

**Ordinance No. 2014-06-01**  
**AN ORDINANCE OF THE BOARD OF COUNTY**  
**COMMISSIONERS OF CAMDEN COUNTY, NORTH CAROLINA,**  
**RELATING TO THE FY2014 – 2015 BUDGET**

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

**ARTICLE I. BUDGET RESOLUTION**

This Ordinance hereby incorporates by reference in its entirety “A Resolution of the Board of Commissioners of Camden County, North Carolina Establishing a Budget for the County of Camden for FY2014-2015”, adopted by the Board of Commissioners on June 16, 2014. Said Resolution may hereafter be referred to as the “Budget Resolution”.

**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, 2014 and ending June 30, 2015 in accordance with the Budget Resolution and the chart of accounts heretofore established for this county:

Governing Body.....	\$ 103,515
County Administration.....	227,360
Elections.....	104,080
Finance.....	208,870
Personnel.....	69,132
Tax Supervisor.....	410,780
Register of Deeds.....	224,120
Community Development/Planning.....	286,836
Inspections.....	124,862
Economic Development Commission.....	150,918
Building & Grounds.....	339,036
Sheriff.....	1,550,197
School Resource Officer (SRO).....	61,449
Court Facilities.....	31,635
Public Works Administration.....	138,167
Traffic.....	2,560
Solid Waste.....	654,950
Public Health.....	121,506
Employee Health & Safety.....	350
Extension.....	77,762
Legals.....	62,000
Parks & Recreation.....	262,054
Recreation & Counseling.(JCPC).....	67,077
Senior Center.....	121,589
Non-Departmental.....	242,808
Museum.....	4,100
Soil/Water Conservation.....	67,312

Capital Outlay/Debt Service.....	1,153,935
Youth Council.....	4,000
County Public Library.....	198,180
Special Appropriations:	
Albemarle Commission.....	6,549
Alb. Dist. Jail Operations.....	405,920
College of the Albemarle.....	40,000
Conservation/Forestry.....	54,632
Central Communications.....	213,868
Emergency Management.....	13,798
RC&D .....	775
Schools – Current Expense.....	1,977,565
__Contribution to Capital Reserve Fund	252,732
MLK Funding.....	400
Hopeline.....	2,000
Food Pantry/Bank.....	2,000
Social Services.....	325,000
EMS.....	263,496
Sewer .....	135,018
Juvenile Prosecutor Grant.....	775
1 <sup>st</sup> District Sentencing Service.....	575
CH&S Fire Commission Four Cents.....	287,756
South Mills Fire Commission Four Cents.....	174,156
4-H Insurance.....	53,004
Contingency.....	40,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 11,322,134</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, 2014 and ending June 30, 2015.

<b>Ad Valorem and Vehicle Taxes:</b>	
Budget Year.....	\$ 6,814,478
Prior Years Summary.....	298,300
Penalties and Interest.....	60,000
House Bill 1779.....	3,000
<b>Other Taxes and Licenses:</b>	
State 1 cent Sales Tax.....	525,000
Local Option Sales Tax-Art. 40.....	360,000
Art. 42.....	125,000
<b>Unrestricted Intergovernmental:</b>	
ABC Profits.....	20,000
Refuge Revenue Sharing.....	8,500
Beer and Wine Tax.....	40,000
Utilities Franchise Fees.....	400,000
Medicaid Hold Harmless.....	650,000

<b>Restricted Intergovernmental:</b>	
State Grants – JJDP.....	51,907
Soil/Water Funds.....	4,000
S/W Technician Grant.....	21,794
Capital Reserve.....	458,702
OLF Contributions.....	5,000
GHSP Grant.....	9,000
Court Facilities Fees.....	20,000
Alb. Comm. Nutrition Site.....	6,840
School Resource Officer.....	37,838
School Capital Reserve Fund.....	695,232
Senior Center Grant.....	11,340
<b>Fees and Permits:</b>	
Register of Deeds Fees.....	101,500
Building Permits and Fees.....	60,000
Land Use Fees.....	15,000
Leased Property Fees.....	22,000
Tire Disposal Dist.....	20,000
White Goods Disposal Dist.....	6,000
Recyclable.....	15,000
Disposables Distribution.....	5,000
Electronic Management.....	1,000
Cable Franchise Fee.....	45,000
Gun Permit Fees.....	10,000
Golf Cart Fees.....	200
Pet /Privilege Licenses.....	200
5 Cents Per Bottle Fees.....	3,000
Recreation Fees.....	19,500
Library Fees.....	3,000
<b>Sales and Services:</b>	
Jail Fees.....	6,000
Sheriff's Officer Fees.....	22,000
Sale of Fixed Assets.....	3,000
Fines & Forfeitures.....	80,000
911 Fees for GIS.....	35,000
<b>Other:</b>	
Investment Earnings.....	30,000
Miscellaneous.....	17,664
Appropriated Fund Balance .....	168,579
<b>TOTAL GENERAL FUND</b>	<b>\$ 11,322,134</b>

**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, 2014 and ending June 30, 2015.

R/O Plant Operation Expenses.....	\$	374,677
Waste Water Operation Expenses.....		235,018
Distribution Expenses.....		372,804
Debt Service.....		<u>292,987</u>
	\$	1,272,480

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, 2014 and ending June 30, 2015:

Sale of Water.....	\$	900,000
Sewer Fees.....		100,000
Connection Fees.....		20,000
Miscellaneous.....		40,000
Fund Balance Appropriated.....		74,962
General Fund Contribution.....		<u>135,018</u>
	\$	1,272,480

**ARTICLE IV. 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, 2014 and ending June 30, 2015.

General Expenses.....	\$	197,950
Department of Insurance Grant.....		60,000
Fund Reserves.....		46,330
Debt Service .....		<u>100,000</u>
	\$	404,280

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, 2014 and ending June 30, 2015.

Fire Tax.....	\$	71,742
Leased Property.....		9,000
Grant.....		30,000
Interest Earnings.....		3,000
County Contribution.....		<u>286,966</u>
	\$	404,280

**ARTICLE V. 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, 2014 and ending June 30, 2015.

General Expenses.....	\$	78,685
Debt Service.....		105,458
Dept of Insurance Grant.....		57,550
Reserve.....		<u>9,422</u>
	\$	251,115

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Fire Tax.....	\$	43,433
County Contribution.....		173,732
State Grant.....		28,775
Miscellaneous.....		2,000
Fund Balance Appropriated.....		<u>3,175</u>
	\$	251,115

**ARTICLE VI. SOCIAL SERVICES**

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Administrative Expenses.....	\$	974,330
Public Assistance.....		<u>362,116</u>
	\$	1,336,446

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

County Appropriations.....	\$	325,000
State/Federal Funds.....		<u>1,011,446</u>
	\$	1,336,446
DSS Trust Fund Revenues.....	\$23,400	
DSS Trust Fund Expenses.....	\$23,400	

**ARTICLE VII. 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, 2014 and ending June 30, 2015.

General Upkeep on project.....	\$	45,137
Fund Reserve.....		<u>5,587</u>
	\$	50,724

It is estimated that the following revenues will be available in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Watershed Improvement Fee.....	\$	49,724
Miscellaneous.....		<u>1,000</u>
	\$	50,724

**ARTICLE VIII. FEREBEE COURTHOUSE TRUST FUND**

For purposes of summary only as the actual figures are contained in the Budget Resolution, 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, 2014 and ending June 30, 2015.

Fund Reserves.....	\$	<u>1,500</u>
Trust Revenues.....	\$	1,500

**ARTICLE IX. REVALUATION RESERVE FUND**

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Revaluation Expenses.....	\$	204,200
Reserved for Revaluation Expenses.....		<u>198,300</u>
	\$	402,500

It is estimated that the following revenues will be available in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Interest earnings.....	\$	2,500
Fund Balance Appropriated.....		<u>400,000</u>
	\$	402,500

**ARTICLE X. CAPITAL RESERVE FUND**

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Debt Service.....	\$	458,703
Reserved.....		188,406
USDA Debt Reserve.....		<u>382,270</u>
	\$	840,973

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Land Transfer Tax Collections.....	\$	250,000
Investment Earnings.....		20,000
Fund Balance Appropriated.....		<u>570,973</u>
	\$	840,973

**ARTICLE XI. SCHOOL CAPITAL RESERVE FUND**

The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Debt Service.....	\$	695,232
Camden Plantation Funds for Capital Outlay....		<u>590,000</u>
	\$	1,285,232

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Local Option Sales Tax.....	\$	325,000
Investment Earnings.....		7,500
County Contribution.....		252,732
Fund Balance Appropriated.....		<u>550,000</u>
	\$	1,285,232

**ARTICLE XII. 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, 2014 and ending June 30, 2015.

Center Operating Expenses.....	\$	157,895
DOT Funds.....	\$	142,857
Gift Shop Contribution.....		5,000
Tourism Authority Contribution.....		<u>7,500</u>
	\$	157,895

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Gift Shop Revenues.....	\$	20,000
Gift Shop Expenses.....	\$	20,000

**ARTICLE XIII. 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, the Senior Trail, the Dismal Swamp Bike Trail, Shiloh Landing and the One Mill Park Project for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Park Operations .....	\$	61,950
One Mill Park Project.....		<u>468,832</u>
	\$	530,782
One Mill Park Project Funds.....	\$	468,832
Fund Balance Appropriated.....		<u>61,950</u>
	\$	530,782

**ARTICLE XIV. 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, 2014 and ending June 30, 2015.

Technology Expense .....	\$	4,100
Register of Deeds Funds .....	\$	4,100

**ARTICLE XV. CODE ENFORCEMENT REVOLVING FUND**

The following amounts are hereby appropriated in the Code Enforcement Revolving Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Demolition Expenses.....	\$	15,000
Special Assessments.....		<u>1,000</u>
	\$	16,000

It is estimated that the following revenues will be available in the Code Enforcement Revolving Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2015.

Fee Collection.....	\$	3,000
Interest Earnings.....		500
Fund Balance Appropriated.....		<u>12,500</u>
	\$	16,000

**ARTICLE XVI. 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 for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Fund Expenses.....	\$	40,000
Fund Reserve.....	\$	<u>50,000</u>
		90,000
Fees Collected.....	\$	10,000
Interest .....	\$	1,500
Fund Balance Appropriated.....		<u>78,500</u>
	\$	90,000



**ARTICLE XVII. 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 estimated revenues will be available 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, 2014 and ending June 30, 2015.

Watershed expenses.....	\$	19,036.48
Joyce Creek Drainage fees.....		<u>50,000.00</u>
	\$	69,036.48
 Fees Collected.....	\$	 69,036.48

The following estimated revenues will be available 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, 2014 and ending June 30, 2015.

Watershed expenses.....	\$	22,536.68
 Fees Collected.....	\$	 22,536.68

The following estimated revenues will be available 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, 2014 and ending June 30, 2015.

Watershed expenses.....	\$	18,237.80
 Fees Collected.....	\$	 18,237.80

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, 2014 and ending June 30, 2015.

Watershed expenses.....	\$	19,943.41
 Fees Collected.....	\$	 19,943.41

**ARTICLE XVIII. TOURISM DEVELOPMENT AUTHORITY**

The following amounts are hereby appropriated in the Tourism Development Authority budget for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Administration .....	\$	1,400
Capital Outlay – Museum.....		25,000
Dismal Swamp Visitor Center.....		7,500
Promotions/Advertising.....		<u>32,990</u>
	\$	66,890
Occupancy Tax Collections.....	\$	20,000
Interest Earnings.....		1,000
Appropriated Fund Balance.....		<u>45,890</u>
	\$	66,890

**ARTICLE XIX. SOUTH MILLS VILLAGE SEWER PROJECT**

The following amounts are hereby appropriated in the South Mills Village Sewer Project Fund for the purpose of creating sewer infrastructure in the village of South Mills from the time of the award until completion of both Phase I and Phase II of the project .

South Mills Sewer Project.....	\$	2,419,510
Rural Center Grant Funds .....	\$	649,875
Clean Water Management Trust Fund.....		1,464,100
DOT Grant.....		269,810
Fund Balance Appropriated.....		<u>35,725</u>
	\$	2,419,510

**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, 2014 and ending June 30, 2015.

School Current Expense.....	\$	35,300
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It is estimate that the following revenues will be available in the Tax Penalties School Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Tax Penalties.....	\$	10,000
Interest on Investments.....		300
Fund Balance Appropriated.....		<u>25,000</u>
	\$	35,300

**ARTICLE XXI. SCATTERED HOUSING GRANT**

The following amounts are hereby appropriated in the Scattered Housing Grant Fund for the purpose of administrating the grants for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Single Family Rehab.....	\$	<u>160,000.00</u>
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It is estimated that the following revenues will be available in the Scattered Housing Grant Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

NCFHA#12 Grant.....	\$	<u>160,000.00</u>
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**ARTICLE XXII. 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, 2014 and ending June 30, 2015.

Park Expenses..... \$ 101,000.00

It is estimated that the following revenues will be available in the EDC Project Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Interest earned..... \$ 500.00  
Fund Balance Appropriated..... 100,500.00  
\$ 101,000.00

**ARTICLE XXIII 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 Resolution, the total appropriation for Current Expense from the General Fund is \$1,977,565 and \$35,300 from the School Fund (Fund 50).

**SECTION 3** – Except as otherwise provided in this Budget Ordinance or the Budget Resolution, 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, 2014 and ENDING JUNE 30, 2015” as presented to the Board of Commissioners at their meeting in May 2014, 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 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 seven thousand dollars.

**SECTION 2** - All legal outstanding encumbrances at June 30, 2014 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

## **ARTICLE XXV. TAX LEVY**

**SECTION 1** – There is hereby levied at the rate of fifty-five cents (55 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2014, 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, 2014, 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 \$1,196,477,283 and an estimated collection rate of ninety-six point twenty-eight percent (96.28%) for real property and ninety-nine point eighty-one percent (99.81%) 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, 2014, 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 \$451,111,868 with an estimated collection rate of ninety-six point twenty-eight percent (96.28%).

**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, 2014, 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 \$745,142,873 and an estimated collection rate of ninety-six point twenty-eight percent (96.28%).

**SECTION 8** – There is hereby budgeted a fee on property in the South Mills Watershed which will equal two cents (2 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2014, located within the Joyce Creek Watershed Improvement District for the purpose of raising the revenue listed in the Joyce Creek Drainage Project Fund, Article VII., of this Ordinance.

**SECTION 9** – The rate of tax as shown in Section 8 above is based upon a total valuation of property for the purpose of taxation of \$258,226,501 and an estimated collection rate of ninety-six point twenty-eight percent (96.28%).

A public hearing on this Budget Ordinance was held on June 9, 2014.

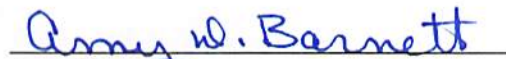
This Budget Ordinance was adopted on the 16<sup>th</sup> day of June, 2014 with Commissioners Sandra Duckwall, Garry Meiggs, Michael McLain, Clayton Riggs, and Randy Krainiak voting aye, and no Commissioner voting no.


CAMDEN COUNTY BOARD OF COMMISSIONERS

  
Garry W. Meiggs, Chair

  
Michael McLain, Vice-Chairman

ATTEST:

  
Amy Barnett  
Assistant Clerk to the Board

  
Michael R. Renshaw  
Budget Officer / County Manager

( SEAL )

