

SECTION I

The following amounts are appropriated for expenditure in the General Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Commissioners	\$ 588,640
Special Appropriations	\$ 240,462
Administration	\$ 645,458
Human Resources	\$ 366,199
Information Technology	\$ 1,222,146
GIS Mapping	\$ 339,376
Finance	\$ 929,576
Non Departmental	\$ 783,000
Pass Through	\$ 281,570
Elections	\$ 388,938
Tax Assessor	\$ 995,621
Tax Collector	\$ 713,169
Register of Deeds	\$ 726,456
Public Buildings	\$ 3,849,312
Court Facilities	\$ 828,736
Maintenance	\$ 717,033
Central Maintenance Garage	\$ 394,088
Sheriff	\$ 5,781,635
Jail	\$ 3,837,288
Fire Marshall/ Emergency Management	\$ 370,052
Communications	\$ 573,817
Inspections	\$ 506,079
Medical Examiner	\$ 65,000
Rescue Squads	\$ 2,617,497
Solid Waste	\$ 3,623,392
Planning	\$ 570,922
Soil Conservation	\$ 139,126

Cooperative Extension	\$ 243,593
Economic Development	\$ 362,794
Health	\$ 9,457,062
Mental Health	\$ 276,827
Transportation – CARTS	\$ 1,339,948
Elderly Handicap	\$ 83,272
General Public Transportation	\$ 210,990
CARTS – WORK FIRST	\$ 48,966
Veterans Services	\$ 151,362
Social Services	\$ 21,141,017
Recreation	\$ 1,024,895
Libraries	\$ 1,266,437
Convention Center	\$ 1,344,279
Craven County Schools	
Current Expense	\$ 19,485,949
Current Expense – Fines & Forfeitures	\$ 50,000
Current Expense - Payment in Lieu of Taxes	\$ 65,000
Capital Outlay	\$ 700,000
Transfer to Debt Service Fund	\$ 3,655,976
Craven Community College	
Current Expense	\$ 3,482,948
Capital Outlay	\$ 500,000
Debt Service Principal	\$ 109,600
Debt Service Interest	\$ 25,091
TOTAL	\$ 97,120,594

SECTION II

It is estimated the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Current Year's Property Taxes	\$41,521,097
Prior Year's Property Taxes	405,000
Vehicle Property Taxes	3,409,679
Prior Year's Vehicle Property Taxes	290,000
Late Listing Penalty	50,000
Annual Fee (Solid Waste/Recycling)	1,554,960
In Lieu of Taxes	165,000
Penalty and Interest	318,325
Interest - Investments	150,500
Miscellaneous Revenue	258,930
Donations/Contributions	18,850
Beer & Wine State	180,000
One Cent Sales Tax	5,097,372
One Half Cent Sales Tax – Article 40	4,464,050

SECTION II (Continued)

One Half Cent Sales Tax – Article 42	3,531,266
Alcoholic Beverage Control	777,000
Grants – Other	72,500
State Revenues	15,486,287
State Grants	1,361,291
Court Fees	292,775
Sheriff Fees	215,000
First Party Payment for Services	168,301
Third Party Payment for Services	326,490
Fees for Services	5,398,017
Sales	175,000
Transfers In From Other Funds	2,722,756
Inter-Departmental	600,086
Inter-Governmental	1,412,129
Medicaid	3,243,844
Medicare	1,119,699
Medicaid Maximization	661,992
Federal Revenue	1,446,297
Carryover of Unspent Grant Revenue	39,769
Fund Balance Appropriated	186,332
Total	\$97,120,594

SECTION III

The following amount is appropriated to the Seized Property – Sheriff’s Department Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Operating Expense	\$ 30,310
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Total	\$ 30,310
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It is estimated the following revenue will be available in the Seized Property – Sheriff’s Department Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Interest	\$ 129
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Substance Abuse Tax – State	\$ 12,000
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Asset Forfeitures	\$ 18,181
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Total	\$ 30,310
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SECTION IV

The following amount is appropriated for the Emergency Telephone System for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Emergency Telephone System Expense	\$132,503
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Total	\$132,503
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It is estimated the following revenues will be available in the Emergency Telephone System during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Telephone Subscriber Distribution	\$ 21,736
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Fund Balance Appropriated	107,767
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Interest	3,000
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Total	\$ 132,503
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SECTION V

The following amounts are appropriated for the Rhems Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 2,925
Insurance	1,017
Payment to District	209,268
Payment to West of New Bern FD	22,012
Total	\$ 235,222

It is estimated the following revenues will be available in the Rhems Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$ 179,228
(Rate of .0389; Valuation of \$ 470,000,000)	
Sales Tax	54,255
Fund Balance Appropriated	1,739
Total	\$235,222

SECTION VI

The following amounts are appropriated for the Township No. 1 Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 4,615
Insurance	1,017
Payment to District	197,381
Payment to Little Swift Creek Fire Department	13,027
Total	\$ 216,040

It is estimated the following revenues will be available in the Township No. 1 Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	163,465
(Rate of .025; Valuation of 667,000,000)	
Sales Tax	49,169
Fund Balance Appropriated	3,406
Total	\$216,040

SECTION VII

The following amounts are appropriated for the Tri-Community Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 5,720
Insurance	1,017
Payment to District	251,094
Payment from Sandy Point	6,349
Capital Reserve	50,000
Total	\$ 314,180

It is estimated the following revenues will be available in the Tri-Community Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$ 250,940
(Rate of .0377; Valuation of \$679,000,000)	
Sales Tax	55,492
Sandy Point Appropriation	6,349
Fund Balance Appropriated	1,399
Total	\$ 314,180

SECTION VIII

The following amounts are appropriated for the Little Swift Creek Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 2,795
Insurance	1,017
Payment to District	128,445
From Twp #1 Vanceboro	13,027
Total	\$ 145,284

It is estimated the following revenues will be available in the Little Swift Creek Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$ 96,335
(Rate of .0549; Valuation of \$179,000,000)	
Sales Tax	28,922
From Township #1 Vanceboro	13,027
Fund Balance Appropriated	7,000
Total	\$ 145,284

SECTION IX

The following amounts are appropriated for the Township No. 3 Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation - Cove City	\$	3,510
Insurance - Cove City		1,017
Payment to Cove City		60,946
Cove City Payment from Township #9		3,000
Worker's Compensation – Dover		1,690
Insurance – Dover		1,017
Payment to Dover		55,063
Workers Compensation - Fort Barnwell		2,275
Insurance - Fort Barnwell		1,017
Payment to Fort Barnwell		66,032
Total	\$	195,567

It is estimated the following revenues will be available in the Township No. 3 Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$	141,916
(Rate of .0624; Valuation of \$232,000,000)		
Sales Tax		42,651
Payment from Township #9 to Cove City		3,000
Fund Balance Appropriated		8,000
Total	\$	195,567

SECTION X

The following amounts are appropriated for the Township No. 5 Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 2,535
Insurance	1,017
Payment from Township #6 Fire Department	2,606
Payment to District	248,874
Total	\$ 255,032

It is estimated the following revenues will be available in the Township No. 5 Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$ 194,061
(Rate of .0453; Valuation of \$437,000,000)	
Sales Tax	58,365
Payment from Township #6 Fire Department	2,606
Total	\$ 255,032

SECTION XI

The following amounts are appropriated for the Township No. 6 Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 2,860
Insurance	1,086
Payment to Township #5 Fire District	2,606
Payment to District	251,496
Total	\$258,048

It is estimated the following revenues will be available in the Township No. 6 Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$ 197,158
(Rate of .048; Valuation of \$419,000,000)	
Sales Tax	59,612
Fund Balance Appropriated	1,278
Total	\$258,048

SECTION XII

The following amounts are appropriated for the Township No. 7 Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 4,420
Insurance	1,017
Payment to District	334,023
Total	\$ 339,460

It is estimated the following revenues will be available in the Township No. 7 Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$ 252,115
(Rate of .0177; Valuation of \$1,453,000,000)	
Sales Tax	75,866
Fund Balance Appropriated	11,479
Total	\$ 339,460

SECTION XIII

The following amounts are appropriated for the West of New Bern Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 4,615
Insurance	1,017
Payment to District	336,048
Payment to District from West of New Bern II (Rhems FD)	22,012
Total	\$ 363,692

It is estimated the following revenues will be available in the West of New Bern Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$ 251,870
(Rate of .0324; Valuation of \$793,000,000)	
Sales Tax	75,762
Payment from West of New Bern II (Rhems FD)	22,012
Fund Balance Appropriated	14,048
Total	\$ 363,692

SECTION XIV

The following amounts are appropriated for the Township No. 9 Fire Department Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Workers Compensation	\$ 3,835
Insurance	1,017
Payment to District	175,619
Payment to Cove City	3,000
Capital Reserve	19,793
Total	\$ 203,264

It is estimated the following revenues will be available in the Township No. 9 Fire Department Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	\$ 153,770
(Rate of .0682; Valuation of \$230,000,000)	
Sales Tax	39,494
Fund Balance Appropriated	10,000
Total	\$ 203,264

SECTION XV

The following amounts are appropriated for the Sandy Point Service District for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Transfer to Tri Community	6,349
Total	\$ 6,349

It is estimated the following revenues will be available in the Sandy Point Service District during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

District Ad Valorem Taxes	4,952
(Rate of .0377; Valuation of \$13,400,000.00)	
Sales Tax	1,397
Total	\$ 6,349

SECTION XVI

The following amount is appropriated for the Schools Debt Service for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Debt Service Expenses	\$5,411,612
Total	\$5,411,612

It is estimated the following revenues will be available in the Schools Debt Service Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Interest	\$ 1,000
Sales Tax	3,455,976
Lottery Proceeds	1,050,000
Transfer from General Fund	200,000
Fund Balance Appropriated	704,636
Total	\$ 5,411,612

SECTION XVII

The following amount is appropriated for the Craven County Water Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Water Operations Expense	\$ 3,824,120
Total	\$ 3,824,120

It is estimated the following revenues will be available in the Craven County Water Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Penalty and Interest	\$ 95,500
Interest on Investments	60,000
Fees	150,620
Water Sales	3,500,000
Rents	18,000
Total	\$ 3,824,120

SECTION XVIII

The following amount is appropriated for expenditures in the Northwest Craven Water and Sewer – Debt Service Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Debt Service	\$ 103,557
Total	\$ 103,557

It is estimated the following revenue will be available in the Northwest Craven Water and Sewer – Debt Service Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Transfers in From Water Operating Fund	\$ 103,557
Total	\$ 103,557

SECTION XIX

The following amount is appropriated to the Health Benefits Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Health Benefits	\$ 4,389,000
Workers Compensation	\$ 279,000
Auto Physical Damage	\$ 40,000
Total	\$ 4,708,000

It is estimated the following revenues will be available in the Health Benefits Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Health Benefits:

Interest	\$ 20,000
Employer Contribution – Health	3,400,000
Employee Contribution - Health	360,000
Employer Contribution - Dental	243,000
Employee Contribution - Dental	125,000
Workers Compensation Fees	520,000
Regular vehicle Expense	40,000
Total	\$ 4,708,000

The above revenues reflect the following rates:

Health – Employee	\$ 480
Child Only	193
Family	468
Dental – Employee	36
Child Only	39
Family	50

SECTION XX

The following amount is appropriated for the Occupancy Tax Trust Fund for its operation during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Transfer to General Fund	\$ 788,002
City of Havelock	97,000
Administration Fees	50
Total	\$ 885,052

It is estimated the following revenue will be available in the Occupancy Tax Trust Fund during the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Revenue:

Tourism Development Authority Occupancy Tax	\$ 885,052
Total	\$ 885,052

SECTION XXI

There is levied a tax rate of \$.4675 per \$100.00 valuation of property listed as of January 1, 2014, for the purpose of raising revenues listed as current year's property tax in Section II of this Ordinance.

The rate of tax is based on an estimated valuation of property for the purpose of taxation of \$9,804,000,000.00 and an estimated collection rate of 98.03% real property and motor vehicles.

SECTION XXII

The Budget Officer is authorized to make line item transfers within each department.

The Budget Officer is authorized to transfer between departments within the same fund amounts not to exceed \$20,000.00.

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.

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.

The Budget Officer is further authorized to decide the time any capital improvements or capital outlay items in the budget may be processed.

SECTION XXI1

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

This Ordinance is hereby adopted this 16th day of June, 2014.

Thomas F. Mark, Chairman
Craven County Board of Commissioners

Attest:

Gwendolyn M. Bryan, Clerk to the Board
Craven County Board of Commissioners