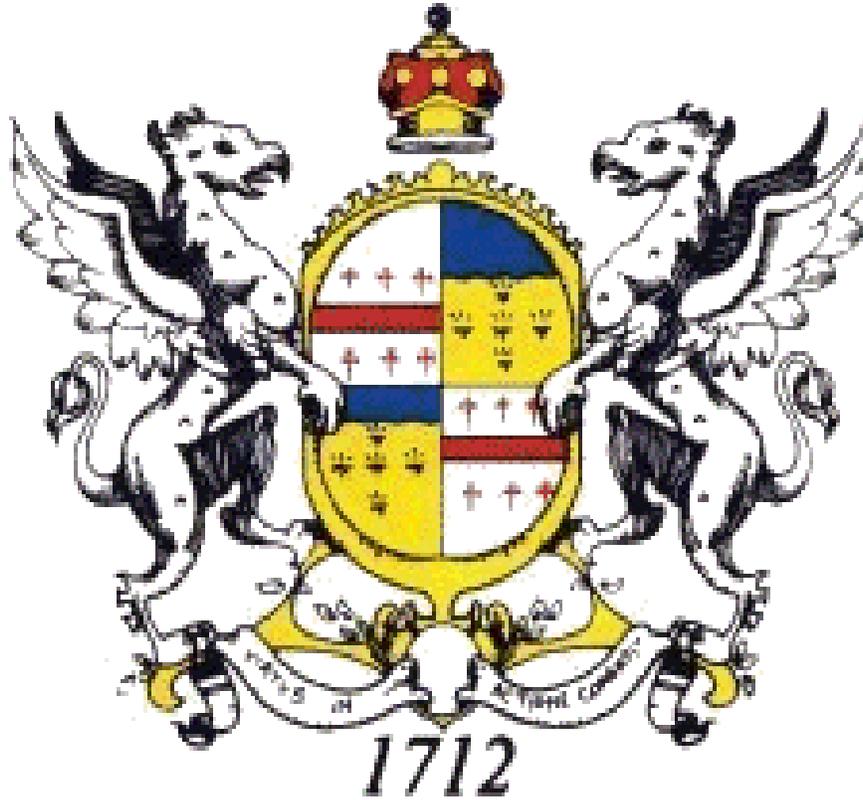


# Craven County



## **Budget Ordinance FY 2020-2021**

## BUDGET ORDINANCE

**BE IT ORDAINED** by the Board of Commissioners of Craven County, North Carolina:

### Section I: General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$54,658,744
Sales Taxes	16,875,548
Intergovernmental	21,486,605
Charges for Services	15,562,058
Interest	700,275
Miscellaneous	941,532
Transfers from Other Funds	3,785,310
Appropriated Fund Balance	1,416,294
<b>Total</b>	<b><u><u>\$115,426,366</u></u></b>

- B. The following amounts are hereby appropriated in the General Fund for the operation of Craven County Government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Commissioners	\$975,852
Administration	656,576
Human Resources	618,860
Information Technology	2,534,212
Finance	1,028,975
Elections	547,832
Tax Assessor	1,259,170
Tax Collections	783,244
Register of Deeds	969,565
Public Buildings	4,825,741
Court Facilities	874,752
Maintenance	1,228,950
County Garage	443,797
Non-Departmental	1,741,225
Sheriff	7,625,146
School Resource Officers	950,452
Jail	4,949,766
Emergency Services	475,212
Communications	789,486
Rescue Squads	3,690,601
Animal Control	581,013
Inspections	697,583
Medical Examiner	160,000
CARTS	1,635,459
Environmental Health	1,111,930

Solid Waste	5,563,658
Soil Conservation	300,230
Cooperative Extension	313,639
Planning	709,746
Economic Development	825,871
Health	9,994,565
Mental Health	394,827
Social Services	19,387,066
Veterans Services	313,588
Recreation	1,148,811
Convention Center	1,130,575
Libraries	1,457,677
Craven County Schools	24,124,958
Craven Community College	4,302,300
Transfers to Other Funds	4,303,456
<b>Total</b>	<b><u><u>\$115,426,366</u></u></b>

**Section II: Seized Property Fund**

- A. It is estimated that the following revenues will be available in the Seized Property Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Intergovernmental	<u>\$15,000</u>
<b>Total</b>	<b><u><u>\$15,000</u></u></b>

- B. The following amounts are hereby appropriated in the Seized Property Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Public Safety Expenditures	<u>\$15,000</u>
<b>Total</b>	<b><u><u>\$15,000</u></u></b>

**Section III: West of New Bern Two Fire District Fund**

A. It is estimated that the following revenues will be available in the West of New Bern II Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$198,640
Sales Taxes	69,111
<b>Total</b>	<b><u>\$267,751</u></b>

B. The following amounts are hereby appropriated in the West of New Bern II Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$3,200
Insurance	1,306
Capital Reserve	11,160
Payment to District	209,268
Payment to West of New Bern Fire District	43,092
<b>Total</b>	<b><u>\$267,751</u></b>

**Section IV: Township No. One Fire District Fund**

A. It is estimated that the following revenues will be available in the Township No. 1 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$197,706
Sales Taxes	69,707
<b>Total</b>	<b><u>\$267,413</u></b>

B. The following amounts are hereby appropriated in the Township No. 1 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$4,571
Insurance	1,049
Capital Reserve	16,577
Payment to District	230,593
Payment to Little Swift Creek Fire District	14,623
<b>Total</b>	<b><u>\$267,413</u></b>

**Section V: Tri-Community Fire District Fund**

A. It is estimated that the following revenues will be available in the Tri-Community Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$341,760
Sales Taxes	121,630
Charges for Services-Sandy Point	7,380
Appropriated Fund Balance	<u>90,000</u>
<b>Total</b>	<b><u><u>\$560,770</u></u></b>

B. The following amounts are hereby appropriated in the Tri-Community Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$4,778
Insurance	1,049
Capital Reserve	3,317
Payment to District	544,246
Payment to District for Sandy Point	<u>7,380</u>
<b>Total</b>	<b><u><u>\$560,770</u></u></b>

**Section VI: Little Swift Creek Fire District Fund**

A. It is estimated that the following revenues will be available in the Little Swift Creek Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$129,116
Sales Taxes	46,247
Charges for Services-Township No. 1	14,623
Appropriated Fund Balance	<u>3,953</u>
<b>Total</b>	<b><u><u>\$193,939</u></u></b>

B. The following amounts are hereby appropriated in the Little Swift Creek Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$2,867
Insurance	1,049
Payment to District	175,400
Payment to District for Township No. 1	<u>14,623</u>
<b>Total</b>	<b><u><u>\$193,939</u></u></b>

**Section VII: Township No. Three Fire District Fund**

A. It is estimated that the following revenues will be available in the Township No. 3 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$216,319
Sales Taxes	76,811
Charges for Services-Township No. 9	3,000
<b>Total</b>	<b><u>\$296,130</u></b>

B. The following amounts are hereby appropriated in the Township No. 3 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation-Cove City VFD	\$3,728
Insurance-Cove City VFD	1,000
Payment to District-Cove City VFD	94,936
Payment to District for Township No. 9-Cove City	3,000
Workers Compensation-Dover VFD	1,980
Insurance- Dover VFD	836
Payment to District- Dover VFD	85,123
Workers Compensation-FT. Barnwell VFD	2,900
Insurance-FT. Barnwell VFD	682
Payment to District- FT. Barnwell VFD	101,945
<b>Total</b>	<b><u>\$296,130</u></b>

**Section VIII: Township No. Five Fire District Fund**

A. It is estimated that the following revenues will be available in the Township No. 5 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$272,395
Sales Taxes	97,120
Charges for Services-Township No. 6	2,628
<b>Total</b>	<b><u>\$372,143</u></b>

B. The following amounts are hereby appropriated in the Township No. 5 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$2,700
Insurance	1,306
Payment to District	365,509
Payment to District for Township No. 6	2,628
<b>Total</b>	<b><u>\$372,143</u></b>

**Section IX: Township No. Six Fire District Fund**

A. It is estimated that the following revenues will be available in the Township No. 6 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$206,089
Sales Taxes	73,395
Appropriated Fund Balance	<u>13,141</u>
<b>Total</b>	<b><u><u>\$292,625</u></u></b>

B. The following amounts are hereby appropriated in the Township No. 6 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$3,891
Insurance	1,306
Payment to District	284,800
Payment to Township No. 5 Fire District	<u>2,628</u>
<b>Total</b>	<b><u><u>\$292,625</u></u></b>

**Section X: Township No. Seven Fire District Fund**

A. It is estimated that the following revenues will be available in the Township No. 7 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$355,069
Sales Taxes	<u>127,484</u>
<b>Total</b>	<b><u><u>\$482,553</u></u></b>

B. The following amounts are hereby appropriated in the Township No. 7 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$10,920
Insurance	1,391
Payment to District	<u>470,242</u>
<b>Total</b>	<b><u><u>\$482,553</u></u></b>

**Section XI: West of New Bern Fire District Fund**

A. It is estimated that the following revenues will be available in the West of New Bern Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$285,431
Sales Taxes	101,812
Charges for Services-West of New Bern II Fire District	43,092
Appropriated Fund Balance	<u>15,000</u>
<b>Total</b>	<b><u><u>\$445,335</u></u></b>

B. The following amounts are hereby appropriated in the West of New Bern Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$4,017
Insurance	1,049
Payment to District	397,177
Payment to District for West of New Bern II	<u>43,092</u>
<b>Total</b>	<b><u><u>\$445,335</u></u></b>

**Section XII: Township No. Nine Fire District Fund**

A. It is estimated that the following revenues will be available in the Township No. 9 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$177,823
Sales Taxes	63,399
<b>Total</b>	<b><u><u>\$241,222</u></u></b>

B. The following amounts are hereby appropriated in the Township No. 9 Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Workers Compensation	\$5,182
Insurance	836
Capital Reserve	26,319
Payment to District	205,885
Payment to Cove City VFD	<u>3,000</u>
<b>Total</b>	<b><u><u>\$241,222</u></u></b>

**Section XIII: Sandy Point Fire District Fund**

A. It is estimated that the following revenues will be available in the Sandy Point Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	\$6,674
Sales Taxes	2,357
	<hr/>
<b>Total</b>	<b><u>\$9,031</u></b>

B. The following amounts are hereby appropriated in the Sandy Point Fire District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Capital Reserve	\$1,651
Payment to Tri-Community VFD	7,380
	<hr/>
<b>Total</b>	<b><u>\$9,031</u></b>

**Section XIV: Emergency Telephone System Fund**

A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Intergovernmental	\$153,449
Appropriated Fund Balance	23,993
	<hr/>
<b>Total</b>	<b><u>\$177,442</u></b>

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

E-911 Operating Expenses	\$177,442
	<hr/>
<b>Total</b>	<b><u>\$177,442</u></b>

**Section XV: Occupancy Tax Trust Fund**

A. It is estimated that the following revenues will be available in the Occupancy Tax Trust Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Other Taxes-Occupancy Tax	\$1,647,050
Miscellaneous	<u>5,000</u>
<b>Total</b>	<b><u>\$1,652,050</u></b>

B. The following amounts are hereby appropriated in the Occupancy Tax Trust Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Operating Expenses	\$50
City of Havelock	97,000
Tourism Development Authority	620,000
Transfer to General Fund	<u>935,000</u>
<b>Total</b>	<b><u>\$1,652,050</u></b>

**Section XVI: School Debt Service Fund**

A. It is estimated that the following revenues will be available in the School Debt Service Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Transfer from General Fund – Restricted Sales Taxes	<u>\$4,239,783</u>
<b>Total</b>	<b><u>\$4,239,783</u></b>

B. The following amounts are hereby appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Debt Service Expenses	<u>\$4,239,783</u>
<b>Total</b>	<b><u>\$4,239,783</u></b>

**Section XVII: Capital Reserve Fund**

A. It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Appropriated Fund Balance	<u>\$2,702,310</u>
<b>Total</b>	<b><u>\$2,702,310</u></b>

B. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Transfer to General Fund	<u>\$2,702,310</u>
<b>Total</b>	<b><u>\$2,702,310</u></b>

**Section XVIII: School Capital Fund**

A. It is estimated that the following revenues will be available in the School Capital Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

County Capital Appropriation	<u>310,000</u>
<b>Total</b>	<b><u>\$310,000</u></b>

B. The following amounts are hereby appropriated in the School Capital Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

<u>Schools-Capital Outlay – Category I Projects over \$100,000</u>	
1. Havelock High School (gym floor replacement)	\$160,000
2. New Bern High School (corridor fire door replacements)	<u>150,000</u>
<b>Total</b>	<b><u>\$310,000</u></b>

**Section XIX: Water Fund**

A. It is estimated that the following revenues will be available in the Water System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Charges for Services	\$3,893,500
Interest	100,000
Miscellaneous	<u>131,800</u>
<b>Total</b>	<b><u><u>\$4,125,300</u></u></b>

B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Operations	\$3,316,350
Debt Service	<u>808,950</u>
<b>Total</b>	<b><u><u>\$4,125,300</u></u></b>

**Section XX: Northwest Craven Water and Sewer Fund**

A. It is estimated that the following revenues will be available in the Northwest Craven Water and Sewer Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Transfer from Water Fund	<u>\$92,971</u>
<b>Total</b>	<b><u><u>\$92,971</u></u></b>

B. The following amounts are hereby appropriated in the Northwest Craven Water and Sewer Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Debt Service	<u>\$92,971</u>
<b>Total</b>	<b><u><u>\$92,971</u></u></b>

**Section XXI: Self-Insurance Fund**

A. It is estimated that the following revenues will be available in the Self-Insurance Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Charges for Services	\$6,530,500
Transfer from General Fund	50,000
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<b>Total</b>	<b>\$6,580,500</b>

B. The following amounts are hereby appropriated in the Self-Insurance Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Health and Dental Benefits	\$6,030,000
Workers Compensation	500,500
Auto Physical Damage	50,000
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<b>Total</b>	<b>\$6,580,500</b>

**Section XXII: Levy of Taxes**

There is hereby levied a tax at the rate of \$0.5494 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2020, for the purpose of raising the revenue listed as “Current Year Property Tax” in the General Fund section of this Ordinance. The tax rate is based on an estimated total valuation of property for the purpose of taxation of \$9,900,000,000 and an estimated collection rate of 99.32 percent.

**Section XXIII: Levy of Taxes – Fire/Special Service Districts**

There is hereby levied the following special district tax rates for County fire districts. These tax rates are levied per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2020, for the purpose of raising revenue in the following Fire Districts.

	<u>Tax Rate per \$100 Valuation</u>	<u>Estimated Valuation</u>
West of New Bern Two	0.0400	\$500,000,000
Township No. One	0.0269	740,000,000
Tri-Community	0.0555	620,000,000
Little Swift Creek	0.0650	200,000,000
Township No. Three	0.0900	242,000,000
Township No. Five	0.0653	420,000,000
Township No. Six	0.0500	415,000,000
Township No. Seven	0.0250	1,430,000,000
West of New Bern	0.0391	735,000,000
Township No. Nine	0.0746	240,000,000
Sandy Point Special Service District	0.0672	10,000,000

**Section XXIV: Budget Administration**

The County Manager, as Budget Officer, is hereby authorized to transfer appropriations as contained herein to enforce policy under the following conditions:

- a. The Budget Officer is authorized to make line item transfers within each department.
- b. The Budget Officer is authorized to transfer between departments within the same fund amounts not to exceed \$20,000.
- c. The Budget Officer is authorized to loan dollars between funds for the purpose of maintaining a constant cash flow, provided that such funds are repaid in the scope of this fiscal year.
- d. The Budget Officer is authorized to freeze any new/vacant positions until such time as the necessity and imperativeness can be ascertained and assuredness of available fiscal funding can be better determined.
- e. The Budget Officer is further authorized to decide the time any capital improvements or capital outlay items in the budget may be processed.

**Section XXV: Copies of the Ordinance**

Copies of this Budget Ordinance shall be furnished to the Budget Officer, Finance Director, and Tax Administrator for direction in carrying out the duties of that office.

This Ordinance is hereby adopted this 15th day of June, 2020.

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Thomas F. Mark, Chairman  
Craven County Board of Commissioners

Attest:

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Nan Holton, Clerk to the Board  
Craven County Board of Commissioners