

# Craven County



## Budget Ordinance FY 2023-2024

## 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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$61,097,943
Sales Taxes	25,903,946
Intergovernmental	28,981,146
Charges for Services	18,677,193
Interest	1,901,000
Miscellaneous	2,068,888
Transfers from Other Funds	3,678,293
Appropriated Fund Balance	249,493
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<b>Total</b>	<b><u>\$142,557,902</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, 2023 and ending June 30, 2024.

Commissioners	\$1,136,867
Administration	962,458
Human Resources	864,507
Information Technology	3,280,682
Finance	1,412,855
Elections	649,583
Tax Assessor	1,414,254
Tax Collections	876,176
Register of Deeds	1,563,392
Public Buildings	3,799,769
Court Facilities	961,150
Maintenance	1,910,238
County Garage	1,361,957
Non-Departmental	2,475,779
Sheriff	10,522,403
School Resource Officers	2,713,430
Jail	6,202,705
Emergency Services	624,893
Communications	1,078,363
Rescue Squads	4,561,500
Animal Services	1,388,557
Inspections	824,973
Medical Examiner	200,000
CARTS	2,394,652
Environmental Health	1,385,343

Solid Waste	6,352,237
Soil Conservation	471,069
Cooperative Extension	386,323
Planning	1,161,347
Economic Development	1,251,124
Health	12,638,097
Mental Health	394,827
Social Services	23,038,545
Veterans Services	466,177
Recreation	1,663,684
Convention Center	1,573,430
Libraries	1,855,318
Craven County Schools	25,153,144
Craven Community College	5,043,629
Transfers to Other Funds	6,542,465
<b>Total</b>	<b><u>\$142,557,902</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, 2023 and ending June 30, 2024.

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

B. The following amounts are hereby appropriated in the Seized Property Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Public Safety Expenditures	<u>\$35,000</u>
<b>Total</b>	<b><u>\$35,000</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$170,723
Sales Taxes	<u>96,416</u>
<b>Total</b>	<b><u>\$267,139</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, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Capital Reserve	22,747
Payment to District	209,268
Payment to West of New Bern Fire District	<u>34,025</u>
<b>Total</b>	<b><u>\$267,139</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$203,878
Sales Taxes	<u>104,925</u>
<b>Total</b>	<b><u>\$308,803</u></b>

B. The following amounts are hereby appropriated in the Township No. 1 Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Capital Reserve	23,136
Payment to District	265,608
Payment to Little Swift Creek Fire District	<u>18,960</u>
<b>Total</b>	<b><u>\$308,803</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$343,302
Sales Taxes	174,268
Charges for Services-Sandy Point	<u>7,380</u>
<b>Total</b>	<b><u>\$524,950</u></b>

B. The following amounts are hereby appropriated in the Tri-Community Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Payment to District	516,471
Payment to District for Sandy Point	<u>7,380</u>
<b>Total</b>	<b><u>\$524,950</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$138,558
Sales Taxes	73,140
Charges for Services-Township No. 1	<u>18,960</u>
<b>Total</b>	<b><u>\$230,658</u></b>

B. The following amounts are hereby appropriated in the Little Swift Creek Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Capital Reserve	13,309
Payment to District	197,290
Payment to District for Township No. 1	<u>18,960</u>
<b>Total</b>	<b><u>\$230,658</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$234,806
Sales Taxes	117,274
Charges for Services-Township No. 9	3,000
Appropriated Fund Balance	-
<b>Total</b>	<b>\$355,080</b>

B. The following amounts are hereby appropriated in the Township No. 3 Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Workers Compensation-Cove City VFD	-
Insurance-Cove City VFD	1,099
Payment to District-Cove City VFD	118,608
Payment to District for Township No. 9-Cove City	3,000
Workers Compensation-Dover VFD	-
Insurance- Dover VFD	1,099
Payment to District- Dover VFD	104,525
Workers Compensation-FT. Barnwell VFD	-
Insurance-FT. Barnwell VFD	1,099
Payment to District- FT. Barnwell VFD	125,650
<b>Total</b>	<b>\$355,080</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$294,485
Sales Taxes	147,806
Charges for Services-Township No. 6	2,414
Appropriated Fund Balance	-
<b>Total</b>	<b>\$444,705</b>

B. The following amounts are hereby appropriated in the Township No. 5 Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Payment to District	441,192
Payment to District for Township No. 6	2,414
<b>Total</b>	<b>\$444,705</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$206,847
Sales Taxes	105,510
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<b>Total</b>	<b>\$312,357</b>

B. The following amounts are hereby appropriated in the Township No. 6 Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Capital Reserve	23,073
Payment to District	285,771
Payment to Township No. 5 Fire District	2,414
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<b>Total</b>	<b>\$312,357</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$378,066
Sales Taxes	193,456
Appropriated Fund Balance	-
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<b>Total</b>	<b>\$571,522</b>

B. The following amounts are hereby appropriated in the Township No. 7 Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Capital Reserve	-
Payment to District	570,423
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<b>Total</b>	<b>\$571,522</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$293,402
Sales Taxes	148,888
Charges for Services-West of New Bern II Fire District	<u>34,025</u>
<b>Total</b>	<b><u>\$476,315</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, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Capital Reserve	-
Payment to District	441,191
Payment to District for West of New Bern II	<u>34,025</u>
<b>Total</b>	<b><u>\$476,315</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$140,909
Sales Taxes	77,800
<b>Total</b>	<b><u>\$218,709</u></b>

B. The following amounts are hereby appropriated in the Township No. 9 Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Workers Compensation	-
Insurance	1,099
Capital Reserve	8,725
Payment to District	205,885
Payment to Cove City VFD	<u>3,000</u>
<b>Total</b>	<b><u>\$218,709</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, 2023 and ending June 30, 2024.

Ad Valorem Taxes	\$4,639
Sales Taxes	2,471
Appropriated Fund Balance	<u>270</u>
<b>Total</b>	<b><u>\$7,380</u></b>

B. The following amounts are hereby appropriated in the Sandy Point Fire District Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Capital Reserve	-
Payment to Tri-Community VFD	<u>7,380</u>
<b>Total</b>	<b><u>\$7,380</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, 2023 and ending June 30, 2024.

Intergovernmental	\$118,636
Interest	-
Appropriated Fund Balance	<u>70,973</u>
<b>Total</b>	<b><u>\$189,609</u></b>

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

E-911 Operating Expenses	<u>\$189,609</u>
<b>Total</b>	<b><u>\$189,609</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, 2023 and ending June 30, 2024.

Other Taxes-Occupancy Tax	\$1,863,310
Miscellaneous	<u>15,000</u>
<b>Total</b>	<b><u>\$1,878,310</u></b>

B. The following amounts are hereby appropriated in the Occupancy Tax Trust Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Operating Expenses	\$500
City of Havelock	150,000
Tourism Development Authority	840,000
Transfer to General Fund	<u>887,810</u>
<b>Total</b>	<b><u>\$1,878,310</u></b>

**Section XVI: Representative Payee Fund**

A. It is estimated that the following revenues will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Miscellaneous-Client Deposits	<u>\$700,000</u>
<b>Total</b>	<b><u>\$700,000</u></b>

B. The following amounts are hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Operating Expenses-Client Disbursements	<u>\$700,000</u>
<b>Total</b>	<b><u>\$700,000</u></b>

**Section XVII: Opioid Settlement Fund**

A. It is estimated that the following revenues will be available in the Opioid Settlement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Miscellaneous – Opioid Settlement Proceeds	<u>\$570,048</u>
<b>Total</b>	<b><u>\$570,048</u></b>

B. The following amounts are hereby appropriated in the Opioid Settlement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Opioid Settlement Expenditures	<u>\$570,048</u>
<b>Total</b>	<b><u>\$570,048</u></b>

**Section XVIII: 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, 2023 and ending June 30, 2024.

Transfer from General Fund – Restricted Sales Taxes	\$447,203
Intergovernmental – Lottery Distribution	<u>1,000,000</u>
<b>Total</b>	<b><u>\$1,447,203</u></b>

B. The following amounts are hereby appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Debt Service Expenses	<u>\$1,447,203</u>
<b>Total</b>	<b><u>\$1,447,203</u></b>

**Section XIX: 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, 2023 and ending June 30, 2024.

Appropriated Fund Balance	<u>\$2,591,483</u>
<b>Total</b>	<b><u>\$2,591,483</u></b>

B. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Transfer to General Fund	<u>\$2,591,483</u>
<b>Total</b>	<b><u>\$2,591,483</u></b>

**Section XX: 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, 2023 and ending June 30, 2024.

County Capital Appropriation	<u>\$790,000</u>
<b>Total</b>	<b><u>\$790,000</u></b>

B. The following amounts are hereby appropriated in the School Capital Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

<u>Schools-Capital Outlay – Category I Projects over \$100,000</u>	
1. New Bern High School – new boiler back of building	\$200,000
2. Havelock High School – resurface track	220,000
3. Vanceboro Farm Life Elementary – canopy over walkway	120,000
4. West Craven High School – resurface track	<u>250,000</u>
<b>Total</b>	<b><u>\$790,000</u></b>

**Section XXI: 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, 2023 and ending June 30, 2024.

Charges for Services	\$4,227,000
Interest	125,000
Miscellaneous	169,408
Appropriated Fund Balance	<u>-</u>
<b>Total</b>	<b><u>\$4,521,408</u></b>

B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Operations	\$3,712,458
Debt Service	<u>808,950</u>
<b>Total</b>	<b><u>\$4,521,408</u></b>

**Section XXII: 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, 2023 and ending June 30, 2024.

Transfer from Water Fund	<u>\$85,881</u>
<b>Total</b>	<b><u>\$85,881</u></b>

B. The following amounts are hereby appropriated in the Northwest Craven Water and Sewer Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Debt Service	<u>\$85,881</u>
<b>Total</b>	<b><u>\$85,881</u></b>

**Section XXIII: 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, 2023 and ending June 30, 2024.

Charges for Services	\$8,203,000
Miscellaneous	300,000
Appropriated Fund Balance	302,500
Transfer from General Fund	<u>50,000</u>
<b>Total</b>	<b><u>\$8,855,500</u></b>

B. The following amounts are hereby appropriated in the Self-Insurance Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Health and Dental Benefits	\$7,520,000
Workers Compensation	1,285,500
Auto Physical Damage	<u>50,000</u>
<b>Total</b>	<b><u>\$8,855,500</u></b>

**Section XXIV: Levy of Taxes**

There is hereby levied a tax at the rate of \$0.4448 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023, 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 \$13,700,000,000 and an estimated collection rate of 98.97 percent.

**Section XXV: 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, 2023, 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	0.0250	\$690,000,000
Township No. One	0.0200	1,030,000,000
Tri-Community	0.0375	925,000,000
Little Swift Creek	0.0500	280,000,000
Township No. Three	0.0650	365,000,000
Township No. Five	0.0541	550,000,000
Township No. Six	0.0380	550,000,000
Township No. Seven	0.0200	1,910,000,000
West of New Bern	0.0281	1,055,000,000
Township No. Nine	0.0425	335,000,000
Sandy Point Special Service District	0.0375	12,500,000

**Section XXVI: 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 XXVII: Schedule of Fees**

The attached Schedule of Fees are hereby adopted for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

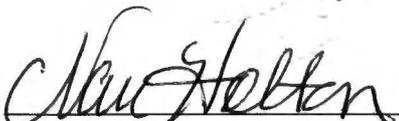
**Section XXVIII: Copies of the Ordinance**

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 19th day of June, 2023.

  
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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