

# Craven County



## Budget Ordinance FY 2021-2022

## 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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$56,119,356
Sales Taxes	20,589,740
Intergovernmental	23,232,905
Charges for Services	16,972,280
Interest	50,470
Miscellaneous	883,075
Transfers from Other Funds	2,923,916
Appropriated Fund Balance	424,561
<b>Total</b>	<b><u>\$121,196,303</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, 2021 and ending June 30, 2022.

Commissioners	\$1,153,223
Administration	786,586
Human Resources	685,546
Information Technology	2,735,401
Finance	1,151,045
Elections	542,749
Tax Assessor	1,294,146
Tax Collections	807,288
Register of Deeds	1,323,499
Public Buildings	4,227,415
Court Facilities	1,024,492
Maintenance	1,611,544
County Garage	446,640
Non-Departmental	1,831,627
Sheriff	8,019,827
School Resource Officers	1,939,738
Jail	5,274,828
Emergency Services	583,738
Communications	905,632
Rescue Squads	3,800,445
Animal Control	620,480
Inspections	696,623
Medical Examiner	195,000
CARTS	1,559,054
Environmental Health	1,180,743

Solid Waste	5,804,941
Soil Conservation	423,500
Cooperative Extension	347,510
Planning	764,211
Economic Development	679,606
Health	10,496,810
Mental Health	394,827
Social Services	19,591,102
Veterans Services	341,171
Recreation	1,191,689
Convention Center	1,337,540
Libraries	1,525,237
Craven County Schools	24,147,991
Craven Community College	4,601,425
Transfers to Other Funds	5,151,434
<b>Total</b>	<b><u><u>\$121,196,303</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, 2021 and ending June 30, 2022.

Intergovernmental	<u>\$29,000</u>
<b>Total</b>	<b><u><u>\$29,000</u></u></b>

- B. The following amounts are hereby appropriated in the Seized Property Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Public Safety Expenditures	<u>\$29,000</u>
<b>Total</b>	<b><u><u>\$29,000</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$201,654
Sales Taxes	85,390
<b>Total</b>	<b><u>\$287,044</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, 2021 and ending June 30, 2022.

Workers Compensation	\$2,781
Insurance	1,506
Capital Reserve	29,686
Payment to District	209,268
Payment to West of New Bern Fire District	43,803
<b>Total</b>	<b><u>\$287,044</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$191,522
Sales Taxes	87,161
<b>Total</b>	<b><u>\$278,683</u></b>

B. The following amounts are hereby appropriated in the Township No. 1 Fire District Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Workers Compensation	\$4,352
Insurance	1,249
Capital Reserve	24,507
Payment to District	234,608
Payment to Little Swift Creek Fire District	13,967
<b>Total</b>	<b><u>\$278,683</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$324,722
Sales Taxes	152,426
Charges for Services-Sandy Point	<u>7,380</u>
<b>Total</b>	<b><u><u>\$484,528</u></u></b>

B. The following amounts are hereby appropriated in the Tri-Community Fire District Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Workers Compensation	\$3,548
Insurance	1,249
Payment to District	472,351
Payment to District for Sandy Point	<u>7,380</u>
<b>Total</b>	<b><u><u>\$484,528</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$132,360
Sales Taxes	56,082
Charges for Services-Township No. 1	<u>13,967</u>
<b>Total</b>	<b><u><u>\$202,409</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, 2021 and ending June 30, 2022.

Workers Compensation	\$2,544
Insurance	1,249
Capital Reserve	4,049
Payment to District	180,600
Payment to District for Township No. 1	<u>13,967</u>
<b>Total</b>	<b><u><u>\$202,409</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$217,964
Sales Taxes	92,137
Charges for Services-Township No. 9	3,000
Appropriated Fund Balance	379
<b>Total</b>	<b><u><u>\$313,480</u></u></b>

B. The following amounts are hereby appropriated in the Township No. 3 Fire District Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Workers Compensation-Cove City VFD	\$3,839
Insurance-Cove City VFD	1,200
Payment to District-Cove City VFD	100,706
Payment to District for Township No. 9-Cove City	3,000
Workers Compensation-Dover VFD	1,673
Insurance- Dover VFD	1,036
Payment to District- Dover VFD	90,214
Workers Compensation-FT. Barnwell VFD	2,876
Insurance-FT. Barnwell VFD	882
Payment to District- FT. Barnwell VFD	108,054
<b>Total</b>	<b><u><u>\$313,480</u></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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$274,358
Sales Taxes	116,695
Charges for Services-Township No. 6	2,619
Appropriated Fund Balance	1,266
<b>Total</b>	<b><u><u>\$394,938</u></u></b>

B. The following amounts are hereby appropriated in the Township No. 5 Fire District Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Workers Compensation	\$2,678
Insurance	1,506
Payment to District	388,135
Payment to District for Township No. 6	2,619
<b>Total</b>	<b><u><u>\$394,938</u></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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$209,068
Sales Taxes	88,581
<b>Total</b>	<b><u>\$297,649</u></b>

B. The following amounts are hereby appropriated in the Township No. 6 Fire District Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Workers Compensation	\$3,414
Insurance	1,506
Capital Reserve	18,139
Payment to District	271,971
Payment to Township No. 5 Fire District	2,619
<b>Total</b>	<b><u>\$297,649</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$370,688
Sales Taxes	156,579
Appropriated Fund Balance	24,843
<b>Total</b>	<b><u>\$552,110</u></b>

B. The following amounts are hereby appropriated in the Township No. 7 Fire District Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Workers Compensation	\$5,623
Insurance	1,591
Payment to District	544,896
<b>Total</b>	<b><u>\$552,110</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$282,835
Sales Taxes	124,662
Charges for Services-West of New Bern II Fire District	43,803
<b>Total</b>	<b><u>\$451,300</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, 2021 and ending June 30, 2022.

Workers Compensation	\$3,950
Insurance	1,249
Capital Reserve	1,594
Payment to District	400,704
Payment to District for West of New Bern II	43,803
<b>Total</b>	<b><u>\$451,300</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$144,123
Sales Taxes	76,011
<b>Total</b>	<b><u>\$220,134</u></b>

B. The following amounts are hereby appropriated in the Township No. 9 Fire District Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Workers Compensation	\$4,418
Insurance	1,036
Capital Reserve	5,795
Payment to District	205,885
Payment to Cove City VFD	3,000
<b>Total</b>	<b><u>\$220,134</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, 2021 and ending June 30, 2022.

Ad Valorem Taxes	\$5,027
Sales Taxes	2,646
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<b>Total</b>	<b><u>\$7,673</u></b>

B. The following amounts are hereby appropriated in the Sandy Point Fire District Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Capital Reserve	\$293
Payment to Tri-Community VFD	7,380
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<b>Total</b>	<b><u>\$7,673</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, 2021 and ending June 30, 2022.

Intergovernmental	\$21,162
Interest	200
Appropriated Fund Balance	133,399
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<b>Total</b>	<b><u>\$154,761</u></b>

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

E-911 Operating Expenses	\$154,761
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<b>Total</b>	<b><u>\$154,761</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, 2021 and ending June 30, 2022.

Other Taxes-Occupancy Tax	\$1,629,470
Miscellaneous	<u>5,000</u>
<b>Total</b>	<b><u>\$1,634,470</u></b>

B. The following amounts are hereby appropriated in the Occupancy Tax Trust Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Operating Expenses	\$200
City of Havelock	110,000
Tourism Development Authority	605,000
Transfer to General Fund	<u>919,270</u>
<b>Total</b>	<b><u>\$1,634,470</u></b>

**Section XVI: Representative Payee 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, 2021 and ending June 30, 2022.

Miscellaneous-Client Deposits	<u>\$385,000</u>
<b>Total</b>	<b><u>\$385,000</u></b>

B. The following amounts are hereby appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Operating Expenses-Client Disbursements	<u>\$385,000</u>
<b>Total</b>	<b><u>\$385,000</u></b>

**Section XVII: School Debt Service Fund**

C. It is estimated that the following revenues will be available in the School Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Transfer from General Fund – Restricted Sales Taxes	<u>\$3,952,990</u>
<b>Total</b>	<b><u>\$3,952,990</u></b>

D. The following amounts are hereby appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Debt Service Expenses	<u>\$3,952,990</u>
<b>Total</b>	<b><u>\$3,952,990</u></b>

**Section XVIII: 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, 2021 and ending June 30, 2022.

Appropriated Fund Balance	<u>\$1,835,646</u>
<b>Total</b>	<b><u>\$1,835,646</u></b>

B. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Transfer to General Fund	<u>\$1,835,646</u>
<b>Total</b>	<b><u>\$1,835,646</u></b>

**Section XIX: 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, 2021 and ending June 30, 2022.

County Capital Appropriation	\$0
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<b>Total</b>	<b>\$0</b>
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B. The following amounts are hereby appropriated in the School Capital Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Schools-Capital Outlay – Category I Projects over \$100,000

1. No projects requested over \$100k	\$0
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<b>Total</b>	<b>\$0</b>
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**Section XX: 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, 2021 and ending June 30, 2022.

Charges for Services	\$4,153,800
Interest	7,000
Miscellaneous	131,800
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<b>Total</b>	<b>\$4,292,600</b>
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B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Operations	\$3,483,650
Debt Service	808,950
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<b>Total</b>	<b>\$4,292,600</b>
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**Section XXI: 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, 2021 and ending June 30, 2022.

Transfer from Water Fund	<u>\$90,416</u>
<b>Total</b>	<b><u>\$90,416</u></b>

B. The following amounts are hereby appropriated in the Northwest Craven Water and Sewer Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Debt Service	<u>\$90,416</u>
<b>Total</b>	<b><u>\$90,416</u></b>

**Section XXII: 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, 2021 and ending June 30, 2022.

Charges for Services	\$6,550,500
Transfer from General Fund	<u>50,000</u>
<b>Total</b>	<b><u>\$6,600,500</u></b>

B. The following amounts are hereby appropriated in the Self-Insurance Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Health and Dental Benefits	\$6,070,000
Workers Compensation	480,500
Auto Physical Damage	<u>50,000</u>
<b>Total</b>	<b><u>\$6,600,500</u></b>

**Section XXIII: Levy of Taxes**

There is hereby levied a tax at the rate of \$0.56 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2021, 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 \$10,010,000,000 and an estimated collection rate of 98.85 percent.

**Section XXIV: 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, 2021, 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	\$510,000,000
Township No. One	0.0250	775,000,000
Tri-Community	0.0500	657,000,000
Little Swift Creek	0.0650	206,000,000
Township No. Three	0.0900	245,000,000
Township No. Five	0.0653	427,000,000
Township No. Six	0.0500	423,000,000
Township No. Seven	0.0250	1,500,000,000
West of New Bern	0.0375	763,000,000
Township No. Nine	0.0600	243,000,000
Sandy Point Special Service District	0.0500	10,170,000

**Section XXV: Budget Administration**

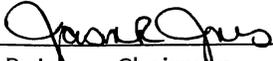
The County Manager, as Budget Officer, is hereby authorized to transfer appropriations as contained herein to enforce policy under the following conditions:

- 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 XXVI: 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 21th day of June, 2021.



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Jason R. Jones, Chairman  
Craven County Board of Commissioners

Attest:



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