUNCIPAL TAX PMTS		1,155,281.84	.00	.00	1,166,499.58	.00	.00	
	TOTAL MUNICIPAL TAX FUND		1,155,281.84	.00	.00	1,166,499.58	.00	.00	
4322	**INMATE CUSTODIAL**								
294322	500000	EXPENDITUR	230,208.56	215,000.00	224,709.50	212,092.69	215,000.00	.00	

§ 159-13. The budget ordinance; form, adoption, limitations, tax levy, filing.

(a) Not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the governing board may consider sufficient and proper, whether greater or less than the sums recommended in the budget. The budget ordinance shall authorize all financial transactions of the local government or public authority except for all of the following:

(1) Those capital, grant, or settlement projects authorized by a project ordinance, as defined in G.S. 159-13.2.

(2) Those accounted for in an intragovernmental service fund for which a financial plan is prepared and approved.

(3) Those accounted for in a trust or custodial fund established to account for moneys held by the local government or public authority as an agent or common-law trustee or to account for a retirement, pension, or similar employee benefit system.

(4) Representative payee funds received under the Social Security Agency Representative Payee Program. These restricted funds belong to and are used for the support of minor children and certain adults.

The budget ordinance may be in any form that the governing board considers most efficient in enabling it to make the fiscal policy decisions embodied therein, but it shall make appropriations by department, function, or project and show revenues by major source.

(b) The following directions and limitations shall bind the governing board in adopting the budget ordinance:

(1) The full amount estimated by the finance officer to be required for debt service during the budget year shall be appropriated.

(2) The full amount of any deficit in each fund shall be appropriated.

(3) A contingency appropriation shall not exceed five percent (5%) of the total of all other appropriations in the same fund, except there is no limit on contingency appropriations for public assistance programs required by Chapter 108A. Each expenditure to be charged against a contingency appropriation shall be authorized by resolution of the governing board, which resolution shall be deemed an amendment to the budget ordinance setting up an appropriation for the object of expenditure authorized. The governing board may authorize the budget officer to authorize expenditures from contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditures shall be reported to the board at its next regular meeting and recorded in the minutes.

(4) No appropriation may be made that would require the levy of a tax in excess of any constitutional or statutory limitation, or expenditures of revenues for purposes not permitted by law.

(5) The total of all appropriations for purposes which require voter approval for expenditure of property tax funds under Article V, Sec. 2(5), of the Constitution shall not exceed the total of all estimated revenues other than the property tax (not including such revenues required by law to be spent for specific purposes) and property taxes levied for such purposes pursuant to a vote of the people.

(6) The estimated percentage of collection of property taxes shall not be greater than the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year. For purposes of the calculation under this subdivision only, the levy for the registered motor vehicle tax under Article

22A of Chapter 105 of the General Statutes shall be based on the nine-month period ending March 31 of the preceding fiscal year, and the collections realized in cash with respect to this levy shall be based on the 12-month period ending June 30 of the preceding fiscal year.

(7) Estimated revenues shall include only those revenues reasonably expected to be realized in the budget year, including amounts to be realized from collections of taxes levied in prior fiscal years.

(8) Repealed by Session Laws 1975, c. 514, s. 6.

(9) Appropriations made to a school administrative unit by a county may not be reduced after the budget ordinance is adopted, unless the board of education of the administrative unit agrees by resolution to a reduction, or unless a general reduction in county expenditures is required because of prevailing economic conditions. Before a board of county commissioners may reduce appropriations to a school administrative unit as part of a general reduction in county expenditures required because of prevailing economic conditions, it must do all of the following:

a. Hold a public meeting at which the school board is given an opportunity to present information on the impact of the reduction.

b. Take a public vote on the decision to reduce appropriations to a school administrative unit.

(10) Appropriations made to another fund from a fund established to account for property taxes levied pursuant to a vote of the people may not exceed the amount of revenues other than the property tax available to the fund, except for appropriations from such a fund to an appropriate account in a capital reserve fund.

(11) Repealed by Session Laws 1975, c. 514, s. 6.

(12) Repealed by Session Laws 1981, c. 685, s. 4.

(13) No appropriation of the proceeds of a bond issue may be made from the capital project fund account established to account for the proceeds of the bond issue except (i) for the purpose for which the bonds were issued, (ii) to the appropriate debt service fund, or (iii) to an account within a capital reserve fund consistent with the purposes for which the bonds were issued. The total of other appropriations made to another fund from such a capital project fund account may not exceed the amount of revenues other than bond proceeds available to the account.

(14) No appropriation may be made from a utility or public service enterprise fund to any other fund than the appropriate debt service fund unless the total of all other appropriations in the fund equal or exceed the amount that will be required during the fiscal year, as shown by the budget ordinance, to meet operating expenses, capital outlay, and debt service on outstanding utility or enterprise bonds or notes. A county may, upon a finding that a fund balance in a utility or public service enterprise fund used for operation of a landfill exceeds the requirements for funding the operation of that fund, including closure and post-closure expenditures, transfer excess funds accruing due to imposition of a surcharge imposed on another local government located within the State for use of the disposal facility, as authorized by G.S. 153A-292(b), to support the other services supported by the county's general fund.

(15) Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated unless such

contract reserves to the governing board the right to limit or not to make such appropriation.

(16) The sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund. Appropriated fund balance in a fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.

(17) No appropriations may be made from a county reappraisal reserve fund except for the purposes for which the fund was established.

(18) No appropriation may be made from a service district fund to any other fund except (i) to the appropriate debt service fund or (ii) to an appropriate account in a capital reserve fund unless the district has been abolished.

(19) No appropriation of the proceeds of a debt instrument may be made from the capital project fund account established to account for such proceeds except for the purpose for which such debt instrument was issued. The total of other appropriations made to another fund from such a capital project fund account may not exceed the amount of revenues other than debt instrument proceeds available to the account.

(20) If a sheriff or police chief executes an agreement to provide school resource officers pursuant to G.S. 160A-288.5(b) or G.S. 162-26.5(b), respectively, and the governing board receives the funds pursuant to the agreement, the governing board shall appropriate the funds for that purpose.

Notwithstanding subdivisions (9), (10), (12), (14), (17), or (18) of this subsection, any fund may contain an appropriation to another fund to cover the cost of (i) levying and collecting the taxes and other revenues allocated to the fund, and (ii) building maintenance and other general overhead and administrative expenses properly allocable to functions or activities financed from the fund.

(c) The budget ordinance of a local government shall levy taxes on property at rates that will produce the revenue necessary to balance appropriations and revenues, after taking into account the estimated percentage of the levy that will not be collected during the fiscal year. The budget ordinance of a public authority shall be balanced so that appropriations do not exceed revenues.

(d) The budget ordinance shall be entered in the minutes of the governing board and within five days after adoption copies thereof shall be filed with the finance officer, the budget officer, and the clerk to the governing board. (1927, c. 146, s. 8; 1955, cc. 698, 724; 1969, c. 976, s. 2; 1971, c. 780, s. 1; 1973, c. 474, ss. 7-9; c. 489, s. 3; 1975, c. 437, ss. 13, 14; c. 514, ss. 5, 6; 1981, c. 685, ss. 3-5, 10; 1987, c. 796, s. 3(2); 1989, c. 756, s. 2; 1999-261, s. 1; 2000-140, s. 80; 2002-126, s. 6.7(a); 2013-413, s. 59.4(b); 2021-60, s. 3.2; 2024-1, ss. 1.1(c), 2.8A(f).)

§ 159-15. Amendments to the budget ordinance.

Except as otherwise restricted by law, the governing board may amend the budget ordinance at any time after the ordinance's adoption in any manner, so long as the ordinance, as amended, continues to satisfy the requirements of G.S. 159-8 and 159-13. However, except as otherwise provided in this section, no amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability, unless the board is ordered to do so by a court of competent jurisdiction, or by a State agency having the power to compel the levy of taxes by the board.

If after July 1 the local government receives revenues that are substantially more or less than the amount anticipated, the governing body may, before January 1 following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction in revenues.

The governing board by appropriate resolution or ordinance may authorize the budget officer to transfer moneys from one appropriation to another within the same fund subject to such limitations and procedures as it may prescribe. Any such transfers shall be reported to the governing board at its next regular meeting and shall be entered in the minutes. (1927, c. 146, s. 13; 1955, cc. 698, 724; 1971, c. 780, s. 1; 1973, c. 474, s. 12; 2001-308, s. 3; 2002-126, s. 30A.2.)

§ 159-8. Annual balanced budget ordinance.

(a) Each local government and public authority shall operate under an annual balanced budget ordinance adopted and administered in accordance with this Article. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year. It is the intent of this Article that, except for moneys expended pursuant to a project ordinance or accounted for in an intragovernmental service fund or a trust and custodial fund excluded from the budget ordinance under G.S. 159-13(a), all moneys received and expended by a local government or public authority should be included in the budget ordinance. Therefore, notwithstanding any other provision of law, no local government or public authority may expend any moneys, regardless of their source (including moneys derived from bond proceeds, federal, state, or private grants or loans, or special assessments), except in accordance with a budget ordinance or project ordinance adopted under this Article or through an intragovernmental service fund or trust and custodial fund properly excluded from the budget ordinance.

(b) The budget ordinance of a unit of local government shall cover a fiscal year beginning July 1 and ending June 30. The budget ordinance of a public authority shall cover a fiscal year beginning July 1 and ending June 30, except that the Local Government Commission, if it determines that a different fiscal year would facilitate the authority's financial operations, may enter an order permitting an authority to operate under a fiscal year other than from July 1 to June 30. If the Commission does permit an authority to operate under an altered fiscal year, the Commission's order shall also modify the budget calendar set forth in G.S. 159-10 through 159-13 so as to provide a new budget calendar for the altered fiscal year that will clearly enable the authority to comply with the intent of this Part. (1971, c. 780, s. 1; 1973, c. 474, s. 5; 1975, c. 514, s. 3; 1979, c. 402, s. 1; 1981, c. 685, s. 2; 2021-60, s. 3.1.)