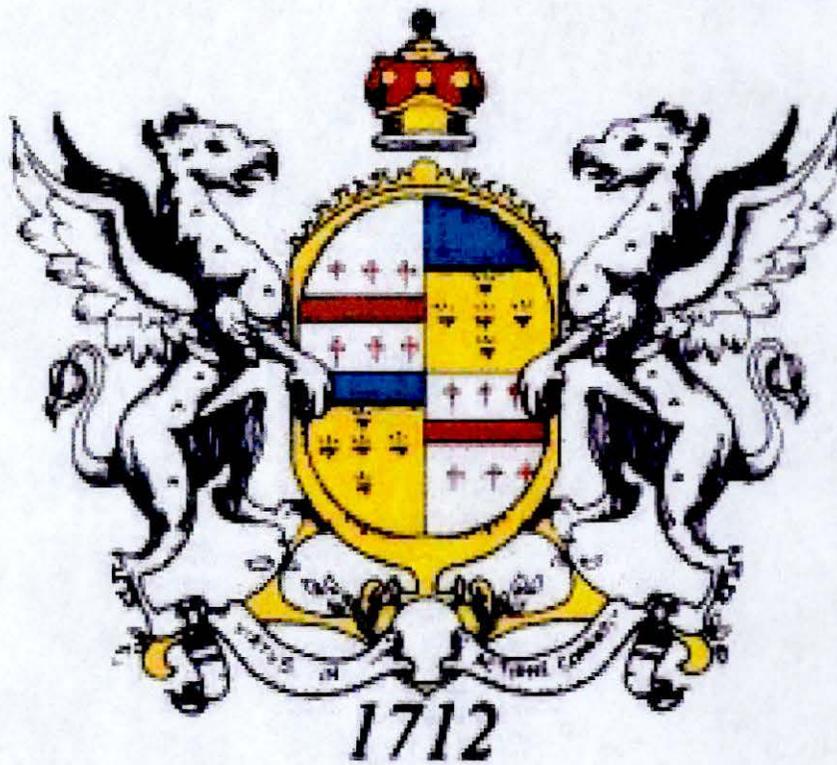


Craven County



Budget Ordinance FY 2022-2023

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$58,878,294
Sales Taxes	23,083,150
Intergovernmental	26,982,245
Charges for Services	18,380,685
Interest	101,500
Miscellaneous	1,439,108
Transfers from Other Funds	3,528,470
Appropriated Fund Balance	3,731
	<u> </u>
Total	<u>\$132,397,183</u>

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, 2022 and ending June 30, 2023.

Commissioners	\$1,025,998
Administration	887,345
Human Resources	799,949
Information Technology	2,790,470
Finance	1,244,269
Elections	566,641
Tax Assessor	1,416,152
Tax Collections	873,803
Register of Deeds	1,675,208
Public Buildings	3,838,740
Court Facilities	696,967
Maintenance	1,678,929
County Garage	911,523
Non-Departmental	2,435,815
Sheriff	9,368,020
School Resource Officers	1,718,514
Jail	5,957,536
Emergency Services	622,005
Communications	1,300,563
Rescue Squads	4,270,169
Animal Control	772,023
Inspections	849,629
Medical Examiner	195,000
CARTS	1,802,742
Environmental Health	1,274,943

Solid Waste	6,048,921
Soil Conservation	420,457
Cooperative Extension	377,466
Planning	984,559
Economic Development	905,213
Health	11,366,460
Mental Health	394,827
Social Services	21,030,491
Veterans Services	426,145
Recreation	1,649,854
Convention Center	1,424,336
Libraries	1,687,896
Craven County Schools	24,932,444
Craven Community College	4,804,125
Transfers to Other Funds	6,971,036
Total	<u><u>\$132,397,183</u></u>

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, 2022 and ending June 30, 2023.

Intergovernmental	<u>\$35,000</u>
Total	<u><u>\$35,000</u></u>

B. The following amounts are hereby appropriated in the Seized Property Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Public Safety Expenditures	<u>\$35,000</u>
Total	<u><u>\$35,000</u></u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$190,670
Sales Taxes	<u>95,760</u>
Total	<u>\$286,430</u>

B. The following amounts are hereby appropriated in the West of New Bern II Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$2,846
Insurance	1,099
Capital Reserve	29,949
Payment to District	209,268
Payment to West of New Bern Fire District	<u>43,268</u>
Total	<u>\$286,430</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$202,181
Sales Taxes	<u>90,013</u>
Total	<u>\$292,194</u>

B. The following amounts are hereby appropriated in the Township No. 1 Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$4,423
Insurance	1,099
Capital Reserve	21,468
Payment to District	245,608
Payment to Little Swift Creek Fire District	<u>19,596</u>
Total	<u>\$292,194</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$342,344
Sales Taxes	152,461
Charges for Services-Sandy Point	<u>7,380</u>
Total	<u>\$502,185</u>

B. The following amounts are hereby appropriated in the Tri-Community Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$4,072
Insurance	1,099
Payment to District	489,634
Payment to District for Sandy Point	<u>7,380</u>
Total	<u>\$502,185</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$139,964
Sales Taxes	62,219
Charges for Services-Township No. 1	<u>19,596</u>
Total	<u>\$221,779</u>

B. The following amounts are hereby appropriated in the Little Swift Creek Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$2,527
Insurance	1,099
Capital Reserve	8,857
Payment to District	189,700
Payment to District for Township No. 1	<u>19,596</u>
Total	<u>\$221,779</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$233,091
Sales Taxes	104,817
Charges for Services-Township No. 9	3,000
Appropriated Fund Balance	-
Total	<u>\$340,908</u>

B. The following amounts are hereby appropriated in the Township No. 3 Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation-Cove City VFD	\$3,500
Insurance-Cove City VFD	1,099
Payment to District-Cove City VFD	110,290
Payment to District for Township No. 9-Cove City	3,000
Workers Compensation-Dover VFD	1,966
Insurance- Dover VFD	879
Payment to District- Dover VFD	98,527
Workers Compensation-FT. Barnwell VFD	2,668
Insurance-FT. Barnwell VFD	1,099
Payment to District- FT. Barnwell VFD	117,880
Total	<u>\$340,908</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$289,643
Sales Taxes	129,041
Charges for Services-Township No. 6	2,688
Appropriated Fund Balance	-
Total	<u>\$421,372</u>

B. The following amounts are hereby appropriated in the Township No. 5 Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$3,089
Insurance	1,099
Payment to District	414,496
Payment to District for Township No. 6	2,688
Total	<u>\$421,372</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$205,853
Sales Taxes	101,729
Total	<u>\$307,582</u>

B. The following amounts are hereby appropriated in the Township No. 6 Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$3,229
Insurance	1,099
Capital Reserve	29,595
Payment to District	270,971
Payment to Township No. 5 Fire District	2,688
Total	<u>\$307,582</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$382,036
Sales Taxes	170,259
Appropriated Fund Balance	-
Total	<u>\$552,295</u>

B. The following amounts are hereby appropriated in the Township No. 7 Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$5,756
Insurance	1,460
Capital Reserve	7,079
Payment to District	538,000
Total	<u>\$552,295</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$291,736
Sales Taxes	131,023
Charges for Services-West of New Bern II Fire District	<u>43,268</u>
Total	<u>\$466,027</u>

B. The following amounts are hereby appropriated in the West of New Bern Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$4,493
Insurance	1,099
Capital Reserve	-
Payment to District	417,167
Payment to District for West of New Bern II	<u>43,268</u>
Total	<u>\$466,027</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$152,417
Sales Taxes	<u>68,434</u>
Total	<u>\$220,851</u>

B. The following amounts are hereby appropriated in the Township No. 9 Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Workers Compensation	\$4,633
Insurance	879
Capital Reserve	6,454
Payment to District	205,885
Payment to Cove City VFD	<u>3,000</u>
Total	<u>\$220,851</u>

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, 2022 and ending June 30, 2023.

Ad Valorem Taxes	\$4,887
Sales Taxes	2,174
Appropriated Fund Balance	<u>319</u>
Total	<u><u>\$7,380</u></u>

B. The following amounts are hereby appropriated in the Sandy Point Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Capital Reserve	-
Payment to Tri-Community VFD	<u>7,380</u>
Total	<u><u>\$7,380</u></u>

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, 2022 and ending June 30, 2023.

Intergovernmental	\$125,957
Interest	-
Appropriated Fund Balance	<u>447,102</u>
Total	<u><u>\$573,059</u></u>

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

E-911 Operating Expenses	<u>\$573,059</u>
Total	<u><u>\$573,059</u></u>

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, 2022 and ending June 30, 2023.

Other Taxes-Occupancy Tax	\$1,788,740
Miscellaneous	<u>10,000</u>
Total	<u>\$1,798,740</u>

B. The following amounts are hereby appropriated in the Occupancy Tax Trust Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Operating Expenses	\$200
City of Havelock	110,000
Tourism Development Authority	785,000
Transfer to General Fund	<u>903,540</u>
Total	<u>\$1,798,740</u>

Section XVI: Representative Payee Fund

It is estimated that the following revenues will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Miscellaneous-Client Deposits	<u>\$550,000</u>
Total	<u>\$550,000</u>

B. The following amounts are hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Operating Expenses-Client Disbursements	<u>\$550,000</u>
Total	<u>\$550,000</u>

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, 2022 and ending June 30, 2023.

Transfer from General Fund – Restricted Sales Taxes	\$1,869,420
Intergovernmental – Lottery Distribution	<u>1,000,000</u>
Total	<u>\$2,869,420</u>

D. The following amounts are hereby appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Debt Service Expenses	<u>\$2,869,420</u>
Total	<u>\$2,869,420</u>

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, 2022 and ending June 30, 2023.

Appropriated Fund Balance	<u>\$2,455,930</u>
Total	<u>\$2,455,930</u>

B. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Transfer to General Fund	<u>\$2,455,930</u>
Total	<u>\$2,455,930</u>

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, 2022 and ending June 30, 2023.

County Capital Appropriation	\$0
Total	\$0

B. The following amounts are hereby appropriated in the School Capital Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

<u>Schools-Capital Outlay – Category I Projects over \$100,000</u>	
1. No projects requested over \$100k	\$0
Total	\$0

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, 2022 and ending June 30, 2023.

Charges for Services	\$4,302,000
Interest	15,000
Miscellaneous	138,000
Appropriated Fund Balance	1,000,000
Total	\$5,455,000

B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Operations	\$4,646,050
Debt Service	808,950
Total	\$5,455,000

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, 2022 and ending June 30, 2023.

Transfer from Water Fund	<u>\$88,009</u>
Total	<u>\$88,009</u>

- B. The following amounts are hereby appropriated in the Northwest Craven Water and Sewer Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Debt Service	<u>\$88,009</u>
Total	<u>\$88,009</u>

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, 2022 and ending June 30, 2023.

Charges for Services	\$7,210,500
Transfer from General Fund	<u>50,000</u>
Total	<u>\$7,260,500</u>

- B. The following amounts are hereby appropriated in the Self-Insurance Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Health and Dental Benefits	\$6,370,000
Workers Compensation	840,500
Auto Physical Damage	<u>50,000</u>
Total	<u>\$7,260,500</u>

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, 2022, 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 \$10,457,000,000 and an estimated collection rate of 99.23 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, 2022, 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	0.0350	\$549,000,000
Township No. One	0.0250	815,000,000
Tri-Community	0.0500	690,000,000
Little Swift Creek	0.0650	217,000,000
Township No. Three	0.0900	261,000,000
Township No. Five	0.0653	447,000,000
Township No. Six	0.0450	461,000,000
Township No. Seven	0.0250	1,540,000,000
West of New Bern	0.0375	784,000,000
Township No. Nine	0.0600	256,000,000
Sandy Point Special Service District	0.0500	9,850,000

Section XXV: Budget Administration

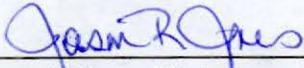
The County Manager, as Budget Officer, is hereby authorized to transfer appropriations as contained herein to enforce policy under the following conditions:

- 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.

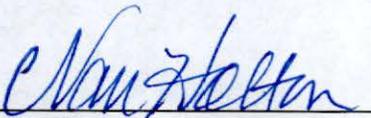
This Ordinance is hereby adopted this 20th day of June, 2022.



Jason R. Jones, Chairman
Craven County Board of Commissioners



Attest:



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