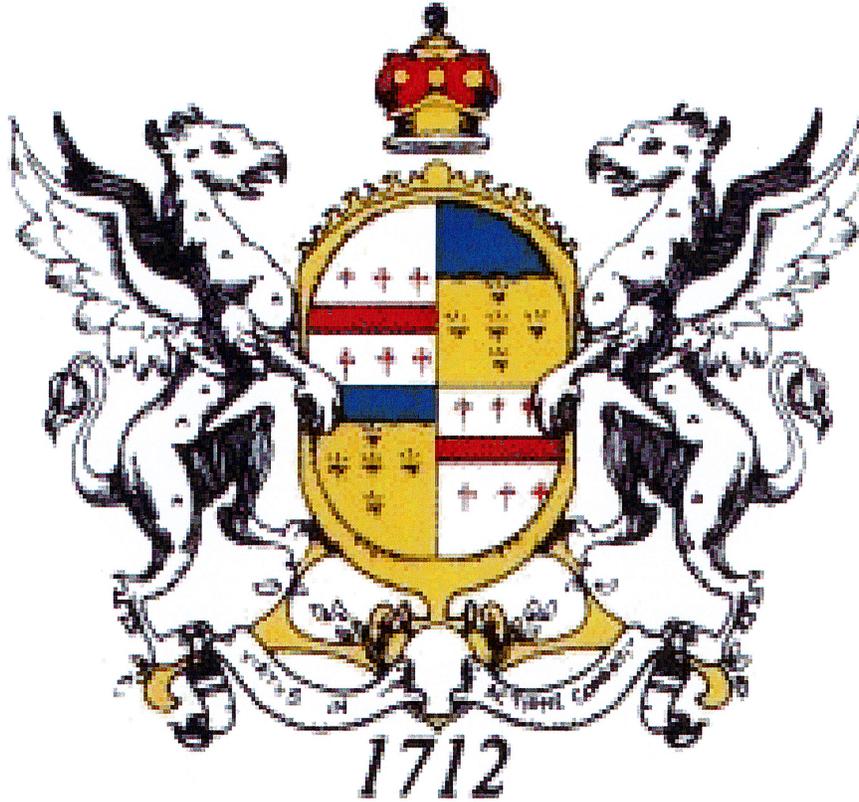


Craven County



Budget Ordinance FY 2025-2026

BUDGET ORDINANCE

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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$67,114,320
Sales Taxes	27,293,252
Intergovernmental	32,764,546
Charges for Services	21,278,425
Interest	3,602,000
Miscellaneous	2,439,014
Transfers from Other Funds	5,750,885
Appropriated Fund Balance	685,188
 Total	 \$160,927,630

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, 2025 and ending June 30, 2026.

Commissioners	\$1,563,934
Administration	1,064,088
Human Resources	905,572
Information Technology	3,527,449
Finance	1,603,611
Elections	1,093,682
Tax Assessor	1,504,782
Tax Collections	891,601
Register of Deeds	1,356,561
Public Buildings	4,031,659
Court Facilities	1,075,274
Maintenance	2,386,930
County Garage	1,564,731
Non-Departmental	3,137,713
Sheriff	11,452,893
School Resource Officers	3,137,842
Jail	6,848,391
Emergency Services	667,015
Communications	1,204,750
Rescue Squads	5,254,000
Animal Services	1,170,532
Inspections	846,077
Medical Examiner	290,000
CARTS	2,040,542
Environmental Health	1,496,436

Solid Waste	7,359,451
Soil Conservation	495,535
Cooperative Extension	840,449
Planning	1,238,127
Economic Development	1,529,652
Health	14,603,224
Mental Health	399,827
Social Services	26,713,660
Veterans Services	512,982
Recreation	2,356,248
Convention Center	1,680,726
Libraries	2,064,536
Craven County Schools	28,480,425
Craven Community College	5,631,783
Transfers to Other Funds	6,904,940
Total	<u><u>\$160,927,630</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, 2025 and ending June 30, 2026.

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, 2025 and ending June 30, 2026.

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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$192,491
Sales Taxes	88,202
Total	<u>\$280,693</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, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,130
Capital Reserve	-
Payment to District	242,084
Payment to West of New Bern Fire District	37,479
Total	<u>\$280,693</u>

Section IV: Township No. One Fire District Fund

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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$215,590
Sales Taxes	99,882
Total	<u>\$315,472</u>

B. The following amounts are hereby appropriated in the Township No. 1 Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,130
Capital Reserve	-
Payment to District	293,884
Payment to Little Swift Creek Fire District	20,458
Total	<u>\$315,472</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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$391,191
Sales Taxes	177,884
Charges for Services-Sandy Point	7,380
Total	<u>\$576,455</u>

B. The following amounts are hereby appropriated in the Tri-Community Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,100
Payment to District	567,975
Payment to District for Sandy Point	7,380
Total	<u>\$576,455</u>

Section VI: Little Swift Creek Fire District Fund

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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$152,999
Sales Taxes	70,774
Charges for Services-Township No. 1	20,458
Total	<u>\$244,231</u>

B. The following amounts are hereby appropriated in the Little Swift Creek Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,130
Capital Reserve	-
Payment to District	222,643
Payment to District for Township No. 1	20,458
Total	<u>\$244,231</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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$264,519
Sales Taxes	106,081
Charges for Services-Township No. 9	3,000
Appropriated Fund Balance	-
	<hr/>
Total	<u><u>\$373,600</u></u>

B. The following amounts are hereby appropriated in the Township No. 3 Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Workers Compensation-Cove City VFD	-
Insurance-Cove City VFD	1,130
Payment to District-Cove City VFD	124,874
Payment to District for Township No. 9-Cove City	3,000
Workers Compensation-Dover VFD	-
Insurance- Dover VFD	1,130
Payment to District- Dover VFD	110,050
Workers Compensation-FT. Barnwell VFD	-
Insurance-FT. Barnwell VFD	1,130
Payment to District- FT. Barnwell VFD	132,286
	<hr/>
Total	<u><u>\$373,600</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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$325,178
Sales Taxes	150,547
Charges for Services-Township No. 6	2,568
Appropriated Fund Balance	-
	<hr/>
Total	<u><u>\$478,293</u></u>

B. The following amounts are hereby appropriated in the Township No. 5 Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,130
Payment to District	474,595
Payment to District for Township No. 6	2,568
	<hr/>
Total	<u><u>\$478,293</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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$228,406
Sales Taxes	<u>105,454</u>
Total	<u><u>\$333,860</u></u>

B. The following amounts are hereby appropriated in the Township No. 6 Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,130
Capital Reserve	-
Payment to District	330,162
Payment to Township No. 5 Fire District	<u>2,568</u>
Total	<u><u>\$333,860</u></u>

Section X: Township No. Seven Fire District Fund

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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$457,011
Sales Taxes	197,393
Appropriated Fund Balance	<u>-</u>
Total	<u><u>\$654,404</u></u>

B. The following amounts are hereby appropriated in the Township No. 7 Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,474
Capital Reserve	-
Payment to District	<u>652,930</u>
Total	<u><u>\$654,404</u></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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$466,945
Sales Taxes	151,302
Charges for Services-West of New Bern II Fire District	37,479
Appropriated Fund Balance	-
	<hr/>
Total	<u><u>\$655,726</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, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,130
Capital Reserve	-
Payment to District	617,117
Payment to District for West of New Bern II	37,479
	<hr/>
Total	<u><u>\$655,726</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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$152,006
Sales Taxes	69,724
Appropriated Fund Balance	11,623
	<hr/>
Total	<u><u>\$233,353</u></u>

B. The following amounts are hereby appropriated in the Township No. 9 Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Workers Compensation	-
Insurance	1,130
Capital Reserve	-
Payment to District	229,223
Payment to Cove City VFD	3,000
	<hr/>
Total	<u><u>\$233,353</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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	\$5,030
Sales Taxes	2,297
Appropriated Fund Balance	<u>53</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, 2025 and ending June 30, 2026.

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, 2025 and ending June 30, 2026.

Intergovernmental	\$173,287
Interest	3,500
Appropriated Fund Balance	<u>101,044</u>
Total	<u><u>\$277,831</u></u>

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

E-911 Operating Expenses	<u>\$277,831</u>
Total	<u><u>\$277,831</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, 2025 and ending June 30, 2026.

Other Taxes-Occupancy Tax	\$2,565,872
Miscellaneous	<u>10,000</u>
Total	<u><u>\$2,575,872</u></u>

B. The following amounts are hereby appropriated in the Occupancy Tax Trust Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Operating Expenses	\$500
City of Havelock	150,000
Tourism Development Authority	970,000
Transfer to General Fund	<u>1,455,372</u>
Total	<u><u>\$2,575,872</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, 2025 and ending June 30, 2026.

Miscellaneous-Client Deposits	<u>\$950,000</u>
Total	<u><u>\$950,000</u></u>

B. The following amounts are hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Operating Expenses-Client Disbursements	<u>\$950,000</u>
Total	<u><u>\$950,000</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, 2025 and ending June 30, 2026.

Miscellaneous – Opioid Settlement Proceeds	<u>\$590,072</u>
Total	<u><u>\$590,072</u></u>

B. The following amounts are hereby appropriated in the Opioid Settlement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Opioid Settlement Expenditures	<u>\$590,072</u>
Total	<u><u>\$590,072</u></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, 2025 and ending June 30, 2026.

Transfer from General Fund – Restricted Sales Taxes	\$320,710
Intergovernmental – Lottery Distribution	<u>1,000,000</u>
Total	<u><u>\$1,320,710</u></u>

B. The following amounts are hereby appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Debt Service Expenses	<u>\$1,320,710</u>
Total	<u><u>\$1,320,710</u></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, 2025 and ending June 30, 2026.

Appropriated Fund Balance	<u>\$3,775,495</u>
Total	<u><u>\$3,775,495</u></u>

B. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Transfer to General Fund	<u>\$3,775,495</u>
Total	<u><u>\$3,775,495</u></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, 2025 and ending June 30, 2026.

County Capital Appropriation	<u>\$350,000</u>
Total	<u><u>\$350,000</u></u>

B. The following amounts are hereby appropriated in the School Capital Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

1. School Painting @ Tucker Creek MS and Bangert Elem. \$225K	<u>\$350,000</u>
2. Gym roof @ Trent Park Elem. \$125K	
Total	<u><u>\$350,000</u></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, 2025 and ending June 30, 2026.

Charges for Services	\$5,573,500
Interest	250,000
Miscellaneous	1,000
Appropriated Fund Balance	200,000
Total	<u><u>\$6,024,500</u></u>

B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Operations	\$5,215,550
Debt Service	808,950
Total	<u><u>\$6,024,500</u></u>

Section XXII: Self-Insurance Fund

It is estimated that the following revenues will be available in the Self-Insurance Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Charges for Services	\$9,244,000
Interest	90,000
Miscellaneous	465,000
Appropriated Fund Balance	-
Transfer from General Fund	50,000
Total	<u><u>\$9,849,000</u></u>

B. The following amounts are hereby appropriated in the Self-Insurance Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Health and Dental Benefits	\$9,070,500
Workers Compensation	728,500
Auto Physical Damage	50,000
Total	<u><u>\$9,849,000</u></u>

Section XXIII: 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, 2025, 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 \$15,000,000,000 and an estimated collection rate of 99.35 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, 2025, 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 Township No. One	0.0250	\$775,000,000
Tri-Community	0.0200	\$1,085,000,000
Little Swift Creek	0.0375	\$1,050,000,000
Township No. Three	0.0500	\$308,000,000
Township No. Five	0.0750	\$355,000,000
Township No. Six	0.0541	\$605,000,000
Township No. Seven	0.0380	\$605,000,000
West of New Bern	0.0200	\$2,300,000,000
Township No. Nine	0.0400	\$1,175,000,000
Sandy Point Special Service District	0.0425	\$360,000,000
	0.0375	\$13,500,000

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 \$50,000.
- 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: Schedule of Fees

The attached Schedule of Fees are hereby adopted for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Section XXVII: Copies of the Ordinance

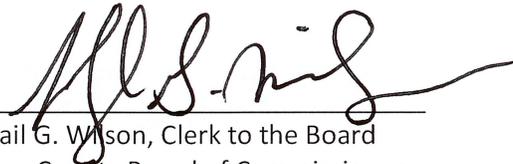
Copies of this Budget Ordinance shall be furnished to the Budget Officer, Finance Director, and Tax Administrator for direction in carrying out the duties of that office.

This Ordinance is hereby adopted this 16th day of June, 2025.



Denny Bucher, Chairman
Craven County Board of Commissioners

Attest:



Sigal G. Wilson, Clerk to the Board
Craven County Board of Commissioners