

**Ordinance No. 2016-06-01**  
**AN ORDINANCE OF**  
**THE BOARD OF COUNTY COMMISSIONERS OF**  
**CAMDEN COUNTY, NORTH CAROLINA,**  
**RELATING TO THE FY 2016 – 2017 BUDGET**

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF CAMDEN COUNTY, NORTH CAROLINA:**

**ARTICLE I. BUDGET ORDINANCE**

This Ordinance hereby incorporates, in its entirety, this Budget for the County of Camden for FY 2016-2017, adopted by the Board of Commissioners on June 13, 2016. Said Ordinance may hereafter be referred to as the “Budget Ordinance”.

**ARTICLE II. GENERAL FUND**

**SECTION 1 – Appropriations:** The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017 in accordance with the Budget Ordinance and the chart of accounts heretofore established for this county.

Governing Body.....	\$119,136
County Administration.....	200,251
Elections.....	116,851
Finance.....	214,116
Personnel.....	71,130
Tax Supervisor.....	414,567
Register of Deeds.....	221,055
Planning.....	341,366
Inspections.....	140,901
Economic Development Commission.....	156,002
Building & Grounds.....	363,434
Sheriff.....	1,651,620
School Resource Officer (SRO).....	72,590
Court Facilities.....	27,064
Public Works Administration.....	110,870
Fleet Vehicles.....	15,000
Traffic.....	2,060
Solid Waste.....	632,996
Public Health.....	124,599
Extension.....	126,715
Legals.....	64,500
Parks & Recreation.....	245,441
DDJP (JCPC).....	62,288
Senior Center.....	129,273

Non-Departmental.....	180,400
Museum.....	4,638
Soil/Water Conservation.....	63,370
Capital Outlay/Debt Service .....	1,397,608
Youth Council.....	2,365
County Public Library.....	195,866
Special Appropriations:	
Albemarle Commission .....	6,971
Alb. Dist. Jail Operations.....	416,068
College of the Albemarle .....	45,000
Conservation/Forestry.....	69,033
Central Communications .....	509,287
Emergency Management .....	18,313
RC&D .....	750
S. Camden Water & Sewer .....	72,403
Schools – Current Expense .....	2,300,000
Schools – Contribution to Capital Reserve.....	298,758
MLK Funding .....	300
Albemarle Hopeline .....	2,000
Food Pantry/Bank .....	2,000
Special Funding .....	2,103
Social Services.....	325,000
EMS .....	499,550
CH&S Fire Commission Four Cents .....	245,095
South Mills Fire Commission Four Cents .....	147,859
4-H Insurance.....	53,004
Contingency .....	40,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 12,521,566</b>

**SECTION 2 – Revenues:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Ad Valorem and Vehicle Taxes:	
Budget Year .....	\$6,781,863
Prior Years Summary.....	413,750
Penalties and Interest .....	50,000
House Bill 1779 .....	150
Other Taxes and Licenses:	
State 1 cent Sales Tax .....	590,000
Local Sales Tax - Art. 40 .....	275,000
Local Sales Tax - Art. 42 .....	145,000
Restricted Sales Tax.....	40,000
Unrestricted Intergovernmental:	
ABC Profits.....	36,000
Refuge Revenue Sharing.....	8,500

Beer and Wine Tax .....	46,000
Utilities Franchise Fees .....	625,000
Medicaid Hold Harmless .....	500,000
Restricted Intergovernmental:	
State Grants – JJDP .....	51,907
Soil/Water Funds .....	3,600
S/W Technician Grant.....	23,125
Capital Reserve & Transfer Tax for Capital Debt Service ....	379,764
Court Facilities Fees .....	21,480
Alb. Comm. Nutrition Site.....	6,840
School Resource Officer .....	37,838
School Capital Reserve Fund for School Debt Service .....	991,602
Senior Center Grant .....	3,900
Fees and Permits:	
Register of Deeds Fees.....	124,200
Building Permits and Planning Fees .....	77,150
Land Use Fees.....	10,000
Leased Property .....	20,000
Tire Disposal Dist .....	14,000
White Goods Disposal Dist.....	2,600
Recyclables .....	6,000
Disposables Tax Distribution.....	5,000
Electronics Management.....	800
Cable Franchise Fee .....	70,000
Gun Permit Fees.....	15,000
Golf Cart Fees .....	300
Pet/Privilege Licenses.....	250
5 Cents Per Bottle Fees .....	3,600
Recreation Fees.....	20,500
Library Fees .....	4,200
Sales and Services:	
Jail Fees.....	3,000
Sheriff's Officer Fees.....	22,000
Sale of Fixed Assets.....	4,500
LESO Sheriff's Equipment Disposal .....	10,000
Fines & Forfeitures .....	60,000
911 Fees for GIS .....	30,500
Other:	
Sheriff's Department Grants & Donations .....	7,400
Wellness Grant.....	2,350
Interest.....	46,000
Miscellaneous .....	28,409
Fund Balance Committed .....	334,000
Appropriated Fund Balance .....	568,488

**TOTAL GENERAL FUND** **\$ 12,521,566**

**ARTICLE III. SOUTH CAMDEN WATER/SEWER DISTRICT FUND**

The following amounts are hereby appropriated in the South Camden Water/Sewer District Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

R/O Plant Operation Expenses.....	404,478
Waste Water Operation Expenses.....	221,578
Distribution Expenses .....	412,827
Debt Service.....	<u>283,968</u>
	\$1,322,851

It is estimated that the following revenues will be available in the South Camden Water/Sewer District Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Sale of Water.....	992,500
Sewer Fees .....	106,597
Connection Fees.....	30,000
Miscellaneous .....	40,000
Fund Balance Appropriated .....	81,351
General Fund Contribution .....	<u>72,403</u>
	\$1,322,851

**ARTICLE IV. WATER/SEWER UPGRADE FEE FUND**

The following amounts are hereby appropriated in the Impact Fee Fund for the purpose of collecting funds from new construction projects which will have an impact on the infrastructure of Camden County and establishing Membrane Reserve for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Fund Reserve .....	43,500
Membrane Reserve .....	<u>72,000</u>
	\$115,500

R/O-Distribution .....	43,500
Membrane Reserve .....	32,000
Fund Balance Appropriated .....	<u>40,000</u>
	\$115,500

**ARTICLE V. WATER/SEWER PROJECT FUND**

The following amounts are hereby appropriated in the Water/Sewer Project Fund for the purpose of water/sewer infrastructure projects for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Project Expenditures .....	\$2,706,900
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Fund Balance Appropriated .....	1,153,450
Golden LEAF Grant.....	200,000
Economic Development Administration .....	<u>1,353,450</u>
	\$2,706,900

**ARTICLE VI. COURTHOUSE & SHILOH FIRE COMMISSION FUND**

The following amounts are hereby appropriated in the Courthouse and Shiloh Fire Commission Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

General Expenses.....	230,050
Debt Service.....	<u>119,500</u>
	\$349,550

It is estimated that the following revenues will be available in the Courthouse and Shiloh Fire Commission Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Fire Tax.....	61,274
4 Cent County Match.....	245,095
Leased Property .....	9,000
Interest Earnings .....	1,500
Fund Balance Appropriated .....	<u>32,681</u>
	\$349,550

**ARTICLE VII. SOUTH MILLS FIRE COMMISSION FUND**

The following amounts are hereby appropriated in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

General Expenses.....	125,975
Debt Service.....	<u>105,000</u>
	\$230,975

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Fire Tax.....	36,965
4 Cent County Match.....	147,859
Interest.....	2,000
Fund Balance Appropriated .....	<u>44,151</u>
	\$230,975

**ARTICLE VIII. SOCIAL SERVICES**

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Public Assistance .....	303,482
Administrative Expenses .....	<u>1,025,122</u>
	\$1,328,604

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

County Appropriations.....	325,000
Fund Balance Appropriated .....	80,494
State/Federal Funds.....	<u>923,110</u>
	\$1,328,604

DSS Trust Fund Revenues .....	\$27,388
DSS Trust Fund Expenses .....	\$27,388

**ARTICLE IX. JOYCE CREEK DRAINAGE PROJECT FUND**

The following amounts are hereby appropriated in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

General Upkeep on project .....	\$44,680
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It is estimated that the following revenues will be available in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Watershed Improvement Fee .....	43,680
Miscellaneous .....	<u>1,000</u>
	\$44,680

**ARTICLE X. FEREBEE COURTHOUSE TRUST FUND**

For purposes of summary only, the following amounts are hereby appropriated in the Nancy M. & H. C. Ferebee, III Courthouse Trust for the restoration of the 1847 Camden County Courthouse for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Fund Reserves .....	\$1,530
Trust Revenues.....	\$1,530

**ARTICLE XI. REVALUATION RESERVE FUND**

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Reserved for Revaluation Expenses.....	\$241,730
Fund Balance Appropriated .....	\$240,230
Interest.....	<u>1,500</u>
	\$241,730

**ARTICLE XII. CAPITAL RESERVE FUND**

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Debt Service.....	353,864
Capital Projects .....	382,700
USDA Debt Reserve .....	<u>398,300</u>
	\$1,134,864

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Land Transfer Tax Collections .....	370,000
Restricted Sales Tax.....	40,000
Investment Earnings.....	20,000
County Contribution .....	325,000
Fund Balance Appropriated .....	<u>379,864</u>
	\$1,134,864

**ARTICLE XIII. SCHOOL CAPITAL RESERVE FUND**

The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Debt Service.....	692,844
School Capital Outlay .....	298,758
USDA Reserve .....	540,300
Camden Plantation Funds for Capital Outlay .....	<u>292,434</u>
	\$1,824,336

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Local Option & Restricted Sales Tax .....	905,000
Investment Earnings.....	6,000
Camden Plantation .....	150,000
County Contribution .....	398,383
Fund Balance Appropriated .....	<u>365,036</u>
	\$1,824,336

**ARTICLE XIV. DISMAL SWAMP VISITOR CENTER FUND**

The following amounts are hereby appropriated in the Dismal Swamp Visitor Center Fund for the purpose of operating the Center with funds received from NCDOT for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Center Operating Expenses.....	\$159,407
DOT Funds.....	142,857
Gift Shop Contribution .....	9,000
Miscellaneous .....	50
Tourism Authority Contribution.....	<u>7,500</u>
	\$159,407

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Gift Shop Revenues .....	\$30,500
Gift Shop Expenses.....	\$30,500

**ARTICLE XV. COMMUNITY PARK TRUST FUND**

The following amounts are hereby appropriated in the Community Park Trust Fund for the upkeep and maintenance of the Community Park, Senior Trail, Dismal Swamp Bike Trail, Shiloh Landing and One Mill Park for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Park Operations.....	\$164,300
County Contribution .....	\$116,800
Interest.....	500
Fund Balance Appropriated .....	<u>47,000</u>
	\$164,300

**ARTICLE XVI. REGISTER OF DEEDS AUTOMATION ENHANCEMENT AND PRESERVATION FUND**

The following amounts are hereby appropriated in the Register of Deeds Automation Enhancement and Preservation Fund for the purpose of funding for computer and imaging technology for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Technology .....	\$9,720
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Register of Deeds Technology Funds .....	5,000
Interest.....	100
Fund Balance Appropriated .....	<u>4,620</u>
	\$9,720

**ARTICLE XVII. CODE ENFORCEMENT REVOLVING FUND**

The following amounts are hereby appropriated in the Code Enforcement Revolving Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Demolition Expenses .....	\$13,000
Fee Collection .....	\$13,000

**ARTICLE XVIII. STORMWATER MANAGEMENT UTILITY FUNDS**

At the May 5, 2014 Board of Commissioners meeting Ordinance No. 2014-05-01 was approved. This Ordinance established the South Mills Watershed, the Sawyer’s Creek Watershed, the North River Watershed and the Shiloh Watershed and the parcel fee rates relating to each watershed. The billing and collection will be in the same manner as property taxes.

The following amounts are hereby appropriated for funding the programs designed to protect and manage water quality and quantity in the **South Mills Watershed Fund** (Fund 36) for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Watershed Expenses & Reserve .....	\$57,340
Estimated Revenue.....	\$57,340

The following amounts are hereby appropriated for funding the programs designed to protect and manage water quality and quantity in the **Sawyer’s Creek Watershed Fund** (Fund 37) for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Watershed Expenses & Reserve .....	\$24,100
Estimated Revenue.....	\$24,100

The following amounts are hereby appropriated for funding the programs designed to protect and manage water quality and quantity in the **North River Watershed Fund** (Fund 38) for the fiscal year July 1, 2016 and ending June 30, 2017.

Watershed Expenses .....	\$18,050
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Estimated Interest & Fees Collected..... \$18,050

The following estimated revenues will be available for funding the programs designed to protect and manage water quality and quantity in the **Shiloh Watershed Fund** (Fund 39) for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Watershed Expenses ..... \$15,050

Estimated Interest & Fees Collected..... \$15,050

#### **ARTICLE XIX. TOURISM DEVELOPMENT AUTHORITY**

The following amounts are hereby appropriated in the Tourism Development Authority budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

General Expenses..... 38,500  
Dismal Swamp Visitor Center ..... 7,500  
\$46,000

Occupancy Tax Collections ..... 22,000  
Interest Earnings ..... 500  
Appropriated Fund Balance ..... 23,500  
\$46,000

#### **ARTICLE XX. TAX PENALTIES SCHOOL FUND**

The following amounts are hereby appropriated in the Tax Penalties School Fund budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

School Current Expense..... \$12,600

It is estimate that the following revenues will be available in the Tax Penalties School Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Tax Penalties..... 5,000  
Interest on Investments ..... 100  
Fund Balance Appropriated ..... 7,500  
\$12,600

#### **ARTICLE XXI. EDC PROJECT FUND**

The following amounts are hereby appropriated in the EDC Project Fund for the purpose of developing the ECO Industrial Park in South Mills for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Capital Outlay .....	500
Economic Dev Incentive.....	<u>40,000</u>
	\$40,500
Interest earned.....	500
Fund Balance Appropriated .....	<u>40,000</u>
	\$40,500

**ARTICLE XXII. SCHOOL APPROPRIATIONS**

**SECTION 1** – The appropriations to the Board of Education, first, shall be made from any such funds which are dedicated to the use of the schools, and secondly, shall be made from the general county fund revenues to the extent necessary to meet the approved appropriation.

**SECTION 2** – For purposes of summary only as the actual figures are contained in the Budget Ordinance, the total appropriation for Current Expense from the General Fund is \$2,300,000.

**SECTION 3** – Except as otherwise provided in this Budget Ordinance, this Budget Ordinance hereby incorporates by reference in its entirety the “PROPOSED BUDGET OF THE CAMDEN COUNTY BOARD OF EDUCATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 and ENDING JUNE 30, 2017” as presented to the Board of Commissioners, and all language in said Proposed Budget is incorporated into this Ordinance as if it were included within the body of this Ordinance. Said Proposed Budget may hereafter be referred to as the “School Budget”. The county budget does not include any special appropriation for the supplement for teachers’ salaries. This will have to be included in the school budget.

**ARTICLE XXIII. TAX LEVY**

**SECTION 1** – There is hereby levied at the rate of sixty-four cents (64 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2016, for the purpose of raising the revenue listed in the General Fund, Article II., Section 2, of this Ordinance.

**SECTION 2** – There is hereby levied at the rate of four cents (4 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2016, for the purpose of raising the revenue to equal the expenditures listed as CH&S Fire Commission Four Cents and South Mills Fire Commission Four Cents in the General Fund, Article II, Section 1, of this Ordinance.

**SECTION 3** – The rate of tax as shown in Section 1 and 2 above is based upon a total valuation of property for the purpose of taxation of \$1,053,656,995 and an estimated collection rate of ninety-six percent (95.385%) for real property and ninety-six percent (95.385%) for vehicles.

**SECTION 4** – There is hereby levied a tax at the rate of one cent (1 cent) per One Hundred Dollar (\$100) valuation of property listed for the taxes as of January 1, 2016, located within the South Mills Fire Protection District for the purpose of raising the revenue listed in the South Mills Fire Commission Fund, Article V., of this Ordinance.

**SECTION 5** – The rate of tax as shown in Section 4 above is based upon a total valuation of property for the purpose of taxation of \$387,532,238 with an estimated collection rate of ninety-six percent (95.385%).

**SECTION 6** – There is hereby levied at the rate of one cent (1 cent) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2016, located within the Courthouse-Shiloh Fire Protection District for the purpose of raising the revenue listed in the Courthouse-Shiloh Fire Commission Fund, Article IV, of the Ordinance.

**SECTION 7** – The rate of tax as shown in Section 6 above is based upon a total valuation of property for the purpose of taxation of \$642,382,575 and an estimated collection rate of ninety-six percent (95.385%).

#### **ARTICLE XXIV. OTHER PROVISIONS**

**SECTION 1** – The Camden County Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- (a) He may transfer amounts between objects of expenditure within a department except salary amounts without limitations.
- (b) He may transfer amounts up to \$5,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- (c) He may not transfer any amounts between funds or from any contingency appropriation within any fund.
- (d) He will assign legal costs to departments based upon the legal issue involved.
- (e) He is authorized to approve expenditures up to ten thousand dollars.

**SECTION 2** - The Budget Officer and Finance Officer are hereby directed to make any changes in the budget of fiscal practices that are required by the Local Government Budget and Fiscal Control Act.

- (a) As provided by G.S. 159-25 (b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures on the County accounts have been approved by the Board of Commissioners.

- (b) All legal outstanding encumbrances at June 30, 2016 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017.
- (c) The Board authorizes one principal account as the central depository for funds received by the Finance Director. Other accounts authorized by the Board can be used for special purposes such as the enterprise fund and various trust accounts. Current accounting techniques shall be used to assure that all funds will be properly accounted for in the financial records of the County.

**SECTION 3** - The Budget Officer and Finance Officer are hereby authorized to enter into contracts/agreements, within funds included in the Budget Ordinance or other actions authorized by the Board of Commissioners for the following purposes:

1. Lease of routine business equipment;
2. Consultant, professional, or maintenance service agreements;
3. Purchase of supplies, materials, or equipment where formal bids are not required by law;
4. Applications for and agreements for the acceptance of grant funds from Federal, State, public, private and non-profit organizations sources, and other funds from other government units, for services to be rendered which have been approved by the Board of Commissioners;
5. Construction and repair projects within the budget limits or as approved by the Board of Commissioners;
6. Liability, health, life, disability, casualty, property or other insurance or performance bonds;
7. Other administrative contracts which include agreements approved by the Board of Commissioners.

All other contracts must be approved by the Board of Commissioners and signed by the Chairman of the Board. No other employees or officials may sign contracts on behalf of the County unless duly appointed to do so by the Board of Commissioners.

**SECTION 4** - County funded agencies are required to submit an audit or other detailed financial reports to the County Finance Officer each year. Approved payments may be delayed pending receipt of financial information.

**SECTION 5** -It is the policy of Camden County to not absorb any reduction in State or Federal grant funds. Any decrease shall be absorbed in the budget of the agency

**SECTION 4** -County funded agencies are required to submit an audit or other detailed financial reports to the County Finance Officer each year. Approved payments may be delayed pending receipt of financial information.

**SECTION 5** -It is the policy of Camden County to not absorb any reduction in State or Federal grant funds. Any decrease shall be absorbed in the budget of the agency or department receiving funding by reducing personnel or department expenditures to stay within the County appropriations as approved.

**SECTION 6** -Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

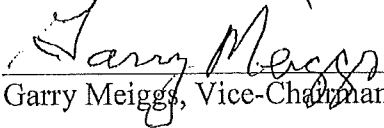
A public hearing on this Budget Ordinance was held on June 6, 2016.

This Budget Ordinance was adopted on the 13th day of June, 2016 with Commissioners Michael McLain, Garry Meiggs, Sandra Duckwall, Clayton Riggs, and Tom White voting aye, and no Commissioner voting no.

CAMDEN COUNTY BOARD OF COMMISSIONERS

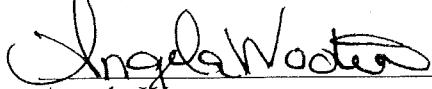


P. Michael McLain, Chair




Garry Meiggs, Vice-Chairman

ATTEST:



Angela Wooten  
Clerk to the Board



Stephanie Humphries  
Interim Budget Officer/County Manager