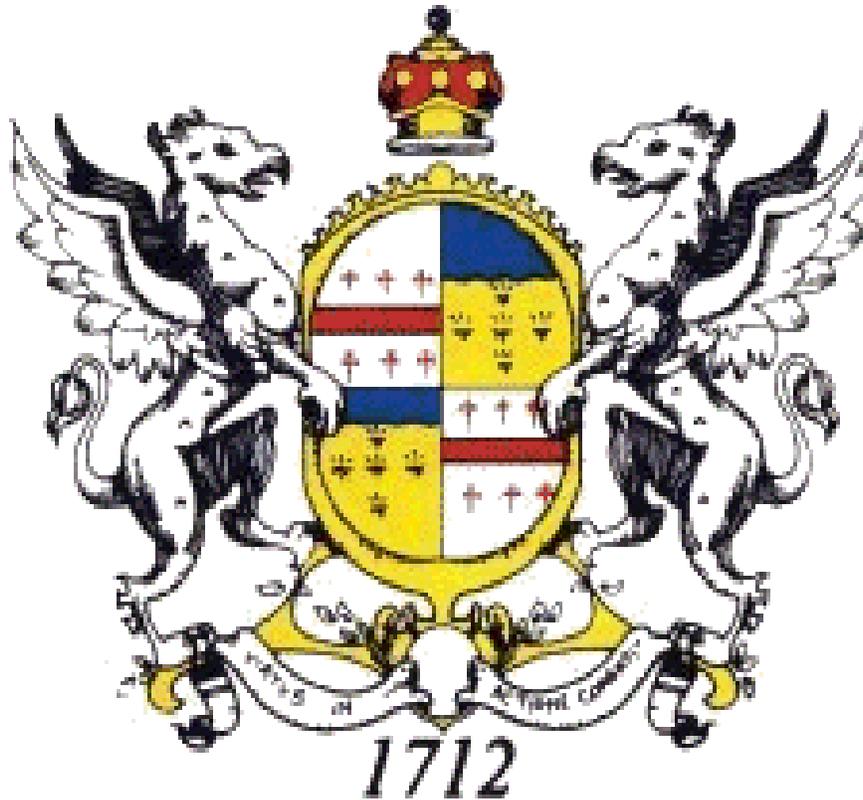


Craven County



Budget Ordinance FY 2024-2025

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, 2024 and ending June 30, 2025.

| | |
|----------------------------|------------------------------------|
| Ad Valorem Taxes | \$64,275,360 |
| Sales Taxes | 26,911,398 |
| Intergovernmental | 33,436,086 |
| Charges for Services | 20,081,948 |
| Interest | 2,402,400 |
| Miscellaneous | 2,269,431 |
| Transfers from Other Funds | 5,958,580 |
| Appropriated Fund Balance | <u>3,921</u> |
| Total | <u><u>\$155,339,124</u></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, 2024 and ending June 30, 2025.

| | |
|--------------------------|-------------|
| Commissioners | \$1,508,703 |
| Administration | 1,018,080 |
| Human Resources | 860,594 |
| Information Technology | 3,680,329 |
| Finance | 1,491,206 |
| Elections | 680,965 |
| Tax Assessor | 1,604,106 |
| Tax Collections | 878,551 |
| Register of Deeds | 1,343,431 |
| Public Buildings | 3,762,652 |
| Court Facilities | 1,622,815 |
| Maintenance | 2,171,305 |
| County Garage | 1,577,165 |
| Non-Departmental | 2,741,094 |
| Sheriff | 10,719,997 |
| School Resource Officers | 2,618,865 |
| Jail | 6,797,345 |
| Emergency Services | 697,860 |
| Communications | 1,109,442 |
| Rescue Squads | 4,877,500 |
| Animal Services | 1,046,734 |
| Inspections | 771,342 |
| Medical Examiner | 366,250 |
| CARTS | 1,955,008 |
| Environmental Health | 1,494,129 |

| | |
|--------------------------|------------------------------------|
| Solid Waste | 6,709,714 |
| Soil Conservation | 507,762 |
| Cooperative Extension | 463,835 |
| Planning | 1,199,258 |
| Economic Development | 2,694,102 |
| Health | 13,775,521 |
| Mental Health | 399,827 |
| Social Services | 26,608,130 |
| Veterans Services | 483,665 |
| Recreation | 2,394,373 |
| Convention Center | 1,991,028 |
| Libraries | 1,967,131 |
| Craven County Schools | 26,200,263 |
| Craven Community College | 5,354,587 |
| Transfers to Other Funds | 7,194,460 |
| Total | <u><u>\$155,339,124</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, 2024 and ending June 30, 2025.

| | |
|-------------------|-------------------------------|
| Intergovernmental | <u>\$15,000</u> |
| Total | <u><u>\$15,000</u></u> |

B. The following amounts are hereby appropriated in the Seized Property Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|----------------------------|-------------------------------|
| Public Safety Expenditures | <u>\$15,000</u> |
| Total | <u><u>\$15,000</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, 2024 and ending June 30, 2025.

| | |
|------------------|-------------------------|
| Ad Valorem Taxes | \$184,648 |
| Sales Taxes | 88,579 |
| Total | <u>\$273,227</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, 2024 and ending June 30, 2025.

| | |
|---|-------------------------|
| Workers Compensation | - |
| Insurance | 1,100 |
| Capital Reserve | 27,040 |
| Payment to District | 209,268 |
| Payment to West of New Bern Fire District | 35,819 |
| Total | <u>\$273,227</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, 2024 and ending June 30, 2025.

| | |
|------------------|-------------------------|
| Ad Valorem Taxes | \$212,160 |
| Sales Taxes | 101,503 |
| Total | <u>\$313,663</u> |

B. The following amounts are hereby appropriated in the Township No. 1 Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|---|-------------------------|
| Workers Compensation | - |
| Insurance | 1,100 |
| Capital Reserve | 13,895 |
| Payment to District | 278,658 |
| Payment to Little Swift Creek Fire District | 20,010 |
| Total | <u>\$313,663</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, 2024 and ending June 30, 2025.

| | |
|----------------------------------|--------------------------------|
| Ad Valorem Taxes | \$360,622 |
| Sales Taxes | 173,032 |
| Charges for Services-Sandy Point | <u>7,380</u> |
| Total | <u><u>\$541,034</u></u> |

B. The following amounts are hereby appropriated in the Tri-Community Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|-------------------------------------|--------------------------------|
| Workers Compensation | - |
| Insurance | 1,100 |
| Payment to District | 532,554 |
| Payment to District for Sandy Point | <u>7,380</u> |
| Total | <u><u>\$541,034</u></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, 2024 and ending June 30, 2025.

| | |
|-------------------------------------|--------------------------------|
| Ad Valorem Taxes | \$143,753 |
| Sales Taxes | 68,818 |
| Charges for Services-Township No. 1 | <u>20,010</u> |
| Total | <u><u>\$232,581</u></u> |

B. The following amounts are hereby appropriated in the Little Swift Creek Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--|--------------------------------|
| Workers Compensation | - |
| Insurance | 1,100 |
| Capital Reserve | 3,316 |
| Payment to District | 208,155 |
| Payment to District for Township No. 1 | <u>20,010</u> |
| Total | <u><u>\$232,581</u></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, 2024 and ending June 30, 2025.

| | |
|-------------------------------------|--------------------------------|
| Ad Valorem Taxes | \$219,099 |
| Sales Taxes | 104,919 |
| Charges for Services-Township No. 9 | 3,000 |
| Appropriated Fund Balance | <u>16,853</u> |
| Total | <u><u>\$343,871</u></u> |

B. The following amounts are hereby appropriated in the Township No. 3 Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--|--------------------------------|
| Workers Compensation-Cove City VFD | - |
| Insurance-Cove City VFD | 1,100 |
| Payment to District-Cove City VFD | 114,797 |
| Payment to District for Township No. 9-Cove City | 3,000 |
| Workers Compensation-Dover VFD | - |
| Insurance- Dover VFD | 1,100 |
| Payment to District- Dover VFD | 101,161 |
| Workers Compensation-FT. Barnwell VFD | - |
| Insurance-FT. Barnwell VFD | 1,100 |
| Payment to District- FT. Barnwell VFD | <u>121,613</u> |
| Total | <u><u>\$343,871</u></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, 2024 and ending June 30, 2025.

| | |
|-------------------------------------|--------------------------------|
| Ad Valorem Taxes | \$303,036 |
| Sales Taxes | 144,203 |
| Charges for Services-Township No. 6 | 2,563 |
| Appropriated Fund Balance | <u>-</u> |
| Total | <u><u>\$449,802</u></u> |

B. The following amounts are hereby appropriated in the Township No. 5 Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--|--------------------------------|
| Workers Compensation | - |
| Insurance | 1,100 |
| Payment to District | 446,139 |
| Payment to District for Township No. 6 | <u>2,563</u> |
| Total | <u><u>\$449,802</u></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, 2024 and ending June 30, 2025.

| | |
|------------------|------------------|
| Ad Valorem Taxes | \$216,621 |
| Sales Taxes | 103,416 |
| | <hr/> |
| Total | \$320,037 |

B. The following amounts are hereby appropriated in the Township No. 6 Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|---|------------------|
| Workers Compensation | - |
| Insurance | 1,100 |
| Capital Reserve | 1,174 |
| Payment to District | 315,200 |
| Payment to Township No. 5 Fire District | 2,563 |
| | <hr/> |
| Total | \$320,037 |

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, 2024 and ending June 30, 2025.

| | |
|---------------------------|------------------|
| Ad Valorem Taxes | \$399,535 |
| Sales Taxes | 191,814 |
| Appropriated Fund Balance | - |
| | <hr/> |
| Total | \$591,349 |

B. The following amounts are hereby appropriated in the Township No. 7 Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|----------------------|------------------|
| Workers Compensation | - |
| Insurance | 1,600 |
| Capital Reserve | - |
| Payment to District | 589,749 |
| | <hr/> |
| Total | \$591,349 |

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, 2024 and ending June 30, 2025.

| | |
|--|--------------------------------|
| Ad Valorem Taxes | \$307,835 |
| Sales Taxes | 147,571 |
| Charges for Services-West of New Bern II Fire District | 35,819 |
| Appropriated Fund Balance | <u>3,000</u> |
| Total | <u><u>\$494,225</u></u> |

B. The following amounts are hereby appropriated in the West of New Bern Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|---|--------------------------------|
| Workers Compensation | - |
| Insurance | 1,100 |
| Capital Reserve | - |
| Payment to District | 457,306 |
| Payment to District for West of New Bern II | <u>35,819</u> |
| Total | <u><u>\$494,225</u></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, 2024 and ending June 30, 2025.

| | |
|---------------------------|--------------------------------|
| Ad Valorem Taxes | \$141,572 |
| Sales Taxes | 67,932 |
| Appropriated Fund Balance | <u>10,000</u> |
| Total | <u><u>\$219,504</u></u> |

B. The following amounts are hereby appropriated in the Township No. 9 Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--------------------------|--------------------------------|
| Workers Compensation | - |
| Insurance | 1,100 |
| Capital Reserve | - |
| Payment to District | 215,404 |
| Payment to Cove City VFD | <u>3,000</u> |
| Total | <u><u>\$219,504</u></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, 2024 and ending June 30, 2025.

| | |
|---------------------------|------------------------------|
| Ad Valorem Taxes | \$4,833 |
| Sales Taxes | 2,280 |
| Appropriated Fund Balance | <u>267</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, 2024 and ending June 30, 2025.

| | |
|------------------------------|------------------------------|
| 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, 2024 and ending June 30, 2025.

| | |
|---------------------------|--------------------------------|
| Intergovernmental | \$238,583 |
| Interest | - |
| Appropriated Fund Balance | <u>14,619</u> |
| Total | <u><u>\$253,202</u></u> |

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--------------------------|--------------------------------|
| E-911 Operating Expenses | <u>\$253,202</u> |
| Total | <u><u>\$253,202</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, 2024 and ending June 30, 2025.

| | |
|---------------------------|----------------------------------|
| Other Taxes-Occupancy Tax | \$2,351,580 |
| Miscellaneous | <u>20,000</u> |
| Total | <u><u>\$2,371,580</u></u> |

B. The following amounts are hereby appropriated in the Occupancy Tax Trust Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|-------------------------------|----------------------------------|
| Operating Expenses | \$500 |
| City of Havelock | 150,000 |
| Tourism Development Authority | 850,000 |
| Transfer to General Fund | <u>1,371,080</u> |
| Total | <u><u>\$2,371,580</u></u> |

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, 2024 and ending June 30, 2025.

| | |
|-------------------------------|--------------------------------|
| Miscellaneous-Client Deposits | <u>\$850,000</u> |
| Total | <u><u>\$850,000</u></u> |

B. The following amounts are hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|---|--------------------------------|
| Operating Expenses-Client Disbursements | <u>\$850,000</u> |
| Total | <u><u>\$850,000</u></u> |

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, 2024 and ending June 30, 2025.

| | |
|--|-------------------------|
| Miscellaneous – Opioid Settlement Proceeds | <u>\$575,314</u> |
| Total | <u>\$575,314</u> |

B. The following amounts are hereby appropriated in the Opioid Settlement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--------------------------------|-------------------------|
| Opioid Settlement Expenditures | <u>\$575,314</u> |
| Total | <u>\$575,314</u> |

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, 2024 and ending June 30, 2025.

| | |
|---|---------------------------|
| Transfer from General Fund – Restricted Sales Taxes | \$383,584 |
| Intergovernmental – Lottery Distribution | <u>1,000,000</u> |
| Total | <u>\$1,383,584</u> |

B. The following amounts are hereby appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|-----------------------|---------------------------|
| Debt Service Expenses | <u>\$1,383,584</u> |
| Total | <u>\$1,383,584</u> |

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, 2024 and ending June 30, 2025.

| | |
|---------------------------|---------------------------|
| Appropriated Fund Balance | <u>\$4,213,500</u> |
| Total | <u>\$4,213,500</u> |

B. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--------------------------|---------------------------|
| Transfer to General Fund | <u>\$4,213,500</u> |
| Total | <u>\$4,213,000</u> |

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, 2024 and ending June 30, 2025.

| | |
|------------------------------|-------------------------|
| County Capital Appropriation | <u>\$110,000</u> |
| Total | <u>\$110,000</u> |

B. The following amounts are hereby appropriated in the School Capital Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--|-------------------------|
| <u>Schools-Capital Outlay – Category I Projects over \$100,000</u> | |
| 1. Vanceboro Farm Life Elementary – HVAC controls upgrade | <u>\$110,000</u> |
| Total | <u>\$110,000</u> |

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, 2024 and ending June 30, 2025.

| | |
|---------------------------|----------------------------------|
| Charges for Services | \$4,402,000 |
| Interest | 175,000 |
| Miscellaneous | 189,000 |
| Appropriated Fund Balance | <u>40,861</u> |
| Total | <u><u>\$4,806,861</u></u> |

B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--------------|----------------------------------|
| Operations | \$3,997,911 |
| Debt Service | <u>808,950</u> |
| Total | <u><u>\$4,806,861</u></u> |

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, 2024 and ending June 30, 2025.

| | |
|--------------------------|-------------------------------|
| Transfer from Water Fund | <u>\$83,747</u> |
| Total | <u><u>\$83,747</u></u> |

B. The following amounts are hereby appropriated in the Northwest Craven Water and Sewer Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|--------------|-------------------------------|
| Debt Service | <u>\$83,747</u> |
| Total | <u><u>\$83,747</u></u> |

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, 2024 and ending June 30, 2025.

| | |
|----------------------------|----------------------------------|
| Charges for Services | \$8,730,000 |
| Interest | 80,000 |
| Miscellaneous | 350,000 |
| Appropriated Fund Balance | - |
| Transfer from General Fund | 50,000 |
| | <hr/> |
| Total | <u><u>\$9,210,000</u></u> |

B. The following amounts are hereby appropriated in the Self-Insurance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

| | |
|----------------------------|----------------------------------|
| Health and Dental Benefits | \$7,739,203 |
| Workers Compensation | 1,420,797 |
| Auto Physical Damage | 50,000 |
| | <hr/> |
| Total | <u><u>\$9,210,000</u></u> |

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, 2024, 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 \$14,400,000,000 and an estimated collection rate of 99.14 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, 2024, 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 | \$745,000,000 |
| Township No. One | 0.0200 | 1,070,000,000 |
| Tri-Community | 0.0375 | 970,000,000 |
| Little Swift Creek | 0.0500 | 290,000,000 |
| Township No. Three | 0.0650 | 340,000,000 |
| Township No. Five | 0.0541 | 565,000,000 |
| Township No. Six | 0.0380 | 575,000,000 |
| Township No. Seven | 0.0200 | 2,015,000,000 |
| West of New Bern | 0.0281 | 1,105,000,000 |
| Township No. Nine | 0.0425 | 336,000,000 |
| Sandy Point Special Service District | 0.0375 | 13,000,000 |

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, 2024 and ending June 30, 2025.

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 17th day of June, 2024.

Jason R. Jones, Chairman
Craven County Board of Commissioners

Attest:

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