



CAMDENCOUNTY
new energy. new vision.

**BOARD
OF
COMMISSIONERS**

January 4th, 2016

7:00 PM - Regular Meeting

**Historic Courtroom
Courthouse Complex**

This agenda is only a tentative schedule of matters the Commissioners may address at their meeting and all items found on it may be deleted, amended or deferred. The Commissioners may also, in their absolute discretion, consider matters not shown on this agenda.

Please turn Cell Phone ringers off during the meeting.

Agenda

**Camden County Board of Commissioners Regular Meeting
January 4th, 2016
7:00 P.M. - Regular Meeting
Historic Courtroom, Courthouse Complex
Camden, North Carolina**

7:00 P.M. **Call to Order** - Chairman P. Michael McLain

Welcome

Invocation & Pledge of Allegiance – Chairman P. Michael McLain

ITEM 1. **Public Comments**

It is requested that comments be limited to (2-3) minutes. The length and number of comments may be limited upon the Chairman’s discretion due to scheduling and other issues.

ITEM 2. **Consideration of Agenda** (For discussion and possible action)

ITEM 3. **New Business** (For discussion and possible action)

A. County Audit for FY2014-15 by Greg Adams, CPA, with Thompson-Price-Scott-Adams & Company (Pg. 4-110)

ITEM 4. **Public Hearings**

A. Public Hearing – Special Use Permit Application (UDO 2015-10-08) for Outdoor Shooting Range for Law Enforcement (Pg. 111-158)

B. Public Hearing – Special Use Permit Preliminary Plat Green Meadows – 9 lot Major Subdivision (UDO 2013-08-04) (Pg. 159-227)

ITEM 5. **Consent Agenda** (All items listed below are routine and will be approved by one motion. Separate discussion of an item(s) will be held by request of a member of the Board.)

- A. 2015-11-02 BOC Draft Minutes (Attachment A)
- B. Budget Amendments – BA010 through BA011 (Pg. 229-231)
- C. MOU Sentara-Camden (Pg. 232-234)
- D. Tax Authorization to Collect (February Renewals) (Pg. 235-236)
- E. Tax Refunds, Pickups & Releases (Pg. 237-238)

- ITEM 6. Commissioner's Report (For discussion and possible action)**
- ITEM 7. County Manager's Report (For discussion and possible action)**
- ITEM 8. Information, Reports & Minutes From Other Agencies (Pg. 239-270)**
 - A. November 2015 Employment Figures (Pg. 240-243)
 - B. EMS Response Times – November 2015 (Pg. 248)
 - C. Resolution to Delay Consideration of Tolling Ferry Routes (Pg. 249-251)
 - D. Floodplain Mapping Program (Pg. 252-266)
 - E. Supplement Process for Southern Flounder..... (Pg. 267-268)
- ITEM 9. Other Matters (For discussion and possible action)**
- ITEM 10. Adjourn**

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 3.A

NEW BUSINESS

Meeting Date: January 4TH, 2016
Attachments: 1 (106 Pages)
Submitted By: Finance Officer

ITEM TITLE: FY 14/15 Annual Audit

MOTION MADE BY:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
ABSENT	
RECUSED	

SUMMARY:

The annual Audit was administered by Thompson, Price, Scott, Adams & Co., P.A. (A Certified Public Accounting Firm)

Greg Adams of the aforementioned firm will give a brief overview of the County's audit.

RECOMMENDATION:

Review & Approve



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 3
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 395-4872

Independent Auditor's Report

To the Board of County Commissioners
Camden County, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, North Carolina, as of and for the year then ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Camden County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Camden County ABC Board. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Camden County ABC Board is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Camden County ABC Board and the Camden County TDA were not audited in accordance with Governmental Auditing Standards.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors'

judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinions, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, North Carolina as of June 30, 2015, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, Courthouse and Shiloh FD, and Special Capital Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Other Postemployment Benefits' Schedules of Funding Progress and Employer Contributions, and the Local Government Employees' Retirement System Schedules of the County's Proportionate Share of Net Pension Asset and County Contributions, and the Register of Deeds' Supplemental Pension Fund Schedule of the County's Proportionate Share of the Net Pension Asset and Schedule of County Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Camden County, North Carolina. The combining and individual fund statements, budgetary schedules, other schedules as well as the accompanying Schedule of Expenditures of Federal and State Awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Implementation Act* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, budgetary schedules, other schedules and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2015 on our consideration of Camden County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Camden County's internal control over financial reporting and compliance.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A
Wilmington, North Carolina
November 25, 2015

Management's Discussion and Analysis

As management of the Camden County, we offer readers of the Camden County's (the "County") financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2015. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

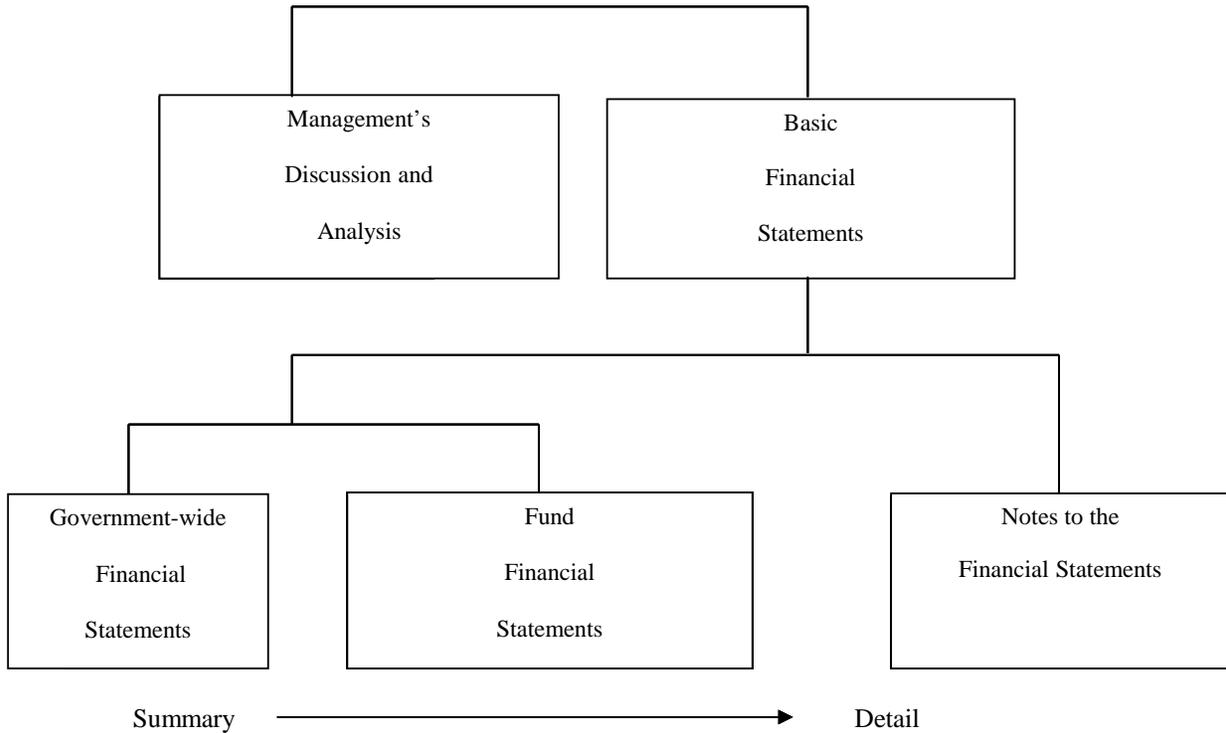
Financial Highlights

- On the government-wide statements, the assets and deferred outflows of resources of the County's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$15,070,118 (*net position*). The County's net assets are impacted considerably by qualified zone academy bonds (QZAB) that the County has issued on behalf of the Camden County Board of Education. The assets are not reflected in the County's financial statements, but the full amount of the long-term debt related to school construction of \$10,329,225 is reflected in the County's financial statements.
- As of the close of the fiscal year, the County's governmental funds reported combined ending fund balances of \$13,512,465, an increase of \$1,120,649 in comparison with the prior year. Approximately \$7,702,191 remains as unassigned fund balance.
- At the end of the fiscal year, fund balance (before any reserves or designations) for the General Fund was \$8,309,353 or 72.34% total General Fund expenditures for the current fiscal year.
- The County's total debt decreased during the fiscal year by \$3,887,470 from normal principal payments made timely and partial forgiveness of a QZAB loan.
- Camden County's North Carolina Municipal Council rating was a 77 as of July 2008.
- On June 1, 2015 the Camden County Board of Commissioners approved the Camden County Capital Improvement Plan for fiscal years 2015/2016 thru 2019/2020.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Camden County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Camden County.

Required Components of Annual Financial Report
Figure 1



Basic Financial Statements

The first two statements (Exhibits 1&2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3-8) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the government fund statements; 2) the budgetary comparison statements; 3) the proprietary governmental funds statements; 4) the agency fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's major and non-major governmental funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the Notes is the required supplemental information. This section contains funding information about the County's Other Post Employment Benefit Plan and Pension Plans.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the County's total assets and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as general administration, taxation and records, human services, education, and public safety. Property taxes, other taxes, and state and federal grant funds finance most of these activities. The business-type activities are those where services are provided and customers are charged for those services. These include the water & sewer services offered by the County. The final category is the component units. The Camden ABC Board and Camden TDA are such a units.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The Fund Financial Statements (see Figure 1) provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Camden County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the North Carolina General Statutes or the County's budget ordinance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary fund.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in the governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a current financial focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The County adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds - The County has one kind of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the South Camden Water & Sewer District operations. This fund is the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County has four agency funds. These are the funds for Social Services clients, School Tax Fund, Motor Vehicle Tax Fund, and the Nancy M. and H. Clay Ferebee III Camden County Courthouse Trust.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Camden County's progress in funding its obligation to provide pension benefits to its employees.

**Government-Wide Financial Analysis
Camden County's Net Position
Figure 2**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 14,701,612	\$ 13,365,084	\$ 1,173,629	\$ 1,473,571	\$ 15,875,241	\$ 14,838,655
Restricted Cash	-	-	-	-	-	-
Capital assets	13,640,403	13,418,971	22,178,480	22,541,278	35,818,883	35,960,249
Deferred outflows of resources	247,713	-	22,054	-	269,767	-
Total assets	<u>28,589,728</u>	<u>26,784,055</u>	<u>23,374,163</u>	<u>24,014,849</u>	<u>51,963,891</u>	<u>50,798,904</u>
Long-term liabilities outstanding	11,325,809	14,226,568	2,371,288	2,594,711	13,697,097	16,821,279
Other liabilities	1,552,957	2,279,422	399,277	1,539,904	1,952,234	3,819,326
Deferred inflows of resources	640,844	11,337	65,418	-	706,262	11,337
Total liabilities	<u>13,519,610</u>	<u>16,517,327</u>	<u>2,835,983</u>	<u>4,134,615</u>	<u>16,355,593</u>	<u>20,651,942</u>
Net Position:						
Net investment						
in capital assets	9,198,455	11,664,407	19,583,769	19,724,973	28,782,224	31,389,380
Restricted	2,235,135	1,996,546	-	-	2,235,135	1,996,546
Unrestricted	3,636,528	(3,394,225)	954,411	140,261	4,590,939	(3,253,964)
Total net position	<u>\$ 15,070,118</u>	<u>\$ 10,266,728</u>	<u>\$ 20,538,180</u>	<u>\$ 19,865,234</u>	<u>\$ 35,608,298</u>	<u>\$ 30,131,962</u>

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of the County exceeded liabilities and deferred inflows of resources by \$35,608,298 as of June 30, 2015. The County's Net Position increased by \$5,476,336 for the fiscal year ending June 30, 2015. At June 30, 2015, the increase in this category of net position is due to repayment and a partial forgiveness of long-term debt and the purchase of capital assets from funds provided by grants.

Net position is reported in three net categories: Net investment in capital assets of \$28,782,224, Restricted assets of \$2,235,135, and Unrestricted net position of \$4,590,939. The amount Net investment in capital assets category is defined as the County's investment in County owned capital assets (e.g. land, buildings, automotive equipment, office and other equipment, and infrastructure) less any related debt still outstanding that was issued to acquire those items. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources since the capital assets cannot be used to liquidate these liabilities.

The second category of net position is restricted net position. Restricted resources increased by \$238,589 for a total of \$2,235,135 at June 30, 2015. Constraints on use are externally imposed by creditors (such as through debt covenants), grantors, contributors, or can be imposed by law through constitutional provisions or legislation.

The final category of net position is unrestricted net position. This balance may be used to meet the government's ongoing obligations to citizens and creditors. At June 30, 2015, the total unrestricted net position increased to \$4,590,939. The increase is primarily attributable the retirement of qualified zone academy bonds that were issued on behalf of the school system. Under North Carolina law, the County is responsible for providing capital funding for the school system. The County has chosen to meet its legal obligation to provide the school system capital funding by using a mixture of County funds, earmarked Local Sales Tax collections, loans, and Qualified Zone Academy Bonds. The assets are funded by the County; however, they are utilized by the school system. Since the County, as the issuing government, acquires no capital assets, the County has incurred a liability without a corresponding increase in assets. At the end of the fiscal year, approximately \$14 million of the outstanding debt on the County's financial statements was related to assets included in the school system's financial statements. The school debt is collateralized by a deed of trust granting, among other things, a first lien of record on the Project, including the land constituting a part of the Project, all other buildings, structures, improvement and fixtures thereon, and all appurtenances thereto of any nature whatsoever, excluding mobile or modular classrooms located on the site at any time, subject to permitted encumbrances. Accordingly, the County makes installment payments under the Installment Financing Agreement for payment of the debt. The County's obligation to make payments under the Installment Financing Agreement constitutes a pledge of the County's faith and credit within the meaning of any constitutional provision. Principal and interest requirements will be provided by an appropriation in the year in which they become due.

The impact of the inclusion of the school system debt without the corresponding assets was offset by the following positive operational initiatives and results:

- Camden County has adopted a minimum fund balance policy for the general fund which instructs management to conduct the business of the County in such a manner that available fund balance is at least equal to or greater than 25% of budgeted expenditures.
- Continued diligence in the collection of property taxes (excluding motor vehicles) resulted in maintaining a collection percentage in excess of 96.90%.

Camden County
Changes in Net Position
Figure 3

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues						
Charges for Services	\$ 1,120,881	\$ 1,111,444	\$ 1,222,116	\$ 1,086,608	\$ 2,342,997	\$ 2,198,052
Operating grants and contributions	1,799,845	2,022,685	-	-	1,799,845	2,022,685
Capital grants and contributions	-	-	867,823	1,119,504	867,823	1,119,504
General revenues:						
Property taxes	7,536,187	7,411,472	-	-	7,536,187	7,411,472
Other taxes	4,293,940	3,779,729	-	-	4,293,940	3,779,729
Investment earnings	76,880	103,559	7,378	6,759	84,258	110,318
Other	45,118	36,069	-	-	45,118	36,069
Total revenues	14,872,851	14,464,958	2,097,317	2,212,871	16,970,168	16,677,829
Expenses:						
General government	2,586,080	2,589,029	-	-	2,586,080	2,589,029
Public Safety	3,553,202	3,600,058	-	-	3,553,202	3,600,058
Economic and physical development	923,131	766,661	-	-	923,131	766,661
Human services	1,319,313	1,348,177	-	-	1,319,313	1,348,177
Cultural and recreation	1,019,327	1,023,558	-	-	1,019,327	1,023,558
Education	2,311,348	1,888,622	-	-	2,311,348	1,888,622
Interest on long-term debt	429,225	439,303	-	-	429,225	439,303
Environmental protection	541,863	506,952	-	-	541,863	506,952
Water	-	-	1,525,819	1,534,100	-	1,534,100
Total expenses	12,683,489	12,162,360	1,525,819	1,534,100	12,683,489	13,696,460
Increase (decrease) in net position before transfers and special items	2,189,362	2,302,598	571,498	678,771	4,286,679	2,981,369
Transfers	(135,018)	(272,976)	135,018	163,260	-	(109,716)
Increase (decrease) in net position	2,054,344	2,029,622	706,516	842,031	2,760,860	2,871,653
Net position, July 1, previously reported	10,266,728	8,237,106	19,865,234	19,023,203	30,131,962	27,260,309
Restatement	2,749,046	-	(33,570)	-	2,715,476	-
Net position, beginning, restated	13,015,774	8,237,106	19,831,664	19,023,203	32,847,438	27,260,309
Net position, June 30, ending	\$ 15,070,118	\$ 10,266,728	\$ 20,538,180	\$ 19,865,234	\$ 35,608,298	\$ 30,131,962

Governmental activities: Governmental activities increased the County's net position by \$2,054,344.

Business-type activities: Business-type activities increased the County's net position by \$706,516.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Camden County's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, the County's fund balance available in the General Fund was \$8,309,353 while total fund balance reached \$13,512,465. The County currently has an unassigned fund balance of 64% of GF expenditures while total fund balance represents 118% of the same amount.

At June 30, 2015, the governmental funds of the County reported a combined fund balance of \$13,512,465, a 9% increase over last year.

General Fund Budgetary Highlights:

During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. The total amendments to the General Fund increased revenues by \$256,022 (2.3%) of the original budget). None of the appropriated Fund Balance was needed to offset the expenditures.

Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. The total increase in net position was \$706,516. The primary factors affecting the increase was the capital grants received in the amount of \$867,823.

Capital Asset and Debt Administration

Capital assets. The Camden County's investment in capital assets for its governmental and business-type activities as of June 30, 2015, totals \$35,818,883 (net of accumulated depreciation). These assets include land, buildings, automotive equipment, office and other equipment, and water and sewer lines.

Major capital assets transactions during the year include:

- Construction and equipment in the water district.
- Construction and equipment in the governmental funds.

**Camden County's Capital Assets
(net of depreciation)
Figure 4**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 5,015,871	\$ 5,015,871	\$ 768,380	\$ 768,380	\$ 5,784,251	\$ 5,784,251
Buildings	3,709,139	3,913,891	-	-	3,709,139	3,913,891
Furniture, fixtures and equipment, vehicles	1,046,366	1,056,155	54,985	67,310	1,101,351	1,123,465
Other improvements	3,421,237	3,348,450	21,355,115	19,858,120	24,776,352	23,206,570
Construction in Progress	447,790	84,604	-	1,847,468	447,790	1,932,072
Total	\$ 13,640,403	\$ 13,418,971	\$ 22,178,480	\$ 22,541,278	\$ 35,818,883	\$ 35,960,249

Additional information on the County's capital assets can be found in Note III(a)5 of the Basic Financial Statements.

Long-term Debt: As of June 30, 2015, the South Camden Water & Sewer District had total bonded debt outstanding of \$1,147,174. Other outstanding loans include: Drinking Water State Revolving Loan, \$284,753; State Clean Water Bond Loan, \$607,156. Camden County has \$14,561,268 in outstanding debt that is related to the capital improvement and additional schools built on behalf of the Camden County School Board. The County has several installment notes outstanding as well. A summary of total long-term debt as of June 30, 2015 is shown below:

**Camden County's Outstanding Debt
Figure 5**

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Debt	\$ -	\$ -	\$ 2,594,711	\$ 2,816,305	\$ 2,594,711	\$ 2,816,305
Installment Purchases	11,744,963	15,410,839	-	-	11,744,963	15,410,839
Total	\$ 11,744,963	\$ 15,410,839	\$ 2,594,711	\$ 2,816,305	\$ 14,339,674	\$ 18,227,144

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the County is \$97,243,904. Additional information regarding the County's long-term debt can be found in Note 6 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate in the County was at 6.2% on June 30, 2015, compared with a federal rates of 5.5% and a State rate of 5.7%. The rate for Camden County was 6.0% at the end of the prior fiscal year.
- New residential unit construction permits were 39 units this year. Total new construction permits increased to \$8,025,900 for this fiscal year.

Budget Highlights for the Fiscal Year Ending June 30, 2016

Governmental Activities

The County has approved an \$11,802,839 general budget for the fiscal year 2016. This will be accomplished with an expected increase in Sales Tax Revenues and a small portion of Available Fund Balance in order to reduce the impact of the Revenue Neutral Rate on citizens from the 2015 Revaluation.

Budgeted expenditures for education in the General Fund are expected to increase to \$2,072,942 through a General Fund appropriation. Capital outlay for the schools is budgeted at \$323,783 using Camden Plantation Funds and County Contribution and the debt service payments, related to the school construction and renovation, are budgeted at \$694,038 and will be funded from the School Capital Reserve Fund which gets its revenue from an earmarked portion of the sales tax. An additional \$150,000 has been budgeted to clear the property proposed as a future High School & Athletic Complex.

Several factors will positively affect the economic outlook of the county over the next several fiscal years. Economic forecasts indicate growth in coming years which, while modest, are positive indicators for prospective commercial growth in the county. The county has been fiscally conservative during the recent economic downturn putting us in a position to begin investing in infrastructure to allow for the commercial expansion along Hwy 158 in the wake of the NC DOT widening investment as we move into a period of recovery. We have already seen an increase in the retail sectors with the recent construction of a Dollar General as well as the addition of a Business Park currently under construction and slated to add double digit Health Care Sector employment to our county.

Additionally, the state has implemented a change to the sales tax structure that will positively affect our county as early as 2016-2017. With an expected increase of over \$400,000 that will likely be earmarked for capital projects, Camden will be able to further our investment in infrastructure to provide the key elements for continued commercial growth.

Our 2015 revaluation resulted in a reduction of our tax base. However, the County was able to minimize the impact to our citizens. With the expectation of continued commercial growth to provide an expanded tax base and increased tax revenues, the Commissioners were able to reduce the revenue neutral rate by \$.01 resulting in a revaluation tax increase well below that of neighboring counties.

Business-type Activities

The County is currently considering a Fresh Water Well project that may require funding in 2015-2016. Due to both capital and operating costs of the Water/Sewer system, an increase in rates has been implemented for 2015-2016 to cultivate self-sufficiency of the Enterprise. Additionally, in an effort to meet future growth demands and to advance economic development, in accordance with the approved 2016-2020 Capital Improvement Plan, the County intends to begin engineering, design and construction of a second wastewater treatment plant to be located in the Courthouse Township.

Requests for Information

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Officer, Camden County, 330 East Hwy. 158, P.O. Box 190, Camden, NC 27921. You can also call 1-252-338-6363 for more information.

Camden County, North Carolina
Statement of Net Position
June 30, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Camden County ABC Board	Camden County TDA
ASSETS					
Cash and cash equivalents	\$ 12,606,742	\$ 996,289	\$ 13,603,031	\$ 46,789	\$ 86,251
Restricted cash	272,370	-	272,370	-	-
Taxes receivable, net	366,350	-	366,350	-	-
Accounts receivable, net	1,107,731	148,513	1,256,244	-	2,665
Inventories	-	-	-	144,047	-
Prepaid expenses	-	-	-	5,445	-
Accrued interest on taxes receivable	66,069	-	66,069	-	-
Net pension asset	282,350	28,827	311,177	1,828	-
Capital assets:					
Land, non-depreciable improvements, and construction in progress	5,463,661	768,380	6,232,041	-	-
Other capital assets, net of depreciation	8,176,742	21,410,100	29,586,842	123,330	-
Total assets	<u>28,342,015</u>	<u>23,352,109</u>	<u>51,694,124</u>	<u>321,439</u>	<u>88,916</u>
DEFERRED OUTFLOWS OF RESOURCES					
	<u>247,713</u>	<u>22,054</u>	<u>269,767</u>	<u>7,185</u>	<u>-</u>
LIABILITIES					
Accounts payable and accrued liabilities	465,978	58,179	524,157	66,310	98
Accrued interest payable	95,585	21,440	117,025	-	-
Compensated absences payable	81,250	27,006	108,256	-	-
Other postemployment benefits	363,454	69,229	432,683	-	-
Current-portion of long-term liabilities	546,690	223,423	770,113	-	-
Long-term liabilities					
Compensated absences payable	127,535	-	127,535	-	-
Due in more than one year	11,198,274	2,371,288	13,569,562	-	-
Total liabilities	<u>12,878,766</u>	<u>2,770,565</u>	<u>15,649,331</u>	<u>66,310</u>	<u>98</u>
DEFERRED INFLOWS OF RESOURCES					
Pension deferrals	632,444	65,418	697,862	4,456	-
Prepaid taxes	8,400	-	8,400	-	-
Total deferred inflows of resources	<u>640,844</u>	<u>65,418</u>	<u>706,262</u>	<u>4,456</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	12,224,665	19,583,769	31,808,434	84,717	-
Stabilization by State Statute	1,107,731	-	1,107,731	-	2,665
Register of Deeds	14,779	-	14,779	-	-
Fire Protection	840,255	-	840,255	-	-
School Capital	272,370	-	272,370	-	-
Capital Improvement	-	-	-	11,943	-
Unrestricted	610,318	954,411	1,564,729	161,198	86,153
Total net position	<u>\$ 15,070,118</u>	<u>\$ 20,538,180</u>	<u>\$ 35,608,298</u>	<u>\$ 257,858</u>	<u>\$ 88,818</u>

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Activities
For the Year Ended June 30, 2015

Functions/Programs	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:				
Governmental Activities:				
General government	\$ 2,586,080	\$ 330,651	\$ -	\$ -
Public safety	3,553,202	612,045	131,452	-
Cultural and recreation	1,019,327	-	-	-
Economic and physical development	923,131	-	683,233	-
Human services	1,319,313	-	938,874	-
Education	2,311,348	-	-	-
Environmental protection	541,863	178,185	46,286	-
Interest on long-term debt	429,225	-	-	-
Total governmental activities	12,683,489	1,120,881	1,799,845	-
Business-type activities:				
Water	1,525,819	1,222,116	-	867,823
Total business-type activities	1,525,819	1,222,116	-	867,823
	\$ 14,209,308	\$ 2,342,997	\$ 1,799,845	\$ 867,823
Component units:				
TDA	\$ 36,021	\$ -	\$ -	\$ -
ABC Board	1,244,544	1,248,808	-	-
Total component units	\$ 1,244,544	\$ 1,248,808	\$ -	\$ -
General revenues:				
Taxes:				
Property taxes, levied for general purpose				
Local option sales tax				
Other taxes and licenses				
Grants and contributions not restricted to specific programs				
Investment earnings, unrestricted				
Miscellaneous, unrestricted				
Transfer to component unit				
Transfers				
Total general revenues, special items, and transfers				
Change in net position				
Net position-beginning, previously reported				
Restatement				
Net position, beginning, restated				
Net position-ending				

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position					
Primary Government			Component Unit		
Governmental Activities	Business-type Activities	Total	Camden County ABC Board	Camden County TDA	
\$ (2,255,429)	\$ -	\$ (2,255,429)			
(2,809,705)	-	(2,809,705)			
(1,019,327)	-	(1,019,327)			
(239,898)	-	(239,898)			
(380,439)	-	(380,439)			
(2,311,348)	-	(2,311,348)			
(317,392)	-	(317,392)			
(429,225)	-	(429,225)			
<u>(9,762,763)</u>	<u>-</u>	<u>(9,762,763)</u>			
<u>-</u>	<u>564,120</u>	<u>564,120</u>			
<u>-</u>	<u>564,120</u>	<u>564,120</u>			
\$ <u>(9,762,763)</u>	\$ <u>564,120</u>	\$ <u>(9,198,643)</u>			
			\$ -	\$ (36,021)	
			<u>4,264</u>	<u>-</u>	
			\$ <u>4,264</u>	\$ <u>(36,021)</u>	
7,536,187	-	7,536,187	-	-	
1,075,177	-	1,075,177	-	-	
3,218,763	-	3,218,763	-	23,917	
-	-	-	-	-	
76,880	7,378	84,258	62	655	
45,118	-	45,118	-	-	
-	-	-	-	-	
(135,018)	135,018	-	-	-	
<u>11,817,107</u>	<u>142,396</u>	<u>11,959,503</u>	<u>62</u>	<u>24,572</u>	
2,054,344	706,516	2,760,860	4,326	(11,449)	
10,266,728	19,865,234	30,131,962	254,406	100,267	
2,749,046	(33,570)	2,715,476	(874)	-	
13,015,774	19,831,664	32,847,438	253,532	100,267	
\$ <u>15,070,118</u>	\$ <u>20,538,180</u>	\$ <u>35,608,298</u>	\$ <u>257,858</u>	\$ <u>88,818</u>	

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Balance Sheet
Governmental Funds
June 30, 2015

	Major			NonMajor	Total Governmental Funds
	General Fund	Courthouse and Shiloh FD	Special Capital Fund	Other Governmental Funds	
ASSETS					
Cash, including time deposits	\$ 8,012,810	\$ 458,432	\$ 2,782,966	\$ 1,352,534	\$ 12,606,742
Restricted cash	-	-	-	272,370	272,370
Accounts receivable, net	966,173	16,653	-	491,255	1,474,081
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 8,978,983</u>	<u>\$ 475,085</u>	<u>\$ 2,782,966</u>	<u>\$ 2,116,159</u>	<u>\$ 14,353,193</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	302,219	840	-	162,919	465,978
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>302,219</u>	<u>840</u>	<u>-</u>	<u>162,919</u>	<u>465,978</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes receivable	359,011	4,781	-	2,558	366,350
Prepaid taxes	8,400	-	-	-	8,400
Total deferred inflows of resources	<u>367,411</u>	<u>4,781</u>	<u>-</u>	<u>2,558</u>	<u>374,750</u>
Fund balances:					
Restricted					
Stabilization by State Statute	607,162	11,872	-	488,697	1,107,731
Register of Deeds	-	-	-	14,779	14,779
Fire Protection	-	457,592	-	382,663	840,255
School Capital	-	-	-	272,370	272,370
Committed					
Capital Reserve	-	-	2,782,966	-	2,782,966
Tax Revaluation	-	-	-	394,592	394,592
Economic Development	-	-	-	397,581	397,581
Unassigned	7,702,191	-	-	-	7,702,191
Total fund balances	<u>8,309,353</u>	<u>469,464</u>	<u>2,782,966</u>	<u>1,950,682</u>	<u>13,512,465</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,978,983</u>	<u>\$ 475,085</u>	<u>\$ 2,782,966</u>	<u>\$ 2,116,159</u>	

Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:

Net pension asset.	282,350
Contributions to the pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position.	202,182
Liabilities for earned revenues considered deferred inflows of resources in fund statements.	366,350
Other assets are not available to pay for current-period expenditures and therefore are not accrued as income in the funds.	66,069
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	13,640,403
Pension related deferrals.	(586,913)
Long-term debt included as net position below (includes the addition of long-term debt and principal payments during the year.)	<u>(12,412,788)</u>
Net position of governmental activities	<u>\$ 15,070,118</u>

Camden County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2015

	Major			Non Major	Total Governmental Funds
	General Fund	Courthouse and Shiloh FD	Special Capital Fund	Other Governmental Funds	
REVENUES					
Ad valorem taxes	\$ 7,427,607	\$ 76,523	\$ -	\$ 70,360	\$ 7,574,490
Other taxes and licenses	2,581,581	301,279	587,693	563,053	4,033,606
Unrestricted intergovernmental	110,334	-	-	-	110,334
Restricted intergovernmental	1,109,986	29,898	-	683,233	1,823,117
Local Contributions	-	-	-	150,000	150,000
Permits and fees	841,121	9,000	-	134,966	985,087
Sales and services	68,112	-	-	23,302	91,414
Investment earnings	56,733	3,795	22,101	15,359	97,988
Miscellaneous	23,951	1,251	-	19,917	45,119
Total revenues	<u>12,219,425</u>	<u>421,746</u>	<u>609,794</u>	<u>1,660,190</u>	<u>14,911,155</u>
EXPENDITURES					
Current:			-		
General government	1,967,250	-	416,147	92,201	2,475,598
Public safety	3,321,396	330,133	-	134,643	3,786,172
Environmental protection	530,599	-	-	11,387	541,986
Economic and physical development	765,841	-	-	118,149	883,990
Culture and recreation	660,225	-	-	627,670	1,287,895
Human services	1,297,513	-	-	-	1,297,513
Intergovernmental:					
Education	1,977,565	-	-	333,783	2,311,348
Debt service:					
Principal	563,460	-	-	76,205	639,665
Interest	402,069	-	-	29,252	431,321
Total expenditures	<u>11,485,918</u>	<u>330,133</u>	<u>416,147</u>	<u>1,423,290</u>	<u>13,655,488</u>
Excess (deficiency) of revenues over expenditures	<u>733,507</u>	<u>91,613</u>	<u>193,647</u>	<u>236,900</u>	<u>1,255,667</u>
OTHER FINANCING SOURCES					
Proceeds of long-term debt	-	-	-	-	-
Transfer to component unit	-	-	-	-	-
Transfers to other funds	(405,984)	-	-	(695,232)	(1,101,216)
Transfers from other funds	695,232	-	-	270,966	966,198
Total other financing sources and uses	<u>289,248</u>	<u>-</u>	<u>-</u>	<u>(424,266)</u>	<u>(135,018)</u>
Net change in fund balance	1,022,755	91,613	193,647	(187,366)	1,120,649
Fund balances-beginning	7,286,598	377,851	2,589,319	2,138,048	12,391,816
Fund balances-ending	<u>\$ 8,309,353</u>	<u>\$ 469,464</u>	<u>\$ 2,782,966</u>	<u>\$ 1,950,682</u>	<u>\$ 13,512,465</u>

Camden County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2015

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balance - total government funds	\$ 1,120,649
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays increases exceeded the book value of capital outlay decreases in fiscal year.	221,432
Cost of asset disposed of during the year	-
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	202,182
Liabilities for earned revenues considered deferred inflows of resources in fund statements.	(38,303)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	639,665
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	<u>(91,281)</u>
Total changes in net position of governmental activities	<u>\$ 2,054,344</u>

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
For the Year Ended June 30, 2015

	General Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Ad valorem taxes	\$ 7,175,778	\$ 7,175,778	\$ 7,427,607	\$ 251,829
Other taxes and licenses	1,010,000	2,131,100	2,581,581	450,481
Unrestricted intergovernmental revenues	68,500	62,000	110,334	48,334
Restricted intergovernmental revenues	2,379,213	1,538,125	1,109,986	(428,139)
Permits and fees	326,400	851,596	841,121	(10,475)
Sales and services	146,000	76,201	68,112	(8,089)
Local contributions		-	-	-
Investment earnings	30,000	30,500	56,733	26,233
Miscellaneous	17,664	22,000	23,951	1,951
Total revenues	<u>11,153,555</u>	<u>11,887,300</u>	<u>12,219,425</u>	<u>332,125</u>
Expenditures				
Current:				
General government	1,923,211	2,163,914	1,967,250	196,664
Public safety	2,410,039	3,395,961	3,321,396	74,565
Economic and physical development	784,071	637,452	530,599	106,853
Environmental protection	723,192	843,803	765,841	77,962
Human Services	1,400,389	1,451,722	1,297,513	154,209
Cultural and recreational	657,000	756,629	660,225	96,404
Intergovernmental:				
Education	2,017,565	1,977,565	1,977,565	-
Debt service:				
Principal retirement	816,263	563,460	563,460	-
Interest	590,404	402,069	402,069	-
Total expenditures	<u>11,322,134</u>	<u>12,192,575</u>	<u>11,485,918</u>	<u>706,657</u>
Revenues over (under) expenditures	(168,579)	(305,275)	733,507	1,038,782
Other financing sources (Uses)				
Proceeds from installment purchases	-	-	-	-
Transfers from other funds	-	695,232	695,232	-
Transfers to other funds	-	(405,984)	(405,984)	-
Fund Balance Appropriated	168,579	16,027	-	(16,027)
Total other financing sources and uses	<u>168,579</u>	<u>305,275</u>	<u>289,248</u>	<u>(16,027)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,022,755	<u>\$ 1,022,755</u>
Fund Balances - Beginning			7,286,598	
Fund Balances - Ending			<u>\$ 8,309,353</u>	

The notes to the financial statements are an integral part of this statement.

Courthouse and Shiloh FD				Special Capital Fund			
Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)	Original Budget	Final Budget	Actual	Variance With Final Positive (Negative)
\$ 75,314	\$ 75,314	\$ 76,523	\$ 1,209	\$ -	\$ -	\$ -	\$ -
316,966	316,966	301,279	(15,687)	250,000	250,000	587,693	337,693
-	-	-	-	-	-	-	-
-	-	29,898	29,898	-	-	-	-
9,000	9,000	9,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,000	3,000	3,795	795	20,000	20,000	22,101	2,101
-	-	1,251	1,251	-	-	-	-
<u>404,280</u>	<u>404,280</u>	<u>421,746</u>	<u>17,466</u>	<u>270,000</u>	<u>270,000</u>	<u>609,794</u>	<u>339,794</u>
-	-	-	-	840,973	840,793	416,147	424,646
404,280	404,280	330,133	74,147	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>404,280</u>	<u>404,280</u>	<u>330,133</u>	<u>74,147</u>	<u>840,973</u>	<u>840,793</u>	<u>416,147</u>	<u>424,646</u>
-	-	91,613	91,613	(570,973)	(570,793)	193,647	764,440
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	570,973	570,793	-	(570,793)
-	-	-	-	<u>570,973</u>	<u>570,793</u>	<u>-</u>	<u>(570,793)</u>
<u>\$ -</u>	<u>\$ -</u>	91,613	<u>\$ 91,613</u>	<u>\$ -</u>	<u>\$ -</u>	193,647	<u>\$ 193,647</u>
		377,851				2,589,319	
		<u>\$ 469,464</u>				<u>\$ 2,782,966</u>	

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Fund Net Position
Proprietary Fund
June 30, 2015

	Major
	South Camden Water & Sewer District
Assets	
Current Assets:	
Cash and cash equivalents	\$ 996,289
Accounts receivable, net	148,513
Total Current Assets	1,144,802
Noncurrent assets:	
Net pension asset	28,827
Capital assets:	
Land and non-depreciable assets	768,380
Other capital assets, net of depreciation	21,410,100
Capital assets (net)	22,178,480
Total noncurrent assets	22,207,307
Total Assets	23,352,109
Deferred Outflows of Resources	
Contributions to pension plan in current fiscal year	22,054
Total deferred outflows of resources	22,054
Liabilities	
Current Liabilities:	
Accounts payable & accrued liabilities	58,179
Current portion of long-term debt	223,423
Compensated absences	27,006
Due to other funds	-
Total Current Liabilities	308,608
Noncurrent liabilities:	
Compensated absences	-
Accrued interest	21,440
Other postemployment benefits	69,229
Long term obligations payable	2,371,288
Total noncurrent liabilities	2,461,957
Total Liabilities	2,770,565
Deferred Inflows of Resources	
Pension deferrals	65,418
Total deferred inflows of resources	65,418
Net Position	
Net investment in capital assets	19,583,769
Unrestricted	954,411
Total Net Position	\$ 20,538,180

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Revenues and Expenditures and
Changes in Fund Net Position
Proprietary Fund
For The Year Ended June 30, 2015

	Major
	South Camden Water & Sewer District
Operating revenues:	
Charges for Services - Water	\$ 944,082
Charges for Services - Sewer	121,731
Hook-up connection fees and taps	42,900
Penalties	39,650
Miscellaneous	73,753
Total Operating Revenues	1,222,116
Operating expenses:	
Reverse osmosis plant	339,008
Water distribution	343,627
Wastewater operations	239,033
Depreciation	536,299
Total operating expenses	1,457,967
Total Operating Income (Loss)	(235,851)
Nonoperating Revenues(Expenses):	
Interest income	7,378
Interest expense	(67,852)
Total Nonoperating Revenues (Expenses)	(60,474)
Capital Contributions	867,823
Transfers from other funds	135,018
Changes in net position	706,516
Total net position, beginning, previously reported	19,865,234
Restatement	(33,570)
Net Position - Beginning of Year, restated	19,831,664
Total net position, ending	\$ 20,538,180

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Cash Flows
Proprietary Fund
For The Year Ended June 30, 2015

	Major
	South
	Camden
	Water &
	Sewer
	District
Cash Flows From Operating Activities:	
Cash Received from Customers/others	\$ 1,213,767
Cash paid to suppliers for goods and services	(435,737)
Cash paid to employees for services	(463,847)
Net cash provided by (used for) operating activities	314,183
Cash Flows from (use by) capital and related financing activities:	
Capital contributions	
Federal and State grants	867,823
Principal repayments on long-term debt	(221,594)
Proceeds of Notes Payable	-
Increase (decrease) in restricted payables	(1,198,573)
Decrease (increase) in grant receivable	555,967
Acquisition of capital assets	(173,501)
Interest income	7,378
Interest expense	(67,852)
Net cash flows provided (used) by capital financing activities	(230,352)
Cash Flows from (used for) noncapital financing activities:	
Change in due to/froms	-
Transfers in/out (net)	135,018
Net cash flows provided (used) by noncapital financing activities	135,018
Net increase (decrease) in cash and cash equivalents	218,849
Cash and cash equivalents, beginning of year	777,440
Cash and cash equivalents, end of year	\$ 996,289
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	\$ (235,851)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	536,299
Pension expense	3,020
Changes in Assets and Liabilities:	
Decrease (increase) in accounts receivable - trade	(8,349)
Increase (decrease) in accounts payable & accrued expenses	45,452
(Increase) decrease in deferred outflows of resources for pensions	(22,054)
Increase (decrease) in accrued vacation pay	(4,334)
Net cash provided (used) by operating activities	\$ 314,183

The notes to the financial statements are an integral part of this statement.

Camden County, North Carolina
Statement of Fiduciary Net Position
June 30, 2015

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ <u>12,233</u>
Liabilities and Net Position	
Miscellaneous liabilities	12,233
Due to governmental units	<u>-</u>
Total liabilities	<u>12,233</u>
Net Position	\$ <u>-</u>

The notes to the financial statements are an integral part of this statement.

CAMDEN COUNTY, NORTH CAROLINA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended June 30, 2015

I. Summary of Significant Accounting Policies

The accounting policies of Camden County and its component units conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The County, which is governed by a five-member board of commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable. South Camden Water and Sewer District (*the District*) exists to provide and maintain a water system for the County residents within the District. The District is reported as an enterprise fund in the County's financial statements. The Camden County ABC Board (*the Board*) and Camden County TDA, which has a June 30 year-end, are presented as if they are separate proprietary funds of the County (discrete presentation). The blended presentation methods presents component units as a department or unit of the County, and offers no separate presentation as with the discrete method.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statement
South Camden Water and Sewer District	Blended	Under State law [NCGS 162A-89], the County's board of commissioners also serve as the governing board for the District	None issued
Camden County TDA	Discrete	The members of the TDA Board's governing board are appointed by the County.	Camden County Finance P.O. Box 190 Camden, NC 27921
Camden County ABC Board	Discrete	The members of the ABC Board's governing board are appointed by the County. The ABC Board is required by State statute to distribute its surpluses to the General Fund of the County	Camden County ABC Board P.O. Box 22 Camden, NC 27921

B. Basis of Presentation – Basis of Accounting

Basis of Presentation, Measurement Focus - Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – *governmental*, *proprietary*, and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County reports the following major governmental funds:

General Fund - This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Courthouse and Shiloh FD - This fund is used to account for the fire needs.

Special Capital Fund - This fund is used to account for the land, building, and infrastructure acquisitions.

The County reports the following major enterprise fund:

South Camden Water and Sewer District Fund: This fund is used to account for the operations of the water and sewer district within the County.

The County's non- major governmental funds are the Automation Enhancement and Preservation Fund, the Watershed Fund, the Dismal Swamp Visitor Center Fund, the South Mills VFD Fund, the Joyce Creek Drainage Fund, the Community Park Strus Fund, the Eco Park Fund, the School Fund, the Revaluation Fund, and the Scattered Housing Grant Fund. These funds are used to report specific special revenues and capital projects.

The County reports the following fund types:

Agency Funds: Agency funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others. The County maintains the following Agency Funds: the Social Services Fund, which accounts for moneys deposited with the Department of Social Services for the benefit of certain individuals; the Nancy M and H. Clay Ferebee III Fund which holds donated monies by Mr. and Mrs. Ferebee to be used for the restoration of the Camden County Courthouse.

C. Measurement Focus, Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year on the modified accrual basis of accounting.

Government-wide, Proprietary, and Fiduciary Fund Financial Statements - The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus, except for agency funds which have no measurement focus. The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Fund Financial Statements - Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem property taxes are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the beer and wine tax, collected and held by the State at year-end on behalf of the County, are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

D. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, Fire Districts, and Special Capital Fund, and the Enterprise Funds. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for Capital Projects Fund and the Enterprise Capital Projects Funds, which are consolidated with the enterprise operating fund for reporting purposes. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the project level for multi-year funds. Amendments are required for revisions that alter total expenditures of any fund or that change functional appropriations by more than \$5,000. The governing board must approve all amendments. During the year, several material amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

E. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Fund Equity

1. Deposits and Investments

All deposits of the County, Camden County TDA, and Camden County ABC Board are made in board-designated official depositories and are secured as required by G.S. 159-31. The County, the TDA, and the ABC Board may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County, the TDA, and the ABC Board may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State Law [G.S. 159-30(c)] authorizes the County, Camden County TDA, and the ABC Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT).

The County, Camden County TDA, and the ABC Board's investments with a maturity of more than one year at acquisition and non-money market investments are reported at fair values as determined by quoted market prices. The securities of the NCCMT Cash Portfolio, an SEC registered (2a-7) money market mutual fund, are valued at fair value, which is the NCCMT's share price. The NCCMT Term Portfolio's securities are valued at fair value.

2. Cash and Cash Equivalents

The County and the TDA pool moneys from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The ABC Board considers demand deposits and investments purchased with an original maturity of three months or less, which are not limited as to use, to be cash and cash equivalents.

3. Restricted Assets

Money in the School Capital Projects Fund is classified as restricted assets because its use is restricted per North Carolina General Statute 159-18 through 22.

4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the County levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2014. As allowed by State law, the County has established a schedule of discounts that apply to taxes, which are paid prior to the due date. In the County's General Fund, ad valorem tax revenues are reported net of such discounts.

5. Allowance for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

6. Inventories and Prepaid Items

The inventories of the ABC Board are valued at cost (first-in, first-out), which approximates market. The inventory of the ABC Board consists of materials and supplies held for consumption or resale. The cost of the inventory carried by the ABC Board is recorded as an expense as it is consumed or sold.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

7. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. Minimum capitalization cost is \$3,000 for all capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

The County holds title to certain Camden County Board of Education properties that have not been included in the County's capital assets. The properties have been deeded to the County to permit installment purchase financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Board of Education give the Board of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Board of Education, once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Camden County Board of Education.

Capital assets of the County are depreciated on a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Buildings	30
Improvements	25
Plant and Distribution	40
Furniture and equipment	10
Vehicles	5-10
Computer equipment	10

Capital assets of the ABC Board are depreciated over their useful lives on a straight-line basis as follows:

<u>Asset Class</u>	<u>Years</u>
Buildings	25
Furniture & Equipment	5-10

8. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has one item that meets this criterion, contributions made to the pension plan in the current fiscal year.

In addition to liabilities, the statement of financial position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has only two items that meet the criterion for this category - prepaid taxes and deferrals of pension expense that result from the implementation of GASB Statement 68.

9. Long-term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

In the fund financial statements for governmental fund types, the face amount of debt issued is reported as an other financing source.

10. Compensated Absences

The vacation policies of the County, and the ABC Board, generally provides for the accumulation of up to 240 hours earned vacation leave with such leave being fully vested when earned. For the County's government-wide and proprietary funds, and the ABC Board, an expense and a liability for compensated absences and the salary-related payments are recorded as leave as earned. The TDA has no employees.

The sick leave policies of the County and the ABC Board provide for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since none of the entities have any obligation for the accumulated sick leave until it is taken, no accrual for sick leave have been made by the County or its component unit.

11. Restricted Assets

Money in the School Capital Projects Fund is classified as restricted assets because its use is restricted per North Carolina General Statute 159-18 through 22.

School Capital Projects Fund	
Monies	<u>\$ 272,370</u>

12. Net Position/Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represent constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through state statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State statute – portion of fund balance that is restricted by State Statute [G.S. 159-8(a)]

Restricted for School Capital- portion of fund balance that can only be used for School Capital per G.S. [159-18-22].

Committed Fund Balance – portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Camden County's governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Committed for Tax Revaluation- portion of fund balance that can only be used for Tax Revaluation.

Assigned Fund Balance – portion of fund balance that the County intends to use for specific purposes.

Unassigned Fund Balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

Camden County has also adopted a minimum fund balance policy for the general fund which instructs management to conduct the business of the County in such a manner that available fund balance is at least equal to or greater than 20% of budgeted expenditures. Any portion of the general fund balance in excess of 25% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the County in a future budget.

The County of Camden has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-county funds, county funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the County.

12. Defined Benefit Pension Plans

The County participates in three cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State; the Local Governmental Employees' Retirement System (LGERS) and the Register of Deeds' Supplemental Pension Fund (RODSPF) (collectively, the "state-administered defined benefit pension plans"). For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans' fiduciary net positions have been determined on the same basis as they are reported by the state-administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The County's employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. Investments are reported at fair value.

Reconciliation of Government-wide & Fund Financial Statements**1. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes a reconciliation between fund balance-total governmental funds and net position-governmental activities as reported in the government-wide statement of net position. The net adjustment of \$1,557,653 consists of the following elements as follows:

Description	Amount
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds (total capital assets on government-wide statement in governmental activities column)	\$ 19,969,341
Less accumulated depreciation	<u>(6,328,938)</u>
Net capital assets	13,640,403
Net pension asset.	282,350
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	202,182
Liabilities for deferred inflows of resources reported in the fund statements but not the government-wide	366,350
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements	
Other assets not available for current expenditures	66,069
Pension related deferrals.	(586,913)
Liabilities that, because they are not due and payable in the current period, do not require current resources to pay and are therefore not recorded in the fund statements:	
Long-term debts, including bonds and notes payable	(11,744,964)
Accrued interest payable	(95,585)
OPEB payable	(363,454)
Compensated absences	<u>(208,785)</u>
Total adjustment	<u>\$ 1,557,653</u>

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. There are several elements of that total adjustment of \$933,695 as follows:

<u>Description</u>	<u>Amount</u>
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the Statement of Activities	\$ 798,590
Depreciation expense, the allocation of those assets over their useful lives, that is recorded on the Statement of Activities but not in the fund statements	(577,158)
Cost of asset disposed of during the year	-
Principal payments on debt owed are recorded as a use of funds on the fund statements but again affect only the statement of net position in the government-wide statements	639,665
New debt issued during the year is recorded as a source of funds on the fund statements; it has no effect on the statement of activities - it affects only the government-wide statement of net position	-
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	202,182
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in fund statements	
Increase/Decrease in deferred inflows of resources- taxes receivable- at year end	(38,303)
Expenses reported in the Statement of Activities that do not require the use of current resources to pay are not recorded as expenditures in the fund statements. This includes accrued interest payable, compensated absences, pension expense and OPEB.	<u>(91,281)</u>
Total adjustment	<u>\$ 933,695</u>

II. Stewardship, Compliance, and Accountability

A. Significant Violations of Finance-Related Legal and Contractual Provisions

Noncompliance with North Carolina General Statutes

None.

B. Deficit Fund Balance or Net Position of Individual Funds

None.

C. Excess of Expenditures over Appropriations

None.

III. Detail Notes on All Funds

A. Assets

1. Deposits

All of the County's, TDA's, and the ABC Board's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the County's, TDA's, or the ABC Board's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County, TDA, and the ABC Board, these deposits are considered to be held by their agent in the entities' name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County or the ABC Board, or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County, TDA, or the ABC Board under the Pooling Method, the potential exists for the under collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County relies on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The TDA and ABC Board have no formal policy regarding custodial credit risk for deposits.

At June 30, 2015, the County's deposits had a carrying amount of \$13,870,720 and a bank balance of \$13,962,775. Of the bank balance, \$1,376,577 was covered by federal depository insurance, the remainder was covered by the pooling method.

At June 30, 2015, Camden County had a carrying and bank balance amount of \$12,233 in the fiduciary fund.

At June 30, 2015, Camden County had \$355 of cash on hand.

At June 30, 2015, the carrying amount of deposits for Camden County ABC Board was \$46,789. All of these amounts were covered by federal depository insurance.

At June 30, 2015, the carrying amount of deposits for Camden County TDA was \$86,251. All of these amounts were covered by federal depository insurance.

2. Investments

As of June 30, 2015, the County's investments consisted of \$4,326 in the North Carolina Capital Management Trust's Cash Portfolio which carried a credit rating of AAAM by Standard and Poor's. The County has no formal policy on credit risk. The ABC Board held no investments at June 30, 2015.

3. Property Tax - Use-Value Assessment on Certain Lands

In accordance with the general statutes, agriculture, horticulture, and forestland may be taxed by the County at the present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the two preceding fiscal years, along with the accrued interest from the original due date. This tax is immediately due and payable. The following are property taxes that could become due if present-use value eligibility is lost. These amounts have not been recorded in the financial statements.

Year Levied	Tax	Interest	Total
2012	\$ 1,325,306	\$ 314,760	\$ 1,640,066
2013	1,332,752	196,581	1,529,333
2014	1,291,174	-	1,291,174
Total	<u>\$ 3,949,232</u>	<u>\$ 511,341</u>	<u>\$ 4,460,573</u>

4. Receivables

Receivables at the government-wide level at June 30, 2015 were as follows:

	Accounts	Taxes & Related Accrued Interest	Due From Other Governments	Total
Governmental Activities:				
General	\$ 305,740	\$ 549,080	\$ 301,422	\$ 1,156,242
Other Governmental	76,286	7,339	424,283	507,908
Total Receivables	382,026	556,419	-	938,445
Allowance for Doubtful Accounts	-	(124,000)	-	(124,000)
Total Governmental Activities	<u>\$ 382,026</u>	<u>\$ 432,419</u>	<u>\$ 725,705</u>	<u>\$ 1,540,150</u>
Business-Type Activities:				
Water/Sewer receivables	\$ 148,513	\$ -	\$ -	\$ 148,513
Allowance for Doubtful Accounts	-	-	-	-
Total Business-Type Activities	<u>\$ 148,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,513</u>

5. Capital Assets**Primary Government**

Capital asset activity for the year ended June 30, 2015, was as follows:

	Beginning Balances July 1, 2014	Increases	Decreases	Ending Balances June 30, 2015
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 5,015,871	\$ -	\$ -	\$ 5,015,871
Construction in Progress	84,604	438,547	(75,361)	447,790
Total capital assets not being depreciated	<u>5,100,475</u>	<u>438,547</u>	<u>(75,361)</u>	<u>5,463,661</u>
Capital assets being depreciated:				
Buildings	5,712,475	-	-	5,712,475
Other improvements	4,314,573	212,248	-	4,526,821
Equipment	1,471,391	137,290	-	1,608,681
Vehicles and motor equipment	2,608,434	85,866	(36,597)	2,657,703
Total capital assets being depreciated	<u>14,106,873</u>	<u>435,404</u>	<u>(36,597)</u>	<u>14,505,680</u>
Less accumulated depreciation for:				
Buildings	1,798,584	204,752	-	2,003,336
Other improvements	966,123	139,461	-	1,105,584
Equipment	937,747	61,222	-	998,969
Vehicles and motor equipment	2,085,923	171,723	(36,597)	2,221,049
Total accumulated depreciation	<u>5,788,377</u>	<u>\$ 577,158</u>	<u>\$ (36,597)</u>	<u>6,328,938</u>
Total capital assets being depreciated, net	<u>8,318,496</u>			<u>8,176,742</u>
Governmental activity capital assets, net	<u><u>\$ 13,418,971</u></u>			<u><u>\$ 13,640,403</u></u>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 145,846
Public Safety	244,569
Environmental Protection	42,187
Economic and Physical Development	7,397
Human Services	92,223
Cultural and Recreational	44,936
Total Depreciation Expense	<u>\$ 577,158</u>

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities				
Water & Sewer District				
Capital assets not being depreciated:				
Land	\$ 768,380	\$ -	\$ -	\$ 768,380
Construction in progress	1,847,468	173,500	(2,020,968)	-
Total capital assets not being depreciated	<u>2,615,848</u>	<u>173,500</u>	<u>(2,020,968)</u>	<u>768,380</u>
Capital assets being depreciated:				
Plant and distribution systems	24,177,396	2,020,968	-	26,198,364
Furniture and equipment	88,095	-	-	88,095
Vehicles and motor equipment	129,228	-	-	129,228
Total capital assets being depreciated	<u>24,394,719</u>	<u>2,020,968</u>	<u>-</u>	<u>26,415,687</u>
Less accumulated depreciation for:				
Plant and distribution systems	4,319,275	523,974	-	4,843,249
Furniture and equipment	59,521	3,189	-	62,710
Vehicles and motor equipment	90,492	9,136	-	99,628
Total accumulated depreciation	<u>4,469,288</u>	<u>\$ 536,299</u>	<u>\$ -</u>	<u>5,005,587</u>
Total capital assets being depreciated, net	<u>19,925,431</u>			<u>21,410,100</u>
Total Water and Sewer Fund District, Net	<u>\$ 22,541,279</u>			<u>\$ 22,178,480</u>

Discretely presented component unit

ABC Board:

Land	\$ 25,405
Buildings	161,798
Equipment	45,643
Construction in progress	35,571
Less A/D	<u>(145,087)</u>
Property and Equipment, net	<u>\$ 123,330</u>

B. Liabilities1. Payables

Payables at the government-wide level at June 30, 2015, were as follows:

	<u>Vendors</u>	<u>Accrued Interest</u>	<u>Total</u>
Governmental Activities	\$ 465,978	\$ 95,585	\$ 561,563
Business-type Activities	\$ 58,179	\$ 21,440	\$ 79,619

2. Pension Plan and Other Post Employment Obligationsa. Local Governmental Employees' Retirement System

Plan Description. Camden County and the ABC Board are participating employers in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic postretirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2015, was 7.41% of compensation for law enforcement officers and 7.07% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were \$220,612 for the year ended June 30, 2015.

Refunds of Contributions – County employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the County reported an asset of \$288,268 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2014. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013. The total pension liability was then rolled forward to the measurement date of June 30, 2014 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2014, the County's proportion was .04890%, which was an increase of .0037% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the County recognized pension expense of \$30,204. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected and actual experience	\$	-	\$	31,498
Net difference between projected and actual earnings on pension plan investments		-		671,081
Changes in proportion and differences between County contributions and proportionate share of contributions		48,404		-
County contributions subsequent to the measurement date		220,612		
Total	\$	269,016	\$	702,579

\$220,612 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2016	\$ (163,533)
2017	(163,533)
2018	(163,533)
2019	(163,576)
2020	-
Thereafter	-
Total	<u>\$ (654,175)</u>

Actuarial Assumptions. The total pension liability in the December 31, 2013 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary Increases	4.25 to 8.55 percent, including inflation and productivity factor
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2013 valuation were based on the results of an actuarial experience study for the period January 1, 2005 through December 31, 2009.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	36.0%	2.5%
Global Equity	40.5%	6.1%
Real Estate	8.0%	5.7%
Alternatives	6.5%	10.5%
Credit	4.5%	6.8%
Inflation	4.5%	3.7%
Total	100%	

The information above is based on 30 year expectations developed with the consulting actuary for the 2013 asset liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.19%. All rates of return and inflation are annualized.

A new asset allocation policy was finalized during the fiscal year ended June 30, 2014 to be effective July 1, 2014. The new asset allocation policy utilizes different asset classes, changes in the structure of certain asset classes, and adopts new benchmarks. Using the asset class categories in the preceding table, the new long-term expected arithmetic real rates of return are: Fixed Income 2.2%, Global Equity 5.8%, Real Estate 5.2%, Alternatives 9.8%, Credit 6.8% and Inflation Protection 3.4%.

Discount rate. The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 7.25 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1 % Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability (asset)	\$978,506	(\$288,268)	(\$1,354,851)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

b. Law Enforcement Officers Special Separation Allowance

(1) Plan Description - Camden County administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. For reporting purposes, the Separation Allowance is presented as a pension trust fund; however, it does not meet the criteria for trust funds outlined in GASB Statement 68.

All full-time County law enforcement officers are covered by the Separation Allowance. At the December 31, 2014, the Separation Allowance's membership consisted of:

Retirees Receiving Benefits	-
Terminated Plan Members Entitled to, But Not Yet Receiving Benefits	-
Active Plan Members	15
Total	<u>15</u>

A separate report was not issued for the plan.

(2) Summary of Significant Accounting Policies

Basis of Accounting - The County has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting.

Method Used to Value Investments - No funds are set aside to pay benefits and administration costs. These expenditures are paid as they come due. No liability is reported on the Statement of Net Assets due to the amount not being material.

(3) Contributions

The County is required by article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. There were no contributions made by employees.

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description - The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of the State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy - Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2015 were \$209,939, which consisted of \$145,096 from the County and \$64,843 from the law enforcement officers.

d. Register of Deeds' Supplemental Pension Fund

Plan Description. Camden County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, defined benefit plan administered by the North Carolina Department of State Treasurer. RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Registers of Deeds' Supplemental Pension Fund is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. An individual's benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual's eligibility is based on at least 10 years of service as a register of deeds with the individual's share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed.

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$3,631 for the year ended June 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the County reported an asset of \$22,909 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2014. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013. The total pension liability was then rolled forward to the measurement date of June 30, 2014 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2014, the County's proportion was .113%, which was an increase of .012% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the County recognized pension expense of \$220. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	- \$

Net difference between projected and actual earnings on pension plan investments	-	123
Changes in proportion and differences between County contributions and proportionate share of contributions	1,967	-
County contributions subsequent to the measurement date	3,631	
Total	\$ 5,598	\$ 123

\$3,631 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30

2016	\$ 461
2017	461
2018	461
2019	461
2020	-
Thereafter	-

Actuarial Assumptions. The total pension liability in the December 31, 2013 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary Increases	4.25 to 7.75 percent, including inflation and productivity factor
Investment rate of return	5.75 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2013 valuation were based on the results of an actuarial experience study for the period January 1, 2005 through December 31, 2009.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2014 is 2.5%:

The information above is based on 30 year expectations developed with the consulting actuary for the 2013 asset liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.19%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 5.75%. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 5.75 percent, as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current rate:

	1 % Decrease (4.75%)	Discount Rate (5.75%)	1% Increase (6.75%)
County's proportionate share of the net pension liability (asset)	(\$20,571)	(\$22,909)	(\$24,918)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

e. Other Post Employment Benefits

Healthcare Benefits

Plan Description - Under the terms of the County resolution, the County administers a single-employer defined benefit Healthcare Benefits Plan (the HCB Plan). As of July 1, 2006, this plan provides postemployment healthcare benefits to retirees of the County, provided they participate in the North Carolina Local Governmental Employees' Retirement System (System) and have at least twenty years of creditable service with the County. The County pays the full cost of coverage for these benefits through private insurers. The County Board may amend the benefit provisions. A separate report was not issued for the plan. If hired after January 8, 2013 no health benefits will be paid for retirees.

Membership of the HCB Plan consisted of the following at December 31, 2014, the date of latest actuarial valuation:

	General Employees	Law Enforcement Officers
Retirees and dependents receiving benefits	-	-
Terminated plan members entitled to but not yet receiving benefits	-	-
Active plan members	38	15
Total	38	15

Funding Policy - The County pays the full cost of coverage for the healthcare benefits paid to qualified retirees under a County resolution that can be amended by the County Board. The County has chosen to fund the healthcare benefits on a pay as you go basis.

The current ARC rate is 4.01% of annual covered payroll. For the current year, the County contributed \$0. The County obtains healthcare coverage through private insurers. There were no contributions made by employees. The County's obligation to contribute to HCB Plan is established and may be amended by the County Board.

Summary of Significant Accounting Policies. Postemployment expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. No funds are set aside to pay benefits and administration costs. These expenditures are paid as they come due.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer* (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes on the County's net OPEB obligation for the post employment healthcare benefits:

Annual required contribution	\$ 87,943
Interest on net OPEB obligation	14,008
Adjustment to annual required contribution	<u>(19,473)</u>
Annual OPEB cost (expense)	82,478
Contributions made	<u>-</u>
Increase (decrease) in net OPEB obligation	82,478
Net OPEB obligation, beginning of year	<u>350,205</u>
Net OPEB obligation, end of year	<u><u>\$ 432,683</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for June 30, 2015 were as follows:

For Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2013	\$ 70,438	0.00%	\$ 279,776
2014	\$ 70,429	0.00%	\$ 350,205
2015	\$ 82,478	0.00%	\$ 432,683

Funded Status and Funding Progress. As of June 30, 2015 the plan was not funded. The actuarial accrued liability for benefits and, thus, the unfunded actuarial liability (UAAL) was \$663,838. The covered payroll (annual payroll of active employees covered by the plan) was \$2,067,678, and the ratio of UAAL to the covered payroll was 32.11%. easing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents information about the actuarial value of plan assets and the actuarially accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value assets, consistent with the long-term perspective of the calculations.

In the December 31, 2014 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return (net of administrative expenses), which is the expected long-term investment returns on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual medical cost trend increase of 7.50% to 5.00% annually. The investment rate included a 3.00% inflation assumption. The actuarial value of assets, if any, was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five year period. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2014, was 30 years.

f. Other Employment Benefits

The County has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit will be a minimum of \$25,000 and will not exceed \$50,000. Because all death benefit payments are made from the Death Benefit Plan and not by the County, the County does not determine the number of eligible participants. The County has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The County considers these contributions to be immaterial.

4. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The County participates in three self-funded risk financing pools administered by the North Carolina Association of County Commissioners. Through these pools, the County obtains property coverage equal to replacement cost values of owned property subject to a limit of \$125.5 million for any one occurrence, general, auto, professional and employment practices liability coverage of \$2 million per occurrence, auto physical damage coverage for owned autos, at actual cash value, crime coverage of \$250,000 per occurrence, workers' compensation coverage up to the statutory limits and health and dental insurance for County employees. The pools are audited annually by Certified Public Accountants, and the audited financial statements are available to the County upon request. Two of the pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of \$500,000 up to a \$2 million limit for liability coverage, \$600,000 of aggregate annual losses in excess of \$50,000 per occurrence for property, auto physical damage and crime coverage, and single occurrence losses of \$350,000 for workers' compensation. For health and dental insurance, the County is insured through Blue Cross Blue Shield of North Carolina, a private insurance company.

The County carries flood insurance on the renovated courthouse. Other buildings are not insured for flood.

In accordance with G.S. 159-29, the County's employees that have access to \$100 or more at any given time of the County's funds are performance bonded through a commercial surety bond. The Finance Officer is bonded for \$550,000, the tax collector is bonded for \$50,000 and the sheriff is bonded for \$25,000. The remaining employees that have access to funds are bonded under a blanket bond for \$15,000.

There have been no significant reductions in insurance coverage from the previous year and no claims have been made in the past three years.

Camden County ABC Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Board has commercial property, general liability, auto liability, workers' compensation, and employee health coverage. The Board does have liquor legal liability coverage. In accordance with G.S. 18B-803, the ABC Board's employees that have access to the Board's funds are performance bonded through a commercial surety bond. Employees are bonded under an employment practices bond for up to \$5,000 per claim. There have been no significant reductions in insurance coverage in the prior year and settled claims have not exceeded coverage in any of the past three fiscal years.

5. Contingent Liabilities

At June 30, 2015, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

6. Long-Term Obligations

a. Installment Purchases

As authorized by State law [G.S. 160A-20 and 153A-158.1], the County has financed various property acquisitions for use by Camden County Board of Education by installment purchase. The installment purchases were issued pursuant to a deed of trust that requires that legal title remain with the County as long as the debt is outstanding. The County has entered into a lease with Camden County Board of Education that transfers the right and responsibilities for maintenance and insurance of the property to the Board of Education. The lease calls for nominal annual lease payments and also contains a bargain purchase option. The lease term is the same as that of the installment purchase obligation. Due to the economic substance of the transaction, the capital assets associated with the installment purchase obligation are recorded by the Board of Education. These loans are included in the loans described below.

The installment purchases of the County, including the Qualified Zone Academy Bonds, are outlined below:

\$1,000,000 loan from Bank of America, N.A. for renovation and modernization of Camden High School and Camden Middle School. The note is secured by a deed of trust on the two schools and calls for an annual payments of \$50,000 plus 4.4%. This note was paid off and refinanced with a principal amount of \$572,000 and calls for annual payments of \$52,150 plus interest at 2.29%. Matures in 2024.	\$ 417,204
\$2,000,000 loan from Bank of America, N.A. (QZAB) for renovation and modernization of Camden High School and Camden Middle School. The note is secured by a deed of trust on the two schools and calls for annual payments of \$112,334 and no interest is charged. Matures in 2023.	764,326
\$264,000 loan from Rural Housing Service to finance courthouse renovations. The loan is secured by the courthouse. The note calls for annual payments of \$20,297 including interest at 4.5%. Matures in 2026.	173,079
\$453,000 loan from BB&T for the re-finance of a two pumper trucks. The loan calls for annual payments of \$48,072 including interest at 2.09%. Matures in 2021.	212,659
\$725,000 loan from BB&T dated August 16, 2010 for the construction of a Fire Station Building. The loan calls for annual payments of \$36,250 plus interest at 3.89%. Matures in 2027.	580,000
\$1,350,000 loan from Thomas M. Noblitt for the purchase of land. The loan is secured with the property. The loan calls for annual payments of \$150,000 for 9 years. There is no interest stated in the loan. Matures in 2018.	450,000
\$10,000,000 loan from US Department of Agriculture for the construction of an intermediate school. The note calls for annual payments of \$520,000 for 40 years which includes interest at 4.125%. Matures in 2049.	9,147,695
	<u>\$ 11,744,963</u>

b. General Obligation Indebtedness

All general obligation bonds serviced by the County's general fund are collateralized by the full faith, credit, and taxing power of the County. South Camden Water and Sewer District issues general obligation bonds to provide funds for the acquisition and construction of major water and sewer capital improvements. These bonds, which are recorded in the Water District Fund, are collateralized by the full faith, credit, and taxing power of the District. Principal and interest payments are appropriated when due.

The County's general obligation bonds are payable at June 30, 2015, are comprised of the following individual issues:

Serviced by South Camden Water and Sewer District:

\$1,600,000 - 1996 Water District bonds with annual installments of \$17,000 to \$66,000 through June 1, 2036; interest at 4.875%. These Bonds were refinanced with a principal amount of \$1,274,000 with annual installments of \$99,493 plus interest at 3.89%.	\$ 1,147,174
--	--------------

Other Loans:

Drinking Water State Revolving Loan: A loan of \$813,581 calling for 20 annual principal payments of \$40,679 plus interest at 2.87% (payable semiannually). This Note was refinanced during 2013 with a principal amount of \$406,791 with varying annual installments plus interest at 2.19%. Matures in 2032.	284,753
--	---------

State DWSRF Revolving Loan: A loan of \$1,367,122 calling for 20 annual principal payments of \$68,356 plus interest at 2.50%. At year end \$1,307,360 has been drawn down on the loan amount. This associated project was completed during the year and half of the outstanding principal was forgiven. The new payments will be for 20 years at \$32,684 with no stated interest rate. Matures in 2032. 555,628

State Clean Water Bond Loan: A loan of \$1,922,657 calling for 19 annual principal payments of \$101,192 plus interest at 4.02%. This Note was refinanced during 2013 with a principal amount of \$910,732 with varying annual installments plus interest at 2.09%. Matures in 2023. 607,156

Total \$ 2,594,711

Annual debt service requirements to maturity for the County's and District's general obligation bonds and loans are as follows:

Year Ending June 30,	Governmental Activities		Business Type Activities	
	Principal	Interest	Principal	Interest
2016	546,690	421,693	223,423	63,551
2017	553,990	411,788	225,324	58,644
2018	561,577	401,597	227,299	53,663
2019	419,459	390,710	229,351	48,605
2020	427,652	388,683	231,483	43,468
2021-2025	1,573,695	1,739,121	665,604	152,625
2026-2030	1,361,130	1,468,609	550,246	80,643
2031-2035	1,456,643	1,181,018	241,981	10,371
2036-2040	1,738,533	861,466	-	-
2041-2045	2,127,934	472,066	-	-
2046-2049	977,660	60,809	-	-
Total	<u>\$ 11,744,963</u>	<u>\$ 7,797,560</u>	<u>\$ 2,594,711</u>	<u>\$ 511,570</u>

At June 30, 2015 Camden County had a legal debt margin of \$86,274,210.

c. Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2015:

	Balance 6/30/2014	Increases	Decreases	Balance 6/30/2015	Current Portion
Governmental Activities:					
Installment Purchases	\$ 12,384,630	\$ -	\$ (639,666)	\$ 11,744,964	\$ 546,690
OPEB	299,824	63,630	-	363,454	-
Net pension liability (LGERS)	490,351	-	(490,351)	-	-
Compensated absences	206,437	81,250	(78,902)	208,785	81,250
Total governmental activities	<u>\$ 13,381,242</u>	<u>\$ 144,880</u>	<u>\$ (1,208,919)</u>	<u>\$ 12,317,203</u>	<u>\$ 627,940</u>
	Balance 6/30/2014	Additions	Retirements	Balance 6/30/2015	Current Portion
Business Type Activities:					
General obligation debt	\$ 2,816,305	\$ -	\$ (221,594)	\$ 2,594,711	\$ 223,423
OPEB	50,381	18,848	-	69,229	-
Net pension liability (LGERS)	54,483	-	(54,483)	-	-
Compensated Absences	31,340	-	(4,334)	27,006	27,006
Total business type activities	<u>\$ 2,952,509</u>	<u>\$ 18,848</u>	<u>\$ (280,411)</u>	<u>\$ 2,690,946</u>	<u>\$ 250,429</u>

Compensated absences for governmental activities typically have been liquidated in the general fund and are accounted for on a LIFO basis, assuming that employees are taking leave time as it is earned.

The LGERS plan had a net pension asset as of June 30, 2015; however, the plan had a net pension liability at the beginning of the fiscal year.

Debt Related to Capital Activities - Of the total Governmental Activities debt listed only \$1,414,739 relates to assets the County holds title.

Inter-fund Balances and Activity

Transfers From/To Other Funds at June 30, 2015 consists of the following:

From the General fund to:

Water and Sewer Fund (Expenditures)	\$ 135,018
School Capital Fund (Expenditures)	270,966

From School Capital Fund to:

General Fund (school debt)	695,232
----------------------------	---------

Totals	\$ 1,101,216
--------	--------------

Interfund Balances and Activity

None for June 30, 2015.

C. Fund Balance

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

Total fund balance - General Fund	\$ 8,309,353
Less:	
Stabilization by State Statute	607,162
Remaining Fund Balance	\$ 7,702,191

III. Joint Ventures

Developmental Disabilities & Substance abuse Services

The County participates in a joint venture to provide mental health services. East Carolina Behavioral Health (ECBH) coordinates these services through third party providers. The County is one of nineteen county governments participating as a joint venture. Camden County appointed one board member (commissioner) to the ECBH's finance committee. The venture was established as a joint venture among the participating counties to coordinate funding from federal and State agencies and also to realize economies of scale in the providing of mental health services. In accordance with the intergovernmental agreement between the participating governments and ECBH, the County appropriated \$20,000 to the ECBH to supplement its activities. None of the participating governments have any equity interest in the ECBH, so no equity interest has been reflected in the financial statements at June 30, 2015. Complete financial statements can be obtained from the ECBH's office at 112 Health Drive, Greenville, North Carolina 27834-7704.

Central Communications/Emergency Management System

The Emergency Management System was established as a joint venture between Camden County, Pasquotank County, and the City of Elizabeth City to coordinate grant funds and realize economies of scale. Each entity appoints one member to the governing board. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$225,333 to the System to supplement its activities. None of the participating governments have any equity interest in the System, so no equity interest has been reflected in the financial statements at June 30, 2015. Complete financial statements for the System can be obtained from the System's office at 103 S. Road Street, Elizabeth City, North Carolina 27909.

Albemarle District Jail

The operation of the Jail is shared with two other counties in the surrounding area. Each county's contributions are based on a per capita assessment based on the most recent census figures available, and each county appoints one or more members to the Board. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$405,920 to the Jail to supplement its activities. None of the participating governments have any equity interest in the Jail, so no equity interest has been reflected in the financial statements at June 30, 2015. Complete financial statements for the Jail can be obtained from the Jail's office at 320 S. Hughes Blvd., Elizabeth City, North Carolina 27907.

Albemarle Commission

The County is a member of the Albemarle Commission, which is a voluntary association of county governments. The Commission was established as a joint venture among the participating counties to coordinate funding from federal and State agencies. – the makeup is 1 elected official from each of the 10 counties with a term that does not expire unless the individual is no longer an elected official or another appointment is made by the county. Four at-large members that rotate off the AC Board every 2 years. Currently, the members until the end of the month, are from Currituck, Dare, Gates and Hyde. Starting in January, the members will be from Pasquotank, Perquimans, Tyrrell and Washington until December 31st 2018. On January 1, 2019 the members will be from Camden Chowan Currituck and Dare. The County paid membership fees of \$6,549 to the Commission during the fiscal year ended June 30, 2015.

Regional Confinement Facility

The County is a member of the Regional Jail Facility, which is an agreement of three county governments to provide financing, construction and operation of a regional jail. The Facility was established as a joint venture among the participating counties to coordinate funding from local, federal, and State agencies. The County contributed \$190,754 to the Facility during the fiscal year ended June 30, 2015.

Albemarle Regional Health Services (ARHS)

Albemarle Regional Health Services is a voluntary association of seven county governments. ARHS was established as a joint venture among the participating counties to coordinate funding from federal and State agencies and to realize economies of scale in providing health care services. The County contributed \$35,820 to ARHS during the year ended June 30, 2015. None of the participating governments have any equity interest in ARHS, so no equity interest has been reflected in the financial statements at June 30, 2015. Complete financial statements can be obtained at ARHS's office on 711 Roanoke Avenue, Elizabeth City, North Carolina 27909.

IV. Benefit Payments Issued by the State

The amounts listed below were paid directly to individual recipients by the State from federal and State moneys. County personnel are involved with certain functions, primarily eligibility determinations, which cause benefit payments to be issued by the State. These amounts disclose this additional aid to the County recipients that do not appear in the basic financial statements because they are not revenues and expenditures of the County.

	Federal	State
Adoption Assistance	\$ 2,084	\$ 29
Low Income Energy Assistance	30,600	-
Medicaid	4,497,476	2,497,351
NC Health Choice	138,173	43,373
Foster Care	27,629	-
WIC	23,613	-

V. Summary Disclosure of Significant Commitments and Contingencies

Federal and State Assisted Programs

The County has received proceeds from federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant moneys to the grantor agencies. Management believes that any required refunds will be immaterial. no provision has been made in the accompanying financial statements for the refund of grant moneys.

VI. Significant Effects of Subsequent Events

There are no subsequent events that would have a material affect on the financial statements. Subsequent events have been analyzed through the date that the financial statements were available to be issued.

VII. Change in Accounting Principles/Restatement

The County implemented Governmental Accounting Standards Board (GASB) statement 68, Accounting and Financial Reporting for Pensions (an amendment of GASB Statement No.27), in the fiscal year ending June 30, 2015. The implementation of the statement required the City to record beginning net pension liability and the effects on net position of contributions made by the County during the measurement period (fiscal year ending June 30, 2014). As a result, net position for the governmental and business-type activities decreased by \$277,164 and \$33,570, respectively. Also, debt calculated on a QZAB agreement was incorrectly stated in prior years this resulted in net position for the governmental activities increasing by \$3,026,210.

**Camden County, North Carolina
Other Post Employment Benefits
Required Supplementary Information
Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b - a)/c)
12/31/2011	-	\$ 565,640	\$ 565,640	0.0%	\$ 2,375,630	23.80%
12/31/2012	-	\$ 636,078	\$ 636,078	0.0%	\$ 2,788,528	22.81%
12/31/2013	-	\$ 636,078	\$ 636,078	0.0%	\$ 2,788,528	22.81%
12/31/2014	-	\$ 663,838	\$ 663,838	0.0%	\$ 2,067,678	32.11%

**Camden County, North Carolina
Other Post Employment Benefits
Required Supplementary Information
Schedule of Employer Contributions**

<u>Year Ended June 30,</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2013	70,438	0.00%
2014	70,190	0.00%
2015	87,493	0.00%

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation Date	December 31, 2014
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percent of Pay Open
Remaining Amortization Period	30 Years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	4.00%
Medical Cost Trend	7.5% - 5.00%
Includes Inflation at	3.00%

Camden County, North Carolina
Camden County's Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Two Fiscal Years

Local Government Employees' Retirement System

	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability (asset) (%)	0.0489%	0.0452%
County's proportion of the net pension liability (asset) (\$)	\$ (288,268)	\$ 544,834
County's covered-employee payroll	\$ 2,915,721	\$ 2,883,647
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(9.89%)	18.89%
Plan fiduciary net position as a percentage of the total pension liability**	102.64%	94.35%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

Camden County, North Carolina
Camden County's Contributions
Required Supplementary Information
Last Two Fiscal Years

Local Government Employees' Retirement System

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 220,612	\$ 219,096
Contributions in relation to the contractually required contribution	220,612	219,096
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 2,915,721	\$ 2,883,647
Contributions as a percentage of covered-employee payroll	7.57%	7.14%

Camden County, North Carolina
Camden County's Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Two Fiscal Years

Registers of Deeds' Supplemental Pension Fund

	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability (asset) (%)	0.1011%	0.1130%
County's proportion of the net pension liability (asset) (\$)	\$ (22,909)	\$ (24,145)
County's covered-employee payroll	\$ 51,364	\$ 54,047
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(44.60%)	(44.67%)
Plan fiduciary net position as a percentage of the total pension liability**	193.88%	190.50%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the ROD plan.

**Camden County, North Carolina
Camden County's Contributions
Required Supplementary Information
Last Two Fiscal Years**

Registers of Deeds' Supplemental Pension Fund

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 3,631	\$ 3,821
Contributions in relation to the contractually required contribution	3,631	3,821
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 51,364	\$ 54,047
Contributions as a percentage of covered-employee payroll	7.07%	7.14%

**Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015**

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad Valorem Taxes:			
Taxes	\$	\$ 7,342,599	\$
Penalties and Interest		85,008	
Total	<u>7,175,778</u>	<u>7,427,607</u>	<u>251,829</u>
Other Taxes and Licenses:			
Local option sales tax		1,075,177	
Utilities sales tax		651,908	
Telecommunications tax		71,224	
Scrap tire disposal tax		21,470	
Video franchise fee		75,226	
White goods tax		3,996	
Medicaid hold harmless		682,580	
Total	<u>2,131,100</u>	<u>2,581,581</u>	<u>450,481</u>
Unrestricted Intergovernmental revenues:			
Beer and wine tax		48,309	
Payments in lieu of taxes		1,014	
ABC profit distribution		61,011	
Total	<u>62,000</u>	<u>110,334</u>	<u>48,334</u>
Restricted Intergovernmental:			
State and Federal Grants		1,076,992	
ABC profits for law enforcement		4,098	
Solid waste disposal tax		9,722	
Court facilities fees		19,174	
Total	<u>1,538,125</u>	<u>1,109,986</u>	<u>(428,139)</u>
Permits and Fees:			
Pet licenses		305	
Gun permits		14,392	
Fines and forfeitures		111,723	
Register of Deeds		163,940	
Business registration fee		260	
Other fees		17,080	
Building permits and inspections, including land use fees		533,421	
Total	<u>851,596</u>	<u>841,121</u>	<u>(10,475)</u>

**Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015**

	Final Budget	Actual	Variance Positive (Negative)
Sales and Services:			
Rent and Concessions		33,610	
Jail fees		2,541	
Officer fees		31,961	
Total	<u>76,201</u>	<u>68,112</u>	<u>(8,089)</u>
Investment Earnings: Interest	<u>30,500</u>	<u>56,733</u>	<u>26,233</u>
Miscellaneous:			
Sale of fixed assets		2,425	
Insurance proceeds		953	
Sale of recyclables		16,535	
Other		4,038	
Total	<u>22,000</u>	<u>23,951</u>	<u>1,951</u>
TOTAL REVENUES	<u>11,887,300</u>	<u>12,219,425</u>	<u>332,125</u>
Expenditures:			
General Government:			
Governing body		108,514	
Administration		399,924	
Finance		203,088	
Tax administration		374,120	
Personnel		63,210	
Legal		78,361	
Register of deeds		226,756	
Elections		157,407	
Public buildings		317,030	
Court facilities		38,840	
Total general government	<u>2,163,914</u>	<u>1,967,250</u>	<u>196,664</u>

Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Final Budget	Actual	Variance Positive (Negative)
Public Safety:			
Sheriff		1,500,782	
Jail		188,335	
Regional jail		405,920	
Juvenile justice and delinquency program		63,042	
School resource officer		62,147	
Inspections		110,521	
Contribution to fire districts		484,422	
Emergency management		277,294	
Central communications		225,333	
Medical examiner		3,600	
Total	<u>3,395,961</u>	<u>3,321,396</u>	<u>74,565</u>
Economic and physical development:			
Economic development		147,072	
Agricultural extension		59,249	
Planning		228,059	
Albemarle commission		6,549	
Resource conservation and development		750	
Public transportation authority		12,896	
Soil/water conservation		76,024	
Total	<u>637,452</u>	<u>530,599</u>	<u>106,853</u>
Human services:			
Health:			
Nutrition programs		24,252	
Mosquito control		173	
Albemarle hopeline		2,000	
Camden food pantry		2,000	
Regional health		35,820	
Other health programs		7,168	
Total human services	<u>87,759</u>	<u>71,413</u>	<u>16,346</u>
Mental Health:			
Regional mental health		20,000	
Total	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Transportation: Traffic	<u>3,560</u>	<u>2,840</u>	<u>720</u>

**Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015**

	Final Budget	Actual	Variance Positive (Negative)
Social services:			
Administration		896,775	
Day care		117,293	
Medical assistance		16,406	
County provided assistance		45,594	
Adoptions		7,718	
Aid to the blind program		887	
Foster care		32,635	
Crisis intervention		20,447	
Work first program		32,216	
LIEAP expenses		30,600	
Other assistance		2,689	
Total social services	<u>1,340,403</u>	<u>1,203,260</u>	<u>137,143</u>
Total Human Services	<u>1,451,722</u>	<u>1,297,513</u>	<u>154,209</u>
Cultural and Recreational:			
Recreation		244,489	
Library		189,635	
Museum		67,927	
College of the Albemarle		40,000	
Senior citizens services		118,174	
Total Cultural and Recreational	<u>756,629</u>	<u>660,225</u>	<u>96,404</u>
Environmental protection:			
Public works administration		110,695	
Forestry program		50,074	
Beaver management assistance program		-	
Sanitation		605,072	
Total environmental protection	<u>843,803</u>	<u>765,841</u>	<u>77,962</u>
Education:			
Public Schools:			
Current Expense		1,977,565	
Capital Outlay		-	
Total Education	<u>1,977,565</u>	<u>1,977,565</u>	<u>-</u>
Debt Service:			
Principal Retirement		563,460	
Interest and Fees		402,069	
Total Debt Service	<u>965,529</u>	<u>965,529</u>	<u>-</u>
TOTAL EXPENDITURES	<u>12,192,575</u>	<u>11,485,918</u>	<u>706,657</u>
Revenues over Expenditures	<u>(305,275)</u>	<u>733,507</u>	<u>1,038,782</u>

**Camden County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Other financing sources (uses):			
Fund Balance Appropriated		-	
Transfers (to)/from Other Funds:			
Special revenue - school capital fund		695,232	
Special revenue - school capital fund		(270,966)	
Water and sewer district		(135,018)	
Total Other Financing Sources (Uses)	<u>305,275</u>	<u>289,248</u>	<u>(16,027)</u>
 Net change in fund balance	 \$ <u>-</u>	 1,022,755	 \$ <u>1,022,755</u>
 Fund balances:			
Beginning of year, July 1		<u>7,286,598</u>	
End of year, June 30		<u>\$ 8,309,353</u>	

Camden County, North Carolina
Fire District Funds - Courthouse and Shiloh
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues:			
Ad valorem taxes	\$	\$ 76,523	\$
Restricted intergovernmental		29,898	
Other taxes		301,279	
Investment earnings		3,795	
Other fees		9,000	
Miscellaneous		1,251	
Total Revenues	<u>479,367</u>	<u>421,746</u>	<u>(57,621)</u>
Expenditures:			
Public safety:			
Salaries and benefits		5,955	
Operating expenses		241,178	
Capital outlay		83,000	
Debt service: Principal and Interest		-	
Total Expenditures	<u>479,367</u>	<u>330,133</u>	<u>149,234</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>91,613</u>	<u>91,613</u>
Other Financing Sources (Uses):			
Proceeds from Installment Loan	-	-	-
Transfer to General Fund	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Uses	-	91,613	91,613
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	91,613	\$ <u>91,613</u>
Fund Balance:			
Beginning of Year, July 1		<u>377,851</u>	
End of Year, June 30		<u>\$ 469,464</u>	

Camden County, North Carolina
Special Capital Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Other taxes	\$	\$ 587,693	\$
Land sale		-	
Investment earnings		22,101	
Total Revenue	<u>270,000</u>	<u>609,794</u>	<u>339,794</u>
Expenditures			
Operating expenses		416,147	
Capital outlay		-	
Total Expenditures	<u>840,973</u>	<u>416,147</u>	<u>424,826</u>
Revenues Over (Under) Expenditures	<u>(570,973)</u>	<u>193,647</u>	<u>764,620</u>
Other Financing Sources (Uses):			
Transfers from other funds		-	-
Proceeds from Lease Purchase		-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(570,973)	193,647	764,620
Fund Balance Appropriated	<u>570,973</u>	<u>-</u>	<u>(570,973)</u>
Net change in fund balance	\$ <u>-</u>	193,647	\$ <u>193,647</u>
Fund Balance:			
Beginning of Year, July 1		<u>2,589,319</u>	
End of Year, June 30		\$ <u>2,782,966</u>	

Camden County, North Carolina
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2015

	Automation Enhancement and Preserva- tion Fund	Watershed Fund	Dismal Swamp Visitor Center	School Cap Fund	South Mills VFD	Joyce Creek Drainage Fund
Assets:						
Cash and investments	\$ 14,779	\$ 88,684	\$ 88,368	\$ -	\$ 383,228	\$ 221,428
Restricted Cash	-	-	-	272,370	-	-
Accounts receivable	-	-	387	61,633	5,081	-
Taxes receivable (net)	-	-	-	-	1,404	1,154
Total Assets	\$ 14,779	\$ 88,684	\$ 88,755	\$ 334,003	\$ 389,713	\$ 222,582
Liabilities and Fund Balances:						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ 6,152	\$ -	\$ 565	\$ 23
Due from other funds	-	-	-	-	-	-
Total liabilities	-	-	6,152	-	565	23
Deferred Inflows of Resources						
Property taxes receivable	-	-	-	-	1,404	1,154
Total deferred inflows of resources	-	-	-	-	1,404	1,154
Fund Balances:						
Restricted						
Stabilization by State Statute	-	-	387	61,633	5,081	-
Register of Deeds	14,779	-	-	-	-	-
Fire Protection	-	-	-	-	382,663	-
Committed						
Tax Revaluation	-	-	-	-	-	-
School capital	-	-	-	272,370	-	-
Economic development	-	88,684	82,216	-	-	221,405
Total fund balances	14,779	88,684	82,603	334,003	387,744	221,405
Total liabilities, deferred inflows of resources, and fund balances	\$ 14,779	\$ 88,684	\$ 88,755	\$ 334,003	\$ 389,713	\$ 222,582

Special Revenue Funds				Capital Project Funds			
Community Park Trust	Eco Park Fund	School Fund	Revaluation Fund	Total Nonmajor Special Revenue Funds	Scattered Housing Grant	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
\$ -	\$ 153,508	\$ 7,070	\$ 394,615	\$ 1,351,680	\$ 854	\$ 854	\$ 1,352,534
-	-	-	-	272,370	-	-	272,370
415,912	-	-	8	483,021	5,676	5,676	488,697
-	-	-	-	2,558	-	-	2,558
<u>\$ 415,912</u>	<u>\$ 153,508</u>	<u>\$ 7,070</u>	<u>\$ 394,623</u>	<u>\$ 2,109,629</u>	<u>\$ 6,530</u>	<u>\$ 6,530</u>	<u>\$ 2,116,159</u>
\$ 156,156	\$ -	\$ -	\$ 23	\$ 162,919	\$ -	\$ -	\$ 162,919
-	-	-	-	-	-	-	-
<u>156,156</u>	<u>-</u>	<u>-</u>	<u>23</u>	<u>162,919</u>	<u>-</u>	<u>-</u>	<u>162,919</u>
-	-	-	-	2,558	-	-	2,558
-	-	-	-	2,558	-	-	2,558
415,912	-	-	8	483,021	5,676	5,676	488,697
-	-	-	-	14,779	-	-	14,779
-	-	-	-	382,663	-	-	382,663
-	-	-	394,592	394,592	-	-	394,592
-	-	-	-	272,370	-	-	272,370
(156,156)	153,508	7,070	-	396,727	854	854	397,581
<u>259,756</u>	<u>153,508</u>	<u>7,070</u>	<u>394,600</u>	<u>1,944,152</u>	<u>6,530</u>	<u>6,530</u>	<u>1,950,682</u>
<u>\$ 415,912</u>	<u>\$ 153,508</u>	<u>\$ 7,070</u>	<u>\$ 394,623</u>	<u>\$ 2,109,629</u>	<u>\$ 6,530</u>	<u>\$ 6,530</u>	<u>\$ 2,116,159</u>

Camden County, North Carolina
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Fiscal Year Ended June 30, 2015

	Auto Enhancement and Preserva- tion Fund	Watershed Fund	Dismal Swamp Visitor Center	School Cap Fund	South Mills VFD	Joyce Creek Drainage Fund
Revenues:						
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ 46,949	\$ 23,411
Other taxes	-	-	-	368,134	183,142	-
Local contributions	-	-	-	150,000	-	-
Donations	-	-	-	-	-	-
Investment earnings	97	384	-	4,439	2,822	1,672
Sales	-	-	23,302	-	-	-
Miscellaneous	4,704	-	12,500	2,713	-	-
Federal and State grants	-	-	142,857	-	28,775	-
Fees	-	94,922	44	-	-	-
Total revenues	<u>4,801</u>	<u>95,306</u>	<u>178,703</u>	<u>525,286</u>	<u>261,688</u>	<u>25,083</u>
Expenditures:						
General government	4,000	-	-	-	-	-
Public safety	-	-	-	-	134,643	-
Environmental protection	-	-	-	-	-	11,387
Economic and physical development	-	6,622	-	-	-	-
Cultural and recreation	-	-	177,821	-	-	-
Education	-	-	-	298,783	-	-
Debt service:						
Principal retirement	-	-	-	-	76,205	-
Interest and fees	-	-	-	-	29,252	-
Total Expenditures	<u>4,000</u>	<u>6,622</u>	<u>177,821</u>	<u>298,783</u>	<u>240,100</u>	<u>11,387</u>
Revenues Over (Under) Expenditures	<u>801</u>	<u>88,684</u>	<u>882</u>	<u>226,503</u>	<u>21,588</u>	<u>13,696</u>
Other Financing Sources (Uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers from (to) other sources	-	-	-	(695,232)	-	-
Transfers from (to) CU	-	-	-	-	-	-
Transfers from (to) other sources	-	-	-	270,966	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(424,266)</u>	<u>-</u>	<u>-</u>
Net change in Fund Balance	801	88,684	882	(197,763)	21,588	13,696
Fund balances:						
Beginning of Year, July 1	<u>13,978</u>	<u>-</u>	<u>81,721</u>	<u>531,766</u>	<u>366,156</u>	<u>207,709</u>
End of year, June 30	<u>\$ 14,779</u>	<u>\$ 88,684</u>	<u>\$ 82,603</u>	<u>\$ 334,003</u>	<u>\$ 387,744</u>	<u>\$ 221,405</u>

Capital
Project Fund

Community Park Trust	Eco Park Fund	School Fund	Revaluation Fund	Total Nonmajor Special Revenue Funds	Scattered Housing Grant	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 70,360	\$ -	\$ -	\$ 70,360
7,549	-	4,228	-	563,053	-	-	563,053
-	-	-	-	150,000	-	-	150,000
-	-	-	-	-	-	-	-
1,716	838	70	3,321	15,359	-	-	15,359
-	-	-	-	23,302	-	-	23,302
-	-	-	-	19,917	-	-	19,917
412,411	-	-	-	584,043	99,190	99,190	683,233
-	40,000	-	-	134,966	-	-	134,966
<u>421,676</u>	<u>40,838</u>	<u>4,298</u>	<u>3,321</u>	<u>1,561,000</u>	<u>99,190</u>	<u>99,190</u>	<u>1,660,190</u>
-	-	-	88,201	92,201	-	-	92,201
-	-	-	-	134,643	-	-	134,643
-	-	-	-	11,387	-	-	11,387
-	-	-	-	6,622	111,527	111,527	118,149
449,849	-	-	-	627,670	-	-	627,670
-	-	35,000	-	333,783	-	-	333,783
-	-	-	-	76,205	-	-	76,205
-	-	-	-	29,252	-	-	29,252
<u>449,849</u>	<u>-</u>	<u>35,000</u>	<u>88,201</u>	<u>1,311,763</u>	<u>111,527</u>	<u>111,527</u>	<u>1,423,290</u>
<u>(28,173)</u>	<u>40,838</u>	<u>(30,702)</u>	<u>(84,880)</u>	<u>249,237</u>	<u>(12,337)</u>	<u>(12,337)</u>	<u>236,900</u>
-	-	-	-	-	-	-	-
-	-	-	-	(695,232)	-	-	(695,232)
-	-	-	-	-	-	-	-
-	-	-	-	270,966	-	-	270,966
-	-	-	-	(424,266)	-	-	(424,266)
(28,173)	40,838	(30,702)	(84,880)	(175,029)	(12,337)	(12,337)	(187,366)
<u>287,929</u>	<u>112,670</u>	<u>37,772</u>	<u>479,480</u>	<u>2,119,181</u>	<u>18,867</u>	<u>18,867</u>	<u>2,138,048</u>
<u>\$ 259,756</u>	<u>\$ 153,508</u>	<u>\$ 7,070</u>	<u>\$ 394,600</u>	<u>\$ 1,944,152</u>	<u>\$ 6,530</u>	<u>\$ 6,530</u>	<u>\$ 1,950,682</u>

Camden County, North Carolina
Automation Enhancement and Preservation Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues			
Fees	\$	\$ 4,704	\$
Investment Earnings		97	
Other income		-	
Total revenues	<u>4,100</u>	<u>4,801</u>	<u>701</u>
Expenditures:			
Operating expenses		4,000	
Total Expenditures	<u>4,100</u>	<u>4,000</u>	<u>100</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>801</u>	<u>801</u>
Other Financing Sources (Uses):			
Transfers from Other Funds		-	
Transfers to Other Funds		-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Uses	<u>-</u>	<u>801</u>	<u>801</u>
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	801	\$ <u>801</u>
Fund Balance:			
Beginning of Year, July 1		<u>13,978</u>	
End of Year, June 30		<u>\$ 14,779</u>	

Camden County, North Carolina
Watershed Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues			
Fees	\$	\$ 94,922	\$
Investment earnings		384	
Total revenues	<u>129,754</u>	<u>95,306</u>	<u>34,448</u>
Expenditures:			
Operating expenses		<u>6,622</u>	
Total Expenditures	<u>129,754</u>	<u>6,622</u>	<u>123,132</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>88,684</u>	<u>88,684</u>
Net change in fund balance	-	88,684	88,684
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	88,684	\$ <u>88,684</u>
Fund Balance:			
Beginning of Year, July 1		<u>-</u>	
End of Year, June 30		<u>\$ 88,684</u>	

Camden County, North Carolina
Dismal Swamp Visitor Center
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues			
Restricted Intergovernmental	\$	\$ 142,857	\$
Sales		23,302	
Miscellaneous		12,544	
Total Revenue	<u>177,895</u>	<u>178,703</u>	<u>808</u>
Expenditures			
Salaries and benefits		144,429	
Operating expenses		33,392	
Total Expenditures	<u>177,895</u>	<u>177,821</u>	<u>74</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>882</u>	<u>882</u>
Other Financing Sources (Uses):			
Transfers from other funds	-	-	-
Proceeds from Lease Purchase	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	882	882
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	882	\$ <u>882</u>
Fund Balance:			
Beginning of Year, July 1		<u>81,721</u>	
End of Year, June 30		\$ <u><u>82,603</u></u>	

Camden County, North Carolina
School Capital Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Other taxes	\$	\$ 368,134	\$
Restricted intergovernmental revenues		150,000	
Miscellaneous		2,713	
Investment earnings		4,439	
Total Revenues	<u>482,500</u>	<u>525,286</u>	<u>42,786</u>
Expenditures:			
Education:			
Operating expenses		298,783	
Debt service: Principal		-	
Debt service: Interest		-	
Total Expenditures	<u>590,000</u>	<u>298,783</u>	<u>291,217</u>
Revenues Over (Under) Expenditures	<u>(107,500)</u>	<u>226,503</u>	<u>334,003</u>
Other Financing Sources (Uses):			
Transfer from other funds	270,966	270,966	-
Transfer to other funds	<u>(695,232)</u>	<u>(695,232)</u>	-
Total Other Financing Sources (Uses)	<u>(424,266)</u>	<u>(424,266)</u>	-
Revenues and Other Financing Sources Over (Under) Uses	(531,766)	(197,763)	334,003
Fund Balance Appropriated	<u>531,766</u>	-	<u>(531,766)</u>
Net change in fund balance	\$ <u><u>-</u></u>	(197,763)	\$ <u><u>(197,763)</u></u>
Fund Balance:			
Beginning of Year, July 1		<u>531,766</u>	
End of Year, June 30		\$ <u><u>334,003</u></u>	

Camden County, North Carolina
Fire District Fund - South Mills
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues:			
Ad valorem taxes	\$	\$ 46,949	\$
Other taxes		183,142	
Investment earnings		2,822	
Other grants		28,775	
Other fees		-	
Total Revenues	<u>251,139</u>	<u>261,688</u>	<u>10,549</u>
Expenditures:			
Public safety:			
Salaries and benefits		6,525	
Operating expenses		128,118	
Capital outlay		-	
Debt service: Principal and Interest		105,457	
Total Expenditures	<u>251,139</u>	<u>240,100</u>	<u>11,039</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>21,588</u>	<u>21,588</u>
Other Financing Sources (Uses):			
Proceeds from Installment Loan	-	-	-
Transfer to General Fund	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Uses	-	21,588	21,588
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	21,588	\$ <u>21,588</u>
Fund Balance:			
Beginning of Year, July 1		<u>366,156</u>	
End of Year, June 30		\$ <u>387,744</u>	

Camden County, North Carolina
Drainage Fund - Joyce Creek
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues:			
Ad valorem taxes	\$	\$ 23,411	\$
Investment earnings		1,672	
Total Revenues	<u>50,724</u>	<u>25,083</u>	<u>(25,641)</u>
Expenditures:			
Environmental Protection:			
Operating expenses		11,387	
Capital outlay		-	
Total Expenditures	<u>50,724</u>	<u>11,387</u>	<u>39,337</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>13,696</u>	<u>13,696</u>
Other Financing Sources (Uses):			
Proceeds from Installment Loan	-	-	-
Transfer to General Fund	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Uses	-	13,696	13,696
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	13,696	\$ <u>13,696</u>
Fund Balance:			
Beginning of Year, July 1		<u>207,709</u>	
End of Year, June 30		<u>\$ 221,405</u>	

Camden County, North Carolina
Community Park Trust Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Restricted Intergovernmental	\$	\$ 412,411	\$
Other taxes		7,549	
Investment earnings		1,716	
Total Revenue	<u>530,872</u>	<u>421,676</u>	<u>(109,196)</u>
Expenditures			
Operating expenses		94,302	
Capital outlay		355,547	
Total Expenditures	<u>530,872</u>	<u>449,849</u>	<u>81,023</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(28,173)</u>	<u>(28,173)</u>
Other Financing Sources (Uses):			
Transfers from other funds	-	-	-
Proceeds from Lease Purchase	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(28,173)	(28,173)
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	(28,173) \$	<u>(28,173)</u>
Fund Balance:			
Beginning of Year, July 1		<u>287,929</u>	
End of Year, June 30		\$ <u><u>259,756</u></u>	

Camden County, North Carolina
Eco Park Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues			
Fees	\$	\$ 40,000	\$
Investment earnings		838	
Total Revenue	<u>500</u>	<u>40,838</u>	<u>40,338</u>
Expenditures			
Operating expenses		-	
Capital outlay		-	
Total Expenditures	<u>101,000</u>	<u>-</u>	<u>101,000</u>
Revenues Over (Under) Expenditures	<u>(100,500)</u>	<u>40,838</u>	<u>141,338</u>
Other Financing Sources (Uses):			
Transfers from other funds	-	-	-
Proceeds from Lease Purchase	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(100,500)</u>	<u>40,838</u>	<u>141,338</u>
Fund Balance Appropriated	<u>100,500</u>	<u>-</u>	<u>(100,500)</u>
Net change in fund balance	<u>\$ -</u>	<u>40,838</u>	<u>\$ 40,838</u>
Fund Balance:			
Beginning of Year, July 1		<u>112,670</u>	
End of Year, June 30		<u>\$ 153,508</u>	

Camden County, North Carolina
School Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues			
Tax penalties and interest	\$	\$ 4,228	\$
Investment earnings		70	
Total Revenue	<u>35,300</u>	<u>4,298</u>	<u>(31,002)</u>
Expenditures			
Operating expenses		35,000	
Capital outlay		-	
Total Expenditures	<u>35,300</u>	<u>35,000</u>	<u>300</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(30,702)</u>	<u>(30,702)</u>
Other Financing Sources (Uses):			
Transfers from other funds	-	-	-
Proceeds from Lease Purchase	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(30,702)	(30,702)
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	(30,702)	\$ <u>(30,702)</u>
Fund Balance:			
Beginning of Year, July 1		<u>37,772</u>	
End of Year, June 30		\$ <u><u>7,070</u></u>	

Camden County, North Carolina
Revaluation Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	2015		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues			
Ad Valorem taxes	\$	\$ -	\$
Investment earnings		3,321	
Total Revenue	<u>2,500</u>	<u>3,321</u>	<u>821</u>
Expenditures			
Operating expenses		88,201	
Capital outlay		-	
Total Expenditures	<u>402,500</u>	<u>88,201</u>	<u>314,299</u>
Revenues Over (Under) Expenditures	<u>(400,000)</u>	<u>(84,880)</u>	<u>315,120</u>
Other Financing Sources (Uses):			
Transfers from other funds		-	-
Proceeds from Lease Purchase		-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(400,000)	(84,880)	315,120
Fund Balance Appropriated	<u>400,000</u>	<u>-</u>	<u>(400,000)</u>
Net change in fund balance	\$ <u>-</u>	(84,880)	\$ <u>(84,880)</u>
Fund Balance:			
Beginning of Year, July 1		<u>479,480</u>	
End of Year, June 30		\$ <u><u>394,600</u></u>	

Camden County, North Carolina
Scattered Housing Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2015

	Project Author - ization	Actual			Variance Favorable (Unfavorable)
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted - infrastructure hook-up 08-C-1844	\$ 37,289	\$ -	\$ -	\$ -	\$ -
Restricted - CDBG grant 11-C-2305	900,000	-	99,190	99,190	
Restricted - SRSF grant	350,000	-	-	-	
Total Revenues	<u>1,287,289</u>	<u>1,422,571</u>	<u>99,190</u>	<u>1,521,761</u>	<u>234,472</u>
Expenditures:					
Current:					
Economic and physical development:	<u>1,287,289</u>	<u>1,405,836</u>	<u>111,527</u>	<u>1,517,363</u>	<u>(230,074)</u>
Revenues over expenditures	<u>-</u>	<u>16,735</u>	<u>(12,337)</u>	<u>4,398</u>	<u>4,398</u>
Other Financing Sources (Uses):					
Transfers in (out)	-	-	-	-	-
Local contribution	<u>-</u>	<u>2,132</u>	<u>-</u>	<u>2,132</u>	<u>(2,132)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,132</u>	<u>-</u>	<u>2,132</u>	<u>(2,132)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 18,867</u>	<u>\$ (12,337)</u>	<u>\$ 6,530</u>	<u>\$ 6,530</u>
Fund Balance:					
Beginning of Year, July 1			<u>18,867</u>		
End of Year, June 30			<u>\$ 6,530</u>		

Camden County, North Carolina
Enterprise Fund - Water & Sewer District
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2015

	2015		Variance Positive (Negative)
	Final Budget	Actual	
Revenues:			
Operating Revenues			
Water sales	\$	\$ 944,082	\$
Tap on Fees		42,900	
Miscellaneous		1,253	
Total water sales	<u>1,050,867</u>	<u>988,235</u>	<u>(62,632)</u>
Waste water sales		121,731	
Miscellaneous		-	
Total waste water sales	<u>100,000</u>	<u>121,731</u>	<u>21,731</u>
Total Operating Revenues	<u>1,150,867</u>	<u>1,109,966</u>	<u>(40,901)</u>
Nonoperating Revenues			
Interest on Investments	<u>3,000</u>	<u>5,350</u>	<u>2,350</u>
Total Revenues	<u>1,153,867</u>	<u>1,115,316</u>	<u>(38,551)</u>
Expenditures:			
Reverse osmosis plant			
Salaries and employee benefits		152,052	
Repairs and maintenance		22,985	
Chemicals		28,435	
Utilities		78,688	
Operating expenses		52,253	
Total	<u>374,827</u>	<u>334,413</u>	<u>40,414</u>
Water distribution:			
Salaries and employee benefits		184,385	
Repairs and maintenance		12,142	
Supplies		12,174	
Contracted services		29,533	
Operating expenses		67,243	
Total	<u>372,816</u>	<u>305,477</u>	<u>67,339</u>
Waste Water treatment:			
Salaries and employee benefits		127,410	
Repairs and maintenance		19,452	
Utilities		32,632	
Contracted services		4,330	
Supplies		5,548	
Operating expenses		34,661	
Total	<u>251,261</u>	<u>224,033</u>	<u>27,228</u>

Camden County, North Carolina
Enterprise Fund - Water & Sewer District
Schedule of Revenues and Expenditures
Budget and Actual - (Non-GAAP)
For the Fiscal Year Ended June 30, 2015

	2015		Variance Positive (Negative)
	Final Budget	Actual	
Budgetary Appropriations:			
Capital Outlay		-	
Interest Paid		67,852	
Debt Principal		221,594	
Total	<u>289,981</u>	<u>289,446</u>	<u>535</u>
Total Expenditures	<u>1,288,885</u>	<u>1,153,369</u>	<u>135,516</u>
Revenues Over (Under) Expenditures	<u>(135,018)</u>	<u>(38,053)</u>	<u>96,965</u>
Other Financing Sources and (Uses):			
Debt Proceeds	-	-	-
Capital Contributions	-	-	-
Transfer from other funds	135,018	135,018	-
Total Other Financing Sources (Uses)	<u>135,018</u>	<u>135,018</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenses and Other Uses	-	96,965	96,965
Appropriated Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Revenues, Other Sources and Appropriated Fund Balance Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 96,965</u>	<u>\$ 96,965</u>

Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:

Revenues, Other Sources and Appropriated Fund Balance Over (Under) Expenditures and Other Uses	<u>\$ 96,965</u>
Reconciling items:	
Capital Outlay	-
Principal Payments	221,594
Debt Proceeds	-
Change in accrued vacation pay	4,334
Other revenues from capital projects	74,528
Change in accrued OPEB	(18,848)
Deferred outflows of resources for contributions made to pension plan in current fiscal year	22,054
Pension expense	(3,020)
Change in accrued interest	534
Expenditures in capital project	(23,150)
Capital contributions from capital projects	867,824
Depreciation	(536,299)
Total reconciling items	<u>609,551</u>
Change in net position	<u>\$ 706,516</u>

Camden County, North Carolina
Water and Sewer District Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2015

	Project Author - ization	Actual		Total to Date	Variance Favorable (Unfavorable)
		Prior Years	Current Year		
Revenues:					
Restricted intergovernmental - Rural Center	\$ 3,400,000	\$ 3,489,950	\$ -	\$ 3,489,950	\$ 89,950
Restricted intergovernmental - CWMTF Funds	3,564,011	3,096,007	-	3,096,007	(468,004)
Restricted intergovernmental - CDBG	600,000	600,000	-	600,000	-
Other	75,905	190,562	72,500	263,062	187,157
Interest Income	-	7,349	2,028	9,377	9,377
Total Revenues	7,639,916	7,383,868	74,528	7,458,396	(181,520)
Expenditures:					
Sewer Construction:					
Legal fees	94,189	51,292	-	51,292	42,897
Land	422,900	70,360	-	70,360	352,540
Engineering	753,855	300,705	23,150	323,855	430,000
Collection system	1,506,029	1,443,078	-	1,443,078	62,951
Construction	6,818,822	6,818,231	-	6,818,231	591
Spray fields	1,133,161	302,362	-	302,362	830,799
Fund reserves	360,943	73,448	-	73,448	287,495
Total	11,089,899	9,059,476	23,150	9,082,626	2,007,273
Revenues over expenditures	(3,449,983)	(1,675,608)	51,378	(1,624,230)	1,825,753
Other Financing Sources (Uses):					
Fund balance appropriated	1,132,861	-	-	-	1,132,861
Revolving loan funds	1,367,122	1,307,809	-	1,307,809	59,313
Transfers In	950,000	582,291	-	582,291	367,709
Total Other Financing Sources (Uses)	3,449,983	1,890,100	-	1,890,100	1,559,883
Revenues, Other Sources Over (Under) Expenditures and Other Uses	\$ -	\$ 214,492	51,378	\$ 265,870	\$ 265,870

Camden County, North Carolina
Water and Sewer District Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2015

	Project Author - ization	Actual		Total to Date	Variance Favorable (Unfavorable)
		Prior Years	Current Year		
Revenues:					
Restricted intergovernmental - CWMTF	\$ 1,464,100	\$ 440,521	\$ 777,145	\$ 1,217,666	\$ (246,434)
Restricted intergovernmental - RC Grant	649,875	602,921	90,679	693,600	43,725
Restricted intergovernmental - DOT Grant	269,810	276,868	-	276,868	7,058
Other	-	18,367	-	18,367	18,367
Interest Income	-	-	-	-	-
Total Revenues	2,383,785	1,338,677	867,824	2,206,501	(177,284)
Expenditures:					
Sewer improvements	2,419,510	2,115,245	173,501	2,288,746	130,764
Professional services	115,000	16,764	-	16,764	98,236
Fund reserves	-	-	-	-	-
Total	2,534,510	2,132,009	173,501	2,305,510	229,000
Revenues over expenditures	(150,725)	(793,332)	694,323	(99,009)	51,716
Other Financing Sources (Uses):					
Fund balance appropriated	35,725	-	-	-	35,725
Transfers In	115,000	150,725	-	150,725	(35,725)
Total Other Financing Sources (Uses)	150,725	150,725	-	150,725	-
Revenues, Other Sources Over (Under) Expenditures and Other Uses	\$ -	\$ (642,607)	694,323	\$ 51,716	\$ 51,716

Camden County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

	<u>Balance</u> <u>July 1, 2014</u>	<u>Net</u> <u>Change</u>	<u>Balance</u> <u>June 30, 2015</u>
Social Services Fund:			
Cash and Investments	\$ <u>9,021</u>	\$ <u>1,678</u>	\$ <u>10,699</u>
Liabilities	\$ <u>9,021</u>	\$ <u>1,678</u>	\$ <u>10,699</u>
Nancy M. and H. Clay Ferebee Fund			
Cash and Investments	\$ <u>1,534</u>	\$ <u>-</u>	\$ <u>1,534</u>
Liabilities	\$ <u>1,534</u>	\$ <u>-</u>	\$ <u>1,534</u>
Total - All Agency Funds:			
Cash and Investments	\$ <u>10,555</u>	\$ <u>1,678</u>	\$ <u>12,233</u>
Liabilities	\$ <u>10,555</u>	\$ <u>1,678</u>	\$ <u>12,233</u>

Camden County, North Carolina
General Fund
Schedule of Ad Valorem Taxes Receivable
June 30, 2015

<u>Fiscal Year</u>	Uncollected Balance <u>July 1, 2014</u>	<u>Additions</u>	<u>Collections And Credits</u>	Uncollected Balance <u>June 30, 2015</u>
2014-2015	\$	\$ 7,228,914	\$ 7,005,115	\$ 223,799
2013-2014	252,748	48,513	216,399	84,862
2012-2013	84,446	48,650	90,870	42,226
2011-2012	45,889	45	20,414	25,520
2010-2011	31,037	49	7,268	23,818
2009-2010	16,118	-	3,055	13,063
2008-2009	14,243	-	2,052	12,191
2007-2008	16,796	-	1,417	15,379
2006-2007	16,066	-	448	15,618
2005-2006	26,944	-	409	26,535
2004-2005	12,397	-	12,397	-
TOTALS	\$ 516,684	\$ 7,326,171	\$ 7,359,844	\$ 483,011
				Less: Allowance for uncollectable taxes
				<u>(124,000)</u>
				Ad valorem taxes - General Fund
				<u>\$ 359,011</u>
				<u>Reconciliation with revenues:</u>
				Ad valorem taxes - General Fund
				\$ 7,427,607
				Ad valorem taxes - Revaluation Fund
				-
				Reconciling items:
				Penalties and Interest
				(85,008)
				Collection of Old Taxes
				-
				Release
				17,245
				<u>Total Reconciling Items</u>
				<u>(67,763)</u>
				Total Collections and Credits
				<u>\$ 7,359,844</u>

Camden County, North Carolina
Analysis of Current Tax Levy
County - Wide Levy
For the Fiscal Year Ended June 30, 2015

	County - wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property Taxes at Current Year Rate	\$ 1,225,250,339	0.5900%	\$ 7,228,977	\$ 6,673,482	\$ 555,495
Total Original Levy	<u>1,225,250,339</u>		<u>7,228,977</u>	<u>6,673,482</u>	<u>555,495</u>
Discoveries:					
Current year taxes	2,233,051	0.5900%	13,175	13,175	-
Total Discoveries	<u>2,233,051</u>		<u>13,175</u>	<u>13,175</u>	<u>-</u>
Abatements					
Current Year Taxes	(2,243,729)	0.5900%	(13,238)	(13,025)	(213)
Total Abatements	<u>(2,243,729)</u>		<u>(13,238)</u>	<u>(13,025)</u>	<u>(213)</u>
Total for Year	<u>\$ 1,225,239,661</u>		7,228,914	6,673,632	555,282
Uncollected taxes at June 30, 2015			<u>223,799</u>	<u>223,589</u>	<u>210</u>
Current year's taxes collected			<u>\$ 7,005,115</u>	<u>\$ 6,450,043</u>	<u>\$ 555,072</u>
Current levy collection percentage			<u>96.90%</u>	<u>96.65%</u>	<u>99.96%</u>

Camden County, North Carolina
Analysis of Current Tax Levy
County - wide Levy
For the Fiscal Year Ended June 30, 2015

Secondary Market Disclosures:

Assessed Valuation:

Assessment Ratio ¹	100 %
Real Property	\$ 1,074,549,735
Personal Property ³	129,980,689
Public Service Companies ²	<u>20,709,237</u>
Total Assessed Valuation	<u>1,225,239,661</u>
Tax Rate per \$100	0.59
Levy (includes discoveries, releases and abatements) ³	<u><u>\$ 7,228,914</u></u>

In addition to the County-wide rate, the following table lists the levies by the County on behalf and fire protection districts for the fiscal year ended June 30:

Fire Protection Districts	<u><u>\$ 111,986</u></u>
---------------------------	--------------------------

¹ Percentage of appraised value has been established by statute.

² Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.

³ The levy includes penalties and multi-rate for motor vehicles.

Camden County, North Carolina
Schedule of Ten Largest Taxpayers
For the Fiscal Year Ended June 30, 2015

Taxpayer	Type of Business	2014 Assessed Valuation	Percentage of Total Assessed Valuation
E & J Holding LLC	Training Facility	\$ 47,091,017	3.84% %
George Wood Farms, Inc.	Farm	12,428,983	1.01%
Albemarle Elec Membership Corp	Utility	7,718,136	0.63%
Dominion North Carolina Power	Utility	6,961,356	0.57%
Blue Sky Development, LLC	Apartment Complex	6,686,441	0.55%
Black Bear Disposal, LLC	Real Estate	6,209,661	0.51%
Camden Square Associates	Real Estate	3,811,695	0.31%
Abner Wayne Staples	Farm	3,126,610	0.26%
Academi Training Center, Inc.	Training Facility	3,016,441	0.25%
Carolina Telephone & Telegraph	Utility	2,779,153	0.23%
Total		<u>\$ 99,829,493</u>	<u>8.15% %</u>



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 3
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 395-4872

**Report On Internal Control Over Financial Reporting And On Compliance and
Other Matters Based On An Audit Of Financial Statements Performed In
Accordance With *Government Auditing Standards***

Independent Auditor's Report

To the Board of County Commissioners
Camden County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, North Carolina, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprises the Camden County's basic financial statements, and have issued our report thereon dated November 25, 2015. Our report includes a reference to other auditors who audited the financial statements of the Camden County ABC Board, as described in our report on Camden County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors. The financial statements of Camden County ABC Board and Camden County TDA were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Camden County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Camden County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that

there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and question costs that we consider to be a significant deficiency, 2015-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Camden County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Camden County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.

Wilmington, North Carolina

November 25, 2015



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 3
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 395-4872

Report On Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; In Accordance With OMB Circular A-133 and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of County Commissioners
Camden County, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Camden County's, compliance with the types of compliance requirements described in the *(OMB) Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Camden County's major federal programs for the year ended June 30, 2015. Camden County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Camden County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Camden County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the Camden County's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, Camden County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Camden County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Camden County's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.

Wilmington, North Carolina

November 25, 2015



Thompson, Price, Scott, Adams & Co., P.A.
4024 Oleander Drive Suite 3
Wilmington, North Carolina 28403
Telephone (910) 791-4872
Fax (910) 395-4872

Report On Compliance For Each Major State Program; Report on Internal Control Over Compliance; In accordance with OMB Circular A-133; and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of County Commissioners
Camden County, North Carolina

Report on Compliance for Each Major State Program

We have audited Camden County, North Carolina's, compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina* issued by the Local Government Commission, that could have a direct and material effect on each of the Camden County's major state programs for the year ended June 30, 2015. Camden County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Camden County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Camden County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Camden County's compliance.

Opinion on Each Major State Program

In our opinion, Camden County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the Camden County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Camden County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.

Wilmington, North Carolina

November 25, 2015

Camden County, North Carolina
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified.

Internal control over financial reporting:

- Material weakness(es) identified? ___yes Xno
- Significant Deficiency(s) identified
that are not considered to be
material weaknesses Xyes ___no

Noncompliance material to financial
statements noted ___yes Xno

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ___yes Xno
- Significant Deficiency(s) identified
that are not considered to be
material weaknesses ___yes Xnone reported

Type of auditor's report issued on compliance for major federal programs: Unmodified.

Any audit findings disclosed that are
required to be reported in accordance
with Section 510(a) of Circular A-133 ___yes Xno

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Names of Federal Program or Cluster</u>
93.778	Title XIX-Medicaid

Camden County, North Carolina
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2015

Dollar threshold used to distinguish
 between Type A and Type B Programs \$ 300,000

Auditee qualified as low-risk auditee? ___yes Xno

State Awards

Internal control over major state programs:

- Material weakness(es) identified? ___yes Xno
- Significant Deficiency(s) identified
 that are not considered to be
 material weaknesses ___yes Xnone reported

Type of auditor's report issued on compliance for major state programs: Unmodified.

Any audit findings disclosed that are
 required to be reported in accordance
 with State Single Audit Implementation
Act ___yes Xno

Identification of major state programs:

Name of State Program or Cluster

The Medical Assistance Program which is a State match on a federal program also meets the criteria for a major state program, but this program has been included in the list of major federal programs above.

N.C. Department of Environment and Natural Resources - Clean Water Management Trust Fund

Camden County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

Section II – Financial Statement Findings

2015 –001 Restatement of previously issued financial statements to reflect the correction of a misstatement.

Criteria: Within the governmental activities prior debt had been calculated incorrectly relating to a QZAB agreement.

Condition: Management did not reconcile a debt account held by BB&T.

Effect: Debt amounts were overstated for that debt in prior years.

Cause: Condition was created due to various conditions and interpretation of how management selected to report those items.

Recommendation: The County will consider new methods of determining how debt is reported.

Views of responsible officials and planned corrective actions: The County agrees with this finding and will address this issue.

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

None reported.

Camden County, North Carolina
Corrective Action Plan
For the Fiscal Year Ended June 30, 2015

Section II – Financial Statement Findings

SIGNIFICANT DEFICIENCIES

2015 – 001 Segregation of Duties

Name of contact person: P. Michael McLain, Chairperson

Corrective Action: The QZAB debt accounts will be reconciled to ensure accurate reporting information.

Proposed Completion Date: The Board will implement the above procedure immediately.

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

None reported.

Camden County, North Carolina
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2015

Status: N/A

Camden County, North Carolina
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
Federal Awards:				
<u>U.S. Dept. of Agriculture</u>				
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Social Services:				
Administration:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	75,338	-	75,338
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Public Health:				
Direct Benefit Payments:				
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	23,613	-	-
Total U.S. Dept. of Agriculture		98,951	-	75,338
<u>U.S. Dept. of Justice</u>				
Direct Program:				
Passed-through N.C. Dept. Public Safety				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant	16.738	6,027	-	2,234
Total U.S. Dept. of Justice				
<u>U.S. Dept. of Transportation</u>				
<u>Federal Transit Administration</u>				
Passed-through the N.C. Department of Transportation:				
Highway Safety Program	20.600	11,494	-	-
Highway Safety Program	20.205	237,315	39,553	-
		248,809	39,553	-
<u>U.S. Dept. of Health & Human Services</u>				
Passed-through the N.C. Dept. of Health and Human Services:				
<u>Division of Social Services</u>				
<u>Temporary Assistance for Needy Families Cluster</u>				
Work First Administration	93.558	27,348	-	13,368
Work First Service	93.558	67,289	-	58,282
TANF Payment and Penalties	93.558	35,054	-	256
Total TANF Cluster		129,691	-	71,906
Child Support Enforcement Section	93.563	47,984	-	24,719
Low-Income Home Energy Assistance:				
Administration	93.568	4,080	-	-
Energy Assistance Payments- Direct Benefit Payments	93.568	30,600	-	-
Crisis Intervention Program	93.568	20,447	-	-
Child Welfare Services-State Grants				
- Permanency Planning - Families for Kids	93.645	1,675	-	558
Social Services Block Grant - Other Service and Training	93.667	27,249	3,211	10,122
In Home Services	93.667	688	172	-
Independent Living Grant	93.674	-	-	-

Camden County, North Carolina
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
Foster Care and Adoption Cluster:(Note 2)				
Title IV-E Foster Care-Administration	93.658	2,766	2,075	1,383
Foster Care-Direct Benefit Payments	93.658	37,090	2,451	30,274
Adoption Assistance-Direct Benefit Payments	93.659	23,417	10,848	7,333
Total Foster Care and Adoption Cluster		63,273	15,374	38,990
Division of Child Development:				
Subsidized Child Care (Note 2)				
<u>Child Care Development Fund Cluster</u>				
Division of Social Services:				
Child Care Development Fund-Administration	93.596	43,369	-	-
Division of Child Development:				
Child Care and Development Block Grant	93.575	63,162	-	-
Child Care and Development Fund - Mandatory	93.596	23,393	-	-
Child Care and Development Fund - Match	93.596	6,960	-	-
Total Child Care Development Fund Cluster		136,884	-	-
Foster Care IV-E	93.658	1,510	782	-
Temporary Assistance for Needy Families	93.558	17,787	-	-
State Appropriations		-	2,542	-
TANF - MOE		-	762	-
Total Subsidized Child Care Cluster		156,181	4,086	-
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Medical Assistance:				
Direct Benefit Payments:				
Medical Assistance Program	93.778	4,497,476	2,497,351	-
State Children's Insurance Program - N.C. Health Choice	93.767	138,173	43,373	-
Division of Social Services:				
Administration:				
Medical Assistance Program	93.778	341,479	1,397	142,654
State Children's Insurance Program - N.C. Health Choice	93.767	10,539	311	2,997
Total U.S. Dept. of Health and Human Services		5,469,535	2,565,275	291,946
<u>U.S. Dept. of Housing and Urban Development(HUD)</u>				
Passed-through N.C. Department of Commerce:				
CDBG- Small Cities Program				
Scattered Site Housing Grant	14.229	55,954	-	-
Total Dept. of Housing and Urban Development(HUD)		55,954	-	-
Total Federal Awards		5,873,249	2,604,828	367,284

Camden County, North Carolina
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title State Awards:	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>N.C. Dept. of Health and Human Services</u>				
Division of Aging and Adult Services:				
County Funded Programs/Non Allocating costs		-	-	91,240
State/County Special Assistance for Adults		-	45,604	45,604
Passed through Albemarle Commission:				
Senior Center Grant		-	4,727	-
Nutrition Grant		-	5,195	-
Division of Social Services:				
State Foster Care Benefits Program		-	2,219	2,219
Total N. C. Department of Health and Human Services		-	57,745	139,063
<u>N.C. Dept. of Public Safety</u>				
Juvenile Crime Prevention		-	51,907	-
<u>N.C. Dept. of Agriculture</u>				
Soil and Water Technical Assistance		-	22,064	-
<u>N.C. Housing Finance Agency</u>				
Urgent Repair Housing Projects		-	-	-
<u>N.C. Dept. of Transportation</u>				
Camden ECO Park Access Road		-	-	-
Dismal Swamp Welcome/Visitor Center	DOT - 13	-	142,857	-
Total N. C. Dept. Of Transportation		-	142,857	-
<u>N.C. Dept. of Public Instruction</u>				
Public School Building Capital Fund Lottery Proceeds		-	128,198	-
<u>N.C. Department of Environment and Natural Resources</u>				
White Goods Grant		-	3,269	-
Soil and Water Conservation Funds		-	3,600	-
Solid Waste Disposal		-	9,722	-
Scrap Tire Grant		-	9,801	-
Clean Water Management Trust Fund		-	777,145	-
Total N.C. Dept. EHNHR		-	803,537	-
<u>North Carolina Department of Commerce</u>				
Rural Center Grant	2010-237	-	90,679	-
<u>N.C. Dept. of Insurance</u>				
SHIIP Gant		-	3,279	-
South Mills Fire Grant		-	29,898	-
Total N.C. Dept. of Insurance		-	33,177	-
Total State Awards		-	1,330,164	139,063
Total Federal and State Awards		\$ 5,873,249	\$ 3,934,992	\$ 506,347

Camden County, North Carolina
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended June 30, 2015

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
---	---------------------------	---	-----------------------	-----------------------

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

1. Basis of Presentation
 The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the Camden County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2015. The information in this SEFSA is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act. Because the SEFSA presents only a selected portion of the operations of Camden County, it is not intended to and does not present the financial position, changes in net assets or cash flows of Camden County.

2. Summary of Significant Accounting Policies
 Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* or cost principles contained in the Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursements. Pass-through entity identifying numbers are presented where available.

3. The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care, TANF, and Foster Care and Adoption.

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

MOTION MADE BY:	
M. McLain	_____
G. Meiggs	_____
S. Duckwall	_____
T. White	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
M. McLain	_____
G. Meiggs	_____
S. Duckwall	_____
T. White	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

Item Number: 4.A

Meeting Date: January 4, 2016
Attachments: SUP Findings of Facts with supporting documents
Submitted By: Planning Department

ITEM TITLE: Public Hearing – Special Use Permit
 Application (UDO 2015-10-08) for Outdoor
 Shooting Range for Law Enforcement

SUMMARY:

Sheriff Perry has applied for an Outdoor Shooting Range facility that will allow his personnel and possible other law enforcement personnel to maintain their qualifications required by the state.

Planning Board met on November 18, 2015 to consider Special Use Permit application and after discussion with staff, adjacent property owners and applicant, Planning Board recommended approval of the Special Use Permit application with the conditions as stated in Staffs Findings on a 6-0 vote.

RECOMMENDATION:

- 1) Hold Public Hearing
- 2) Amend agenda to consider Special Use Permit

STAFF REPORT**UDO 2015-10-08
Special Use Permit
Findings of Facts****PROJECT INFORMATION**

File Reference: UDO 2015-10-08
Project Name; Shooting Range –
 Law Enforcement
PIN: 03-8964-00-39-4075
Applicant: Sheriff's Office
 Camden County
Address: P.O. Box 57
 Camden, NC 27921
Phone: (252) 338-5046
Email:

Agent for Applicant:

Address:
Phone:
Email:

Current Owner of Record: Michael P. McLain**Meeting Dates:**

Planning Board - 11/1/2015
Board of Commissioners

Application Received: 10/7/2015
By: David Parks, Permit Officer

Application Fee paid: \$400 Check #**Completeness of Application:** Application is generally complete**Documents received upon filing of application or otherwise included:**

- A.** Land Use/Development Application
- B.** Site Plan/Aerial Photo/Deed
- C.** Sheriff Perry's letter request
- D.** Sheriff's office Policy #3.30 entitled Shooting Range Facility
- E.** Proposed Lease Agreement
- F.** Letter from Twiford Law Firm – John Morrison
- G.** Letter from Army Corps of Engineers
- H.** Proposal from Albemarle Septic Service

PROJECT LOCATION:

Street Address: 480 Trotman Road
Location Description: Shiloh Township

Vicinity Map:



REQUEST: Request for Shooting Range for Law Enforcement (Use #6.310)

SITE DATA

Lot size: Lease portion of tract approximately 194 acres in size
Flood Zone: X
Zoning District(s): General Use District (GUD)
Existing Land Uses: Cut over woodland.

Adjacent Zoning & Uses:

	North	South	East	West
Zoning	General Use District (GUD)	General Use District (GUD)	General Use District (GUD)	General Use District (GUD)
Use & size	Houses – 10 Acre Tracts (nearest dwelling is over 2200 feet away)	Woodland/Farms over 23 acres	Woodland – 87 acres	Woodland/Farms over 50 acres

Proposed Use(s): Outdoor shooting range for Law Enforcement Only

Description of property:

Property is located off Trotman Road and contains approximately 194 acres of cut over woodland.

ENVIRONMENTAL ASSESSMENT

Streams, Creeks, Major Ditches:

Distance & description of nearest outfall:

Nearest outfall is North River

Soils:

Predominant: Hyde (HyA)
Other: Nimmo (NoA); Portsmouth (PtA)

INFRASTRUCTURE

There are currently no utilities servicing the property.

Traffic: Minimal increase of traffic flow on Trotman Road

1. Utilities:

- A. Does the application include a letter or certificate from the District Health Department regarding septic tanks?** Applicant requesting use of portable toilet.
- B. Does the applicant propose the use of public sewage systems?** No
- C. Does the applicant propose the use of public water systems?** No.
- D. Distance from existing public water supply system:** Approximately 2000 feet from Trotman Road to location of range.
- E. Is the area within a five-year proposal for the provision of public water?** Yes
- F. Is the area within a five-year proposal for the provision of public sewage?** No

2. Landscaping

- A. Is any buffer required?** Natural buffer exists (cutover woodland)
- B. Is any landscaping described in application:** Yes

3. Findings Regarding Additional Requirements:

A. Endangering the public health and safety

The UDO requires firing ranges meet the standards of the Military Handbook which present the highest safety standards for firing ranges, including a Surface Danger Zone (SDZ) under the facility's direct ownership or control. The SDZ is a fan shaped area that extends at a 10 degree angle from the ends of the firing line to a distance equal to the farthest possible range for the caliber of weapon and round fired. This distance is 7086 feet (1.34 miles) for a .357 caliber pistol and 10,170 feet (1.93 miles) for 5.56 caliber rifle. These distances can be reduced by 50% if properly constructed overhead baffle is placed at the firing line, which results in a SDZ of 3,543 (.67 mile) for pistol and 5085 feet (.96 mile) for rifle.

The proposed firing range indicates that for pistol firing 2,944 feet of the required 3,543 foot SDZ (with use of a baffle) within the limits of the property ownership on which the range will be located. It also shows the nearest house within the SDZ to be 4,227 feet. Likewise the site plan shows only 580 feet of the required 5,085 foot SDZ within the limits of property ownership and the distance to the nearest house is 6,330 feet.

The staff recommendation for approval includes consideration that the range will be used exclusively by trained and licensed professional safety personnel, using overhead baffles, and that the property surrounding the range under the same ownership remain wooded.

The range will also result in noise which will be baffled by surrounding woodland and limited by hours of operation.

- B. **Injure the value of adjoining or abutting property:** Staff considers that the range will not injure the values of adjoining woodland or farm land.
- C. **Harmony with the area in which it is located:** Yes. The range is located in a secluded area of the county with surround woodland and farmland. Nearest housing is over 2000 feet away.
- D. **Conformity with the Plans**
- (1). Land Use Plan – Shooting Ranges are not addressed in the Land Use Plan or Comprehensive Plan
 - (2). Thoroughfare Plan – N/A
 - (3). Other Plans officially adopted by the Board of Commissioners – N/A
- E. **Will not exceed the county's ability to provide public facilities**
- (1). Schools – N/A.
 - (2). Fire and rescue – No.
 - (3). Law Enforcement – No.
- F. Other County Facilities – N/A

At their November 18, 2015 meeting, Planning Board recommended approval of the Special Use Permit for outdoor shooting range for law enforcement only with the conditions/modifications as follows:

1. The applicant must strictly abide by all requirements of the Unified Development Ordinance of Camden County, North Carolina, and must also strictly comply with all other local, state, and federal ordinances, laws, rules and regulations as one or more ordinances, laws, rules and regulations may apply to this development.
2. The applicant shall complete the development strictly in accordance with the approved plans contained in the file titled UDO 2015-10-08.
3. Shooting Range shall be utilized by duly sworn law enforcement personnel only.
4. Applicant shall adhere to all requirements of their policy 3.30 entitled Shooting Range Facility dated October 2015.
5. Applicant shall amend policy 3.30 reflecting that no children shall be permitted on the range.
6. Hours of operations shall be Monday-Thursday from 8:00 AM – 8:00 PM. EST.
7. Utilization of the caliber of weapons shall be limited to a 357 caliber hand gun and 5.56 caliber rifles.
8. In view of the contour of the land outside the shooting range (wooded), the site plan reflecting the utilization of berms, portable overhead baffles, and with the experience of the individuals utilizing the range (law enforcement), staff is recommending approval to deviate from the requirement for the down range safety areas not encompass land not owned by the owner be waived so long as the land remain wooded and the construction of the portable overhead baffles meet minimum design and construction standards.
9. In accordance the information listed in condition 3 staff also recommends approval of a reduction from 900 feet to 550 feet that all shooting stations and backstops are from any property lines. The wooded area around the range should provide adequate buffer for noise.
10. Applicant shall post No Trespassing signs every 100 feet along property line that faces Trotman Road and every 250 feet along the remaining perimeter of the property.
11. There shall be no training on the small arm ranges while training is being conducted on rifle range.

12. The range policy manual shall include for any round fired that leaves the immediate firing range, targets, or berms, a log book will be kept indicating the date, time, direction of travel, caliber of round, and person firing at the time.
13. Prior to any land disturbing activity, applicant shall provide an approved Sedimentation & Erosion Control Plan & Stormwater Permit from NCDENR.
14. Applicant shall maintain a log of all personnel utilizing the range listing day and times on range.
15. If any of the conditions affixed hereto or any part thereof shall be held invalid or void, then this approval in its entirety shall be void and have no effect.



Land Use/Development Application
County of Camden, North Carolina

Depending upon the type of proposal, the proposal may require a Zoning Permit, Conditional Use Permit, or Special Use Permit. This form is used as the start of application process. All applicants must submit a site plan (see "Minimum Site Plan Requirements") and a valid Health Department permit. Applicants for a Conditional Use Permit or Special Use Permit should review the "Requirements for Conditional Use Permit and Special Use Permit Applications".

Applicants for a subdivision must submit this form as their Special Use Permit application.

Please consult the Planning Office (1-252-338-1919) with any questions about your application.

Please Do Not Write in this Box
PIN: 03-8964-00-39-4025
UDO#: 2015-10-08
Date Received: 10-7-15
Received by: af
Zoning District: 640
Fee Paid \$ 400.00

PLEASE PRINT OR TYPE

Applicant's Name: CAMDEN CO SHERIFF'S OFFICE

If the Applicant is acting as agent for another person (the "principal"), please give that person's name on the line below and submit a copy of the agency agreement/letter with this Application.

Applicant's Mailing Address: PO Box 57
Camden NC 27921

Daytime Phone Number: () 338-5046

Street Address Location of Property:

General Description of Proposal: Law Enforcement Shooting Range
USE # 6.310

I swear or affirm that the foregoing information and all attachments hereto (now or subsequently provided as part of this application) are true and correct to the best of my knowledge.

Signed: Sheriff Tony Perry
Dated: 10-7-15

* Information to be filled out by Planning Department

*Is the Property in a Watershed Protection area?

*Flood Zone (from FIRM Map): X *Taxes paid? yes no

(F) **Applicants for a Conditional Use Permit or a Special Use Permit must respond to the following issues and include those responses with their application:** [Article 151.509] (The applicant may use separate sheets for answers to these questions.)

(1) Will the proposal in any way endanger the public health or safety? **NO**

(2) Will the proposal in any way injure the value of adjoining or abutting property? **NO**

(3) Is the proposal in conformity with the:

(a) Land Use Plan - **YES**

(b) Thoroughfare Plan - **N/A**

(c) Watershed Plan - **N/A**

(4) Will the proposal exceed the county's ability to provide adequate public facilities, including, but not limited to, schools, fire and rescue, law enforcement, and other county facilities?

(a) Schools

(b) Fire and rescue

(c) Law Enforcement

(d) Other County facilities

N/A

November 2, 2015

Camden County
Board of Commissioners

RE: Special Use Permit for Shooting Range

Based on evidence submitted (site plan, aerial photo, utilization of overhead baffles), and the experience of law enforcement personnel, request a reduction/waiver to the requirements listed in the Unified Development Ordinance Article 151.347 (S) (8) and (11) – Specific Standards for shooting ranges as follows:

- Article 151.347 (S) (8): The safety area shall not encompass other property not owned by the range operator or owner.
- Article 151.347 (S) (11): A reduction from the 900 feet requirement that all shooting stations and backstops be set back from any property lines to 580 feet.

Sincerely,



Sheriff Tony Perry

Camden County, NC Code of Ordinances

**TITLE XV: LAND USAGE / CHAPTER 151: UNIFIED DEVELOPMENT /
CONDITIONAL AND SPECIAL USES / § 151.347 SPECIFIC STANDARDS.**

(S) The following minimum development standards shall apply to commercial shooting ranges which utilize firearms:

- (1) Use is only permitted with the issuance of a special use permit.
- (2) The use is allowed within the I-1 and I-2 districts with the issuance of a special use permit.
- (3) The design criteria cited in the Military Handbook - Range Facilities and Miscellaneous Training Facilities Other Than Buildings (MIL-HDBK-1027/3B), as amended or superseded or the National Rifle Association Range Manual, as amended or superseded shall be met. For those ranges constructed in accordance with the National Rifle Association Range Manual, the downrange safety area shall not apply, but the permit holder shall provide documentation of approval of the ranges by the NRA-sponsored team of inspectors annually.
- (4) The proposed shooting range shall be reviewed by and comments received from the County Sheriff's Department.
- (5) Hours of firing activities and number of ranges shall be set as conditions of the Special Use Permit.
- (6) Alcohol consumption shall be prohibited before and during range operations, but shall be allowed after the range is closed provided proper permits are obtained.
- (7) The adjacent areas to the proposed range shall be predominantly undeveloped.
- (8) All areas within the proposed range, including, but not limited to firing area(s), backstops, downrange safety zones, parking and accessory areas and the like shall be under uniform control or ownership. The downrange safety area shall be essentially fan-shaped, with its vertex being 100 meters each side of the end firing point and extending to the maximum range of the type of firearm being used as shown on Table 4 of the MIL-HDBK-1027/3B, ten degrees from the firing line, plus an additional 100 meters running parallel to the ten degree line, as shown in Figure 2.2-1 of MIL-HDBK-1027/3B or as approved in accordance with the NRA manual and inspections per division (S)(3) above. **The safety area shall not encompass any public right-of-way or other property not owned by range operator or owner.**
- (9) The operators of an outdoor range must provide proof of coverage by adequate accident and liability insurance. A minimum coverage of \$2,000,000 shall be established.
- (10) The site or area used as a shooting range shall be enclosed by a six-foot high fence or otherwise restricted by natural physical features (such as swamps, bodies of water,

Camden County, NC Code of Ordinances

and the like) so that access to the site is controlled to insure the safety of patrons, spectators and the public at large. Warning signs shall be posted along the fence every 100 feet.

(11) All shooting stations and backstops, when utilized, shall be at least 900 feet from any property line regardless of the direction of fire unless the applicant can provide noise or safety test evidence to show that a lesser distance may be acceptable.

(12) All parking areas, vehicle accommodation areas, driveways and the like shall meet standards for parking as stated in this chapter.

(13) Weapon types will be restricted to pistol, rifle and shotgun or similar unless authorized in accordance with division (S)(19) below. No automatic assault type weapon shall be used by the general public, but will be allowed by any law enforcement, military or federal agency group, or any holder of a Federal Firearms License of a class and type that authorizes NFA weapons, duly authorized to use these style weapons. Limits on caliber size shall be in accordance with the MIL-HDBK-1027/3B/ or National Rifle Association Range Manual subject to the physical constraints of the property.

(14) No concussion type of explosives shall be permitted unless authorized in accordance with division (S)(19) below.

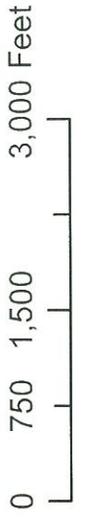
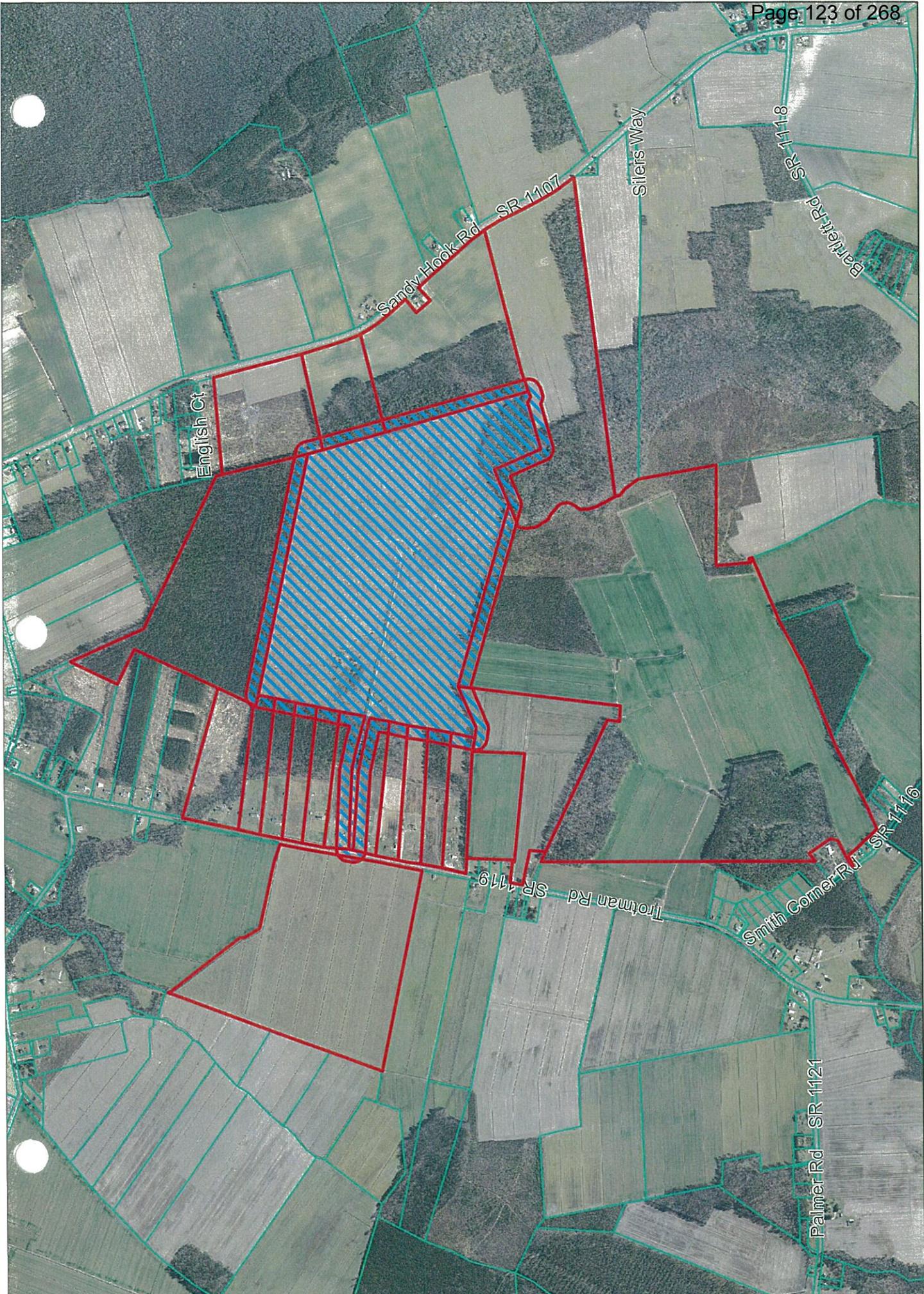
(15) No military, para-military or militia type activities or maneuvers, including, but not limited to hand-to-hand combat training, swamp or guerrilla warfare techniques, no incendiary type firings, infiltration course type training and the like be permitted unless authorized in accordance with division (S)(19) below.

(16) All actual firing activities will be directed toward either moving or stationary targets only.

(17) Any overnight or temporary storage of weapons, ammunition and/or explosives must meet the Bureau of Alcohol, Tobacco, Firearms and Explosives storage and stand-off safety standards.

(18) Each commercial firing range shall be posted indicating the allowable caliber of weapon allowed and any other applicable rules.

(19) Any commercial firing range activity not specifically mentioned within the foregoing shall be prohibited unless set as a condition of the special use permit.



-  150 Buffer
-  Parcels within 150 Foot Buffer



Estimate

ALBEMARLE SEPTIC SERVICE LLC
 134 BELCROSS RD
 Camden NC 27921
 252-202-9969/252-562-5121

Name/Address
Camden County Sheriff's Office PO Box 57 Camden NC 27921

Date	Estimate No.	Project
09/29/15	14	

Item	Description	Quantity	Cost	Total
monthly pt rental	portable toilet rental/service for the month of 1/16-12/16 at shooting range. Rental is cleaned once a week and resupplied with tissue. Additional items or changes can increase price.	1	72.00	72.00T
discount	county discount		-15.00	-15.00
	Sales Tax		6.75%	3.85
Thank you for your business.			Total	\$60.85

**U.S. ARMY CORPS OF ENGINEERS
WILMINGTON DISTRICT**

Action Id. SAW-2015-01866 County: Camden U.S.G.S. Quad: NC-SHILOH

GENERAL PERMIT (REGIONAL AND NATIONWIDE) VERIFICATION

Permittee: Camden County Sheriffs Office
Tony Perry

Address: 117 North NC343

Camden, NC, 27921
Telephone Number: 252-338-5046

Size (acres) 1.6

Nearest Town Camden

Nearest Waterway Areneuse Creek

River Basin Albemarle

USGS HUC 03010205

Coordinates Latitude: 36.3226093558351

Longitude: -76.0712994404755

Location description: The project is located off North Trotman Road on a private parcel of forest land owned by P. Michael McLain. Access is via a gatted (cabeled) dirt forest road.

Description of projects area and activity: Haul in clean fill to construct an impact berm for a police training facility for rifle and pistol marksmanship practice. Approximate wetland impacts are less than a tenth of an acre. Some grading will be required. Area is a former commercial forest lot that is largely upland and has been recently logged.

Applicable Law: Section 404 (Clean Water Act, 33 USC 1344)
 Section 10 (Rivers and Harbors Act, 33 USC 403)

Authorization: Regional General Permit Number or Nationwide Permit Number: NWP 18 Minor Discharges.
SEE ATTACHED RGP or NWP GENERAL, REGIONAL AND SPECIAL CONDITIONS

Your work is authorized by the above referenced permit provided it is accomplished in strict accordance with the attached conditions and your submitted application and attached information dated 09/17/2015. Any violation of the attached conditions or deviation from your submitted plans may subject the permittee to a stop work order, a restoration order, a Class I administrative penalty, and/or appropriate legal action.

This verification will remain valid until the expiration date identified below unless the nationwide authorization is modified, suspended or revoked. If, prior to the expiration date identified below, the nationwide permit authorization is reissued and/or modified, this verification will remain valid until the expiration date identified below, provided it complies with all requirements of the modified nationwide permit. If the nationwide permit authorization expires or is suspended, revoked, or is modified, such that the activity would no longer comply with the terms and conditions of the nationwide permit, activities which have commenced (i.e., are under construction) or are under contract to commence in reliance upon the nationwide permit, will remain authorized provided the activity is completed within twelve months of the date of the nationwide permit's expiration, modification or revocation, unless discretionary authority has been exercised on a case-by-case basis to modify, suspend or revoke the authorization.

Activities subject to Section 404 (as indicated above) may also require an individual Section 401 Water Quality Certification. You should contact the NC Division of Water Quality (telephone 919-807-6300) to determine Section 401 requirements.

For activities occurring within the twenty coastal counties subject to regulation under the Coastal Area Management Act (CAMA), prior to beginning work you must contact the N.C. Division of Coastal Management in Elizabeth City, NC, at (252) 264-3901.

This Department of the Army verification does not relieve the permittee of the responsibility to obtain any other required Federal, State or local approvals/permits.

If there are any questions regarding this verification, any of the conditions of the Permit, or the Corps of Engineers regulatory program, please contact Chester Bigelow at 910-251-4595 or Chester.C.Bigelow@usace.army.mil.

Corps Regulatory Official: _____ Date: 10/06/2015
Expiration Date of Verification: 03/18/2017

SAW-2015-01866

Determination of Jurisdiction:

- A. Based on preliminary information, there appear to be waters of the US including wetlands within the above described project area. This preliminary determination is not an appealable action under the Regulatory Program Administrative Appeal Process (Reference 33 CFR Part 331).
- B. There are Navigable Waters of the United States within the above described project area subject to the permit requirements of Section 10 of the Rivers and Harbors Act and Section 404 of the Clean Water Act. Unless there is a change in the law or our published regulations, this determination may be relied upon for a period not to exceed five years from the date of this notification.
- C. There are waters of the US and/or wetlands within the above described project area subject to the permit requirements of Section 404 of the Clean Water Act (CWA)(33 USC § 1344). Unless there is a change in the law or our published regulations, this determination may be relied upon for a period not to exceed five years from the date of this notification.
- D. The jurisdictional areas within the above described project area have been identified under a previous action. Please reference jurisdictional determination issued 10/10/2015. Action ID: SAW-2015-01866.

Basis For Determination: Presence of field indicators of hyric soils, vegetation and hydrology consistent with the 1987 Corps of Engineers manual for Identifying and Delineating Wetlands.

Remarks: The wetland area is a small wetland less than 0.21 acres in size located in the southwest corner of the property.

E. Attention USDA Program Participants

This delineation/determination has been conducted to identify the limits of Corps' Clean Water Act jurisdiction for the particular site identified in this request. The delineation/determination may not be valid for the wetland conservation provisions of the Food Security Act of 1985. If you or your tenant are USDA Program participants, or anticipate participation in USDA programs, you should request a certified wetland determination from the local office of the Natural Resources Conservation Service, prior to starting work.

F. Appeals Information (This information applies only to approved jurisdictional determinations as indicated in B and C above).

This correspondence constitutes an approved jurisdictional determination for the above described site. If you object to this determination, you may request an administrative appeal under Corps regulations at 33 CFR Part 331. Enclosed you will find a Notification of Appeal Process (NAP) fact sheet and request for appeal (RFA) form. If you request to appeal this determination you must submit a completed RFA form to the following address:

US Army Corps of Engineers
 South Atlantic Division
 Attn: Jason Steele, Review Officer
 60 Forsyth Street SW, Room 10M15
 Atlanta, Georgia 30303-8801
 Phone: (404) 562-5137

In order for an RFA to be accepted by the Corps, the Corps must determine that it is complete, that it meets the criteria for appeal under 33 CFR part 331.5, and that it has been received by the Division Office within 60 days of the date of the NAP. Should you decide to submit an RFA form, it must be received at the above address by

****It is not necessary to submit an RFA form to the Division Office if you do not object to the determination in this correspondence.****

Corps Regulatory Official: _____
Chester Bigelow

Date of JD: 10/06/2015

Expiration Date of JD: 10/5/2020

SAW-2015-01866

The Wilmington District is committed to providing the highest level of support to the public. To help us ensure we continue to do so, please complete our customer Satisfaction Survey online at <http://regulatory.usacesurvey.com/>.

Copy furnished:

Agent: Camden County Sheriffs Office
Tony Perry
Address: 117 North NC343
Camden, NC, 27921
Telephone Number: 252-338-5046

SAW-2015-01866

SPECIAL CONDITIONS

Action ID Number: SAW-2015-01866 County: Camden

Permittee: Camden County Sheriffs Office
Tony Perry

Project Name: Camden County Sheriffs Office Shooting Range

Date Verification Issued: 10/06/2015

Project Manager: Chester Bigelow

Upon completion of the activity authorized by this permit and any mitigation required by the permit, sign this certification and return it to the following address:

US ARMY CORPS OF ENGINEERS
WILMINGTON DISTRICT
Attn: Chester Bigelow

Please note that your permitted activity is subject to a compliance inspection by a U. S. Army Corps of Engineers representative. Failure to comply with any terms or conditions of this authorization may result in the Corps suspending, modifying or revoking the authorization and/or issuing a Class I administrative penalty, or initiating other appropriate legal action.

I hereby certify that the work authorized by the above referenced permit has been completed in accordance with the terms and condition of the said permit, and required mitigation was completed in accordance with the permit conditions.

Signature of Permittee

Date

**NOTIFICATION OF ADMINISTRATIVE APPEAL OPTIONS AND PROCESS AND
REQUEST FOR APPEAL**

Applicant: Camden County Sheriffs Office Tony Perry	File Number: SAW-2015-01866	Date: 10/06/2015
Attached is:	See Section below	
<input type="checkbox"/> INITIAL PROFFERED PERMIT (Standard Permit or Letter of permission)	A	
<input type="checkbox"/> PROFFERED PERMIT (Standard Permit or Letter of permission)	B	
<input type="checkbox"/> PERMIT DENIAL	C	
<input type="checkbox"/> APPROVED JURISDICTIONAL DETERMINATION	D	
<input type="checkbox"/> PRELIMINARY JURISDICTIONAL DETERMINATION	E	

SECTION I - The following identifies your rights and options regarding an administrative appeal of the above decision. Additional information may be found at or <http://www.usace.army.mil/Missions/CivilWorks/RegulatoryProgramandPermits.aspx> or the Corps regulations at 33 CFR Part 331.

A: INITIAL PROFFERED PERMIT: You may accept or object to the permit.

- **ACCEPT:** If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations associated with the permit.
- **OBJECT:** If you object to the permit (Standard or LOP) because of certain terms and conditions therein, you may request that the permit be modified accordingly. You must complete Section II of this form and return the form to the district engineer. Your objections must be received by the district engineer within 60 days of the date of this notice, or you will forfeit your right to appeal the permit in the future. Upon receipt of your letter, the district engineer will evaluate your objections and may: (a) modify the permit to address all of your concerns, (b) modify the permit to address some of your objections, or (c) not modify the permit having determined that the permit should be issued as previously written. After evaluating your objections, the district engineer will send you a proffered permit for your reconsideration, as indicated in Section B below.

B: PROFFERED PERMIT: You may accept or appeal the permit

- **ACCEPT:** If you received a Standard Permit, you may sign the permit document and return it to the district engineer for final authorization. If you received a Letter of Permission (LOP), you may accept the LOP and your work is authorized. Your signature on the Standard Permit or acceptance of the LOP means that you accept the permit in its entirety, and waive all rights to appeal the permit, including its terms and conditions, and approved jurisdictional determinations associated with the permit.
- **APPEAL:** If you choose to decline the proffered permit (Standard or LOP) because of certain terms and conditions therein, you may appeal the declined permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

C: PERMIT DENIAL: You may appeal the denial of a permit under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the division engineer. This form must be received by the division engineer within 60 days of the date of this notice.

D: APPROVED JURISDICTIONAL DETERMINATION: You may accept or appeal the approved JD or provide new information.

- **ACCEPT:** You do not need to notify the Corps to accept an approved JD. Failure to notify the Corps within 60 days of the date of this notice, means that you accept the approved JD in its entirety, and waive all rights to appeal the approved JD.
- **APPEAL:** If you disagree with the approved JD, you may appeal the approved JD under the Corps of Engineers Administrative Appeal Process by completing Section II of this form and sending the form to the district engineer. This form must be received by the division engineer within 60 days of the date of this notice.

E: PRELIMINARY JURISDICTIONAL DETERMINATION: You do not need to respond to the Corps regarding the preliminary JD. The Preliminary JD is not appealable. If you wish, you may request an approved JD (which may be appealed), by contacting the Corps district for further instruction. Also you may provide new information for further consideration by the Corps to reevaluate the JD.

SECTION II - REQUEST FOR APPEAL or OBJECTIONS TO AN INITIAL PROFFERED PERMIT

REASONS FOR APPEAL OR OBJECTIONS: (Describe your reasons for appealing the decision or your objections to an initial proffered permit in clear concise statements. You may attach additional information to this form to clarify where your reasons or objections are addressed in the administrative record.)

ADDITIONAL INFORMATION: The appeal is limited to a review of the administrative record, the Corps memorandum for the record of the appeal conference or meeting, and any supplemental information that the review officer has determined is needed to clarify the administrative record. Neither the appellant nor the Corps may add new information or analyses to the record. However, you may provide additional information to clarify the location of information that is already in the administrative record.

POINT OF CONTACT FOR QUESTIONS OR INFORMATION:

If you have questions regarding this decision and/or the appeal process you may contact:
District Engineer, Wilmington Regulatory Division, Attn: Chester Bigelow

If you only have questions regarding the appeal process you may also contact:
 Mr. Jason Steele, Administrative Appeal Review Officer
 CESAD-PDO
 U.S. Army Corps of Engineers, South Atlantic Division
 60 Forsyth Street, Room 10M15
 Atlanta, Georgia 30303-8801
 Phone: (404) 562-5137

RIGHT OF ENTRY: Your signature below grants the right of entry to Corps of Engineers personnel, and any government consultants, to conduct investigations of the project site during the course of the appeal process. You will be provided a 15 day notice of any site investigation, and will have the opportunity to participate in all site investigations.

_____ Signature of appellant or agent.	Date:	Telephone number:
---	-------	-------------------

For appeals on Initial Proffered Permits send this form to:

District Engineer, Wilmington Regulatory Division, Attn: Chester Bigelow, 69 Darlington Avenue, Wilmington, North Carolina 28403

For Permit denials, Proffered Permits and approved Jurisdictional Determinations send this form to:

Division Engineer, Commander, U.S. Army Engineer Division, South Atlantic, Attn: Mr. Jason Steele, Administrative Appeal Officer, CESAD-PDO, 60 Forsyth Street, Room 10M15, Atlanta, Georgia 30303-8801
 Phone: (404) 562-5137

ACTION ID: SAW-2015-01866**MEMORANDUM FOR RECORD**

SUBJECT: Department of the Army Memorandum Documenting Nationwide Permit/Regional General Permit Verification

1. Applicant: Camden County Sheriffs Office
Tony Perry2. Project Location (*Waterway, Section, Township, Range, City, County, State*):Nearest Waterway Areneuse Creek

Nearest Town

County CamdenState NCUSGS HUC 03010205

Location description:

3. Pre-Construction Notification Receipt Date: 8/26/2015

Complete? Yes No

4. Additional Information Requested Date(s):

10/02/20155. Pre-Construction Notification Complete Date: 09/17/2015

6. Waters of the US:

*see Jurisdictional Determination form(s) and/or Preliminary JD letter(s) dated: October 6, 2015

7. Authority: Section 4048. Project Description (*Describe activities in waters of the U.S. considered for verification*):Haul in clean fill to construct an impact berm for a police training facility for rifle and pistol marksmanship practice. Approximate wetland impacts are less than a tenth of an acre. Some grading will be required. Area is a former commercial forest lot that is largely upland and has been recently logged.9. Type of Permit Requested: NWP 18 Minor Discharges.10. Pre-construction Notification Required: with PCN11. Waiver required to begin work (*see GC 31 (a)(2) as applied to appropriate NWP*s): Yes No

Rationale:

12. Coordination with Agencies/Tribes Needed: Yes No Date: _____

Resolution:

13. Commenting Agencies:

- a. US Fish and Wildlife Service
- b. US Environmental Protection Agency

- c. National Marine Fisheries Service
- d. State Agency (list commenting state agencies)
- e. State Historic Preservation Office
- f. Other:

14. Substantive Issues Raised and Corps Resolution (*Consideration of Comments*):

15. Compliance with Other Federal Laws (*If specific law is not applicable write N/A*):

a. Endangered Species Act: N/A

- (1) Name of species present:
- (2) Effects determination: No Effect
- (3) Date of Service(s) concurrence:
- (4) Basis for "no effect" determination:
- (5) Additional information (optional):

b. Magnuson-Stevens Act (Essential Fish Habitat): N/A

- (1) Name of species present:
- (2) Effects determination: No Effect
- (3) Date of Service(s) concurrence:
- (4) Basis for "no effect" determination:
- (5) Additional information (optional):

c. Section 106 of the National Historic Preservation Act: N/A

- (1) Known site present: yes no
- (2) Survey required/conducted: yes no
- (3) Effects determination: No Effect
- (4) Rationale:
- (5) Date consultation complete (if necessary):
- (6) Additional information (optional):

d. Section 401 Water Quality Certification: N/A

- (1) Individual certification required: yes no
- (2) Individual Certification: Issued Waived Denied
- (3) General Certification required: yes no

(4) Additional Information (optional):

e. Coastal Zone Management Act:

N/A

(1) Individual certification (CAMA Major) required: yes no

(2) Individual certification: Issued Waived Denied

(3) Other CAMA permit required: yes no

(4) Additional information (optional):

f. Wild and Scenic Rivers Act:

N/A

(1) Project located on designated or "study" river: yes no

(2) Managing Agency:

(3) Date written determination provided that the project will not adversely affect the Wild and Scenic River designation or study status:

(4) Additional information (optional):

g. Other:

N/A

16. Special Conditions Required (*include rationale for each required condition/explanation for requiring no special conditions*):
Verified Without Special Conditions

a. The activity is conducted in accordance with the information submitted and meets the conditions applicable to the NWP, as described at Part C of the NWP Program and the Wilmington District NWP Regional Conditions.

17. Compensatory Mitigation Determination: The applicant has avoided and minimized impacts to the maximum extent practicable.

a. Is compensatory mitigation required for unavoidable impacts to jurisdictional aquatic resources to reduce the individual and cumulative adverse environmental effects to a minimal level?

No

[If "no," do not complete the rest of this section and include an explanation of why not here]

b. Is the impact in the service area of an approved mitigation bank? yes no

(1) Does the mitigation bank have appropriate number and resource type of credits available? yes no

c. Is the impact in the service area of an approved in-lieu fee program? yes no

(a) Does the in-lieu fee program have appropriate number and resource type of credits available? yes no

d. Check the selected compensatory mitigation option(s):

mitigation bank credits

in-lieu fee program credits

permittee-responsible mitigation under a watershed approach

- permittee-responsible mitigation, on-site and/or in-kind
- permittee-responsible mitigation, off-site and/or out-of-kind

e. If a selected compensatory mitigation option deviates from the order of the options presented in §332.3(b)(2)-(6), explain why the selected compensatory mitigation option is environmentally preferable. Address the criteria provided in §332.3(a)(1) (i.e., the likelihood for ecological success and sustainability, the location of the compensation site relative to the impact site and their significance within the watershed, and the costs of the compensatory mitigation project):

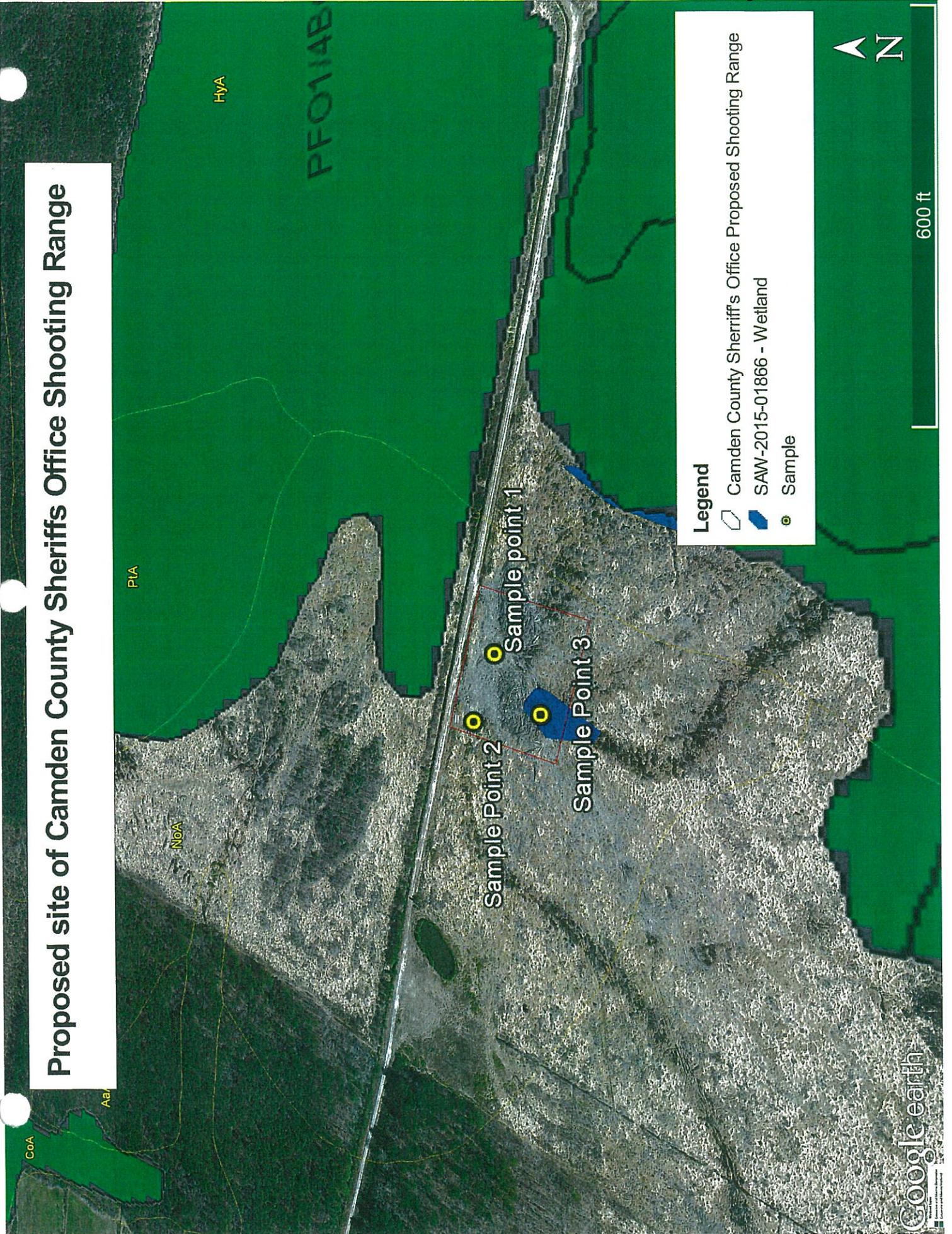
Determination (*Reference Section D. District Engineer's Decision*):

The proposed activity, with proposed mitigation (if applicable) would result in no more than minimal individual and cumulative adverse environmental effects and would not be contrary to the public interest provided the special conditions and/or modifications identified in the above sections are incorporated. This project complies with all terms and conditions of NWP 18 Minor Discharges., including any applicable regional conditions.

PREPARED BY:

_____ Date: 10/06/2015

Proposed site of Camden County Sheriffs Office Shooting Range



Legend

- Camden County Sherriff's Office Proposed Shooting Range
- SAW-2015-01866 - Wetland
- Sample



600 ft

PRELIMINARY JURISDICTIONAL DETERMINATION FORM

BACKGROUND INFORMATION

A. REPORT COMPLETION DATE FOR PRELIMINARY JURISDICTIONAL DETERMINATION (JD): October 6, 2015

B. NAME AND ADDRESS OF PERSON REQUESTING PRELIMINARY JD: Tony Perry, 117 North NC343, , NC, 27921.

C. DISTRICT OFFICE, FILE NAME, AND NUMBER: Wilmington, Camden County Sheriffs Office Shooting Range, SAW-2015-01866

D. PROJECT LOCATION(S) AND BACKGROUND INFORMATION:

(USE THE ATTACHED TABLE TO DOCUMENT MULTIPLE WATERBODIES AT DIFFERENT SITES)

State: NC County/parish/borough: Camden City:
 Center coordinates of site (lat/long in degree decimal format): Lat. 36.3226093558351° N, Long. -76.0712994404755° W.
 Universal Transverse Mercator:
 Name of nearest water body: Areneuse Creek

Identify (estimate) amount of waters in the review area:

Non-wetland waters: linear feet: width (ft) and/or acres.
 Cowardin Class:
 Stream Flow:
 Wetlands: 0.45 acres.
 Cowardin Class: Forested

Name of any water bodies on the site that have been identified as Section 10 waters:

Tidal:
 Non-Tidal:

E. REVIEW PERFORMED FOR SITE EVALUATION (CHECK ALL THAT APPLIES):

- Office (Desk) Determination. Date: October 6, 2015
 Field Determination. Date(s): September 16, 2015

1. The Corps of Engineers believes that there may be jurisdictional waters of the United States on the subject site, and the permit applicant or other affected party who requested this preliminary JD is hereby advised of his or her option to request and obtain an approved jurisdictional determination (JD) for that site. Nevertheless, the permit applicant or other person who requested this preliminary JD has declined to exercise the option to obtain an approved JD in this instance and at this time.

2. In any circumstance where a permit applicant obtains an individual permit, or a Nationwide General Permit (NWP) or other general permit verification requiring "pre-construction notification" (PCN), or requests verification for a non-reporting NWP or other general permit, and the permit applicant has not requested an approved JD for the activity, the permit applicant is hereby made aware of the following: (1) the permit applicant has elected to seek a permit authorization based on a preliminary JD, which does not make an official determination of jurisdictional waters; (2) that the applicant has the option to request an approved JD before accepting the terms and conditions of the permit authorization, and that basing a permit authorization on an approved JD could possibly result in less compensatory mitigation being required or different special conditions; (3) that the applicant has the right to request an individual permit rather than accepting the terms and conditions of the NWP or other general permit authorization; (4) that the applicant can accept a permit authorization and thereby agree to comply with all the terms and conditions of that permit, including whatever mitigation requirements the Corps has determined to be necessary; (5) that undertaking any activity in reliance upon the subject permit authorization without requesting an approved JD constitutes the applicant's acceptance of the use of the preliminary JD, but that either form of JD will be processed as soon as is practicable; (6) accepting a permit authorization (e.g., signing a proffered individual permit) or undertaking any activity in reliance on any form of Corps permit authorization based on a preliminary JD constitutes agreement that all wetlands and other water bodies on the site affected in any way by that activity are jurisdictional waters of the United States, and precludes any challenge to such jurisdiction in any administrative or judicial compliance or enforcement action, or in any administrative appeal or in any Federal court; and (7) whether the applicant elects to use either an approved JD or a preliminary JD, that JD will be processed as soon as is practicable. Further, an approved JD, a proffered individual permit (and all terms and conditions contained therein), or individual permit denial can be administratively appealed pursuant to 33 C.F.R. Part 331, and that in any administrative appeal, jurisdictional issues can be raised (see 33 C.F.R. 331.5(a)(2)). If, during that administrative appeal, it becomes necessary to make an official determination whether CWA jurisdiction exists over a site, or to provide an official delineation of jurisdictional waters on the site, the Corps will provide an approved JD to accomplish that result, as soon as is practicable.

This preliminary JD finds that there "may be" waters of the United States on the subject project site, and identifies all aquatic features on the site that could be affected by the proposed activity, based on the following information:

SUPPORTING DATA. Data reviewed for preliminary JD (check all that apply - checked items should be included in case file and, where checked and requested, appropriately reference sources below):

- Maps, plans, plots or plat submitted by or on behalf of the applicant/consultant:
- Data sheets prepared/submitted by or on behalf of the applicant/consultant.
 - Office concurs with data sheets/delineation report.
 - Office does not concur with data sheets/delineation report.
- Data sheets prepared by the Corps:
- Corps navigable waters' study:
- U.S. Geological Survey Hydrologic Atlas:
 - USGS NHD data.
 - USGS 8 and 12 digit HUC maps.
- U.S. Geological Survey map(s). Cite scale & quad name:
- USDA Natural Resources Conservation Service Soil Survey. Citation:
- National wetlands inventory map(s). Cite name:
- State/Local wetland inventory map(s):
- FEMA/FIRM maps:
- 100-year Floodplain Elevation is: (National Geodetic Vertical Datum of 1929)
- Photographs: Aerial (Name & Date):
or Other (Name & Date):
- Previous determination(s). File no. and date of response letter:
- Other information (please specify): Site visit and evaluation by USACE on Sept. 16, 2015.

IMPORTANT NOTE: The information recorded on this form has not necessarily been verified by the Corps and should not be relied upon for later jurisdictional determinations.

BIGELOW.CHES
TER.CHARLES.III
.1205754357

Digitally signed by
BIGELOW.CHESTER.CHARLES.III.1205754357
DN: c=US, o=U.S. Government, ou=DoD,
ou=PKI, ou=USA,
cn=BIGELOW.CHESTER.CHARLES.III.1205754
357
Date: 2015.10.06 13:53:39 -04'00'

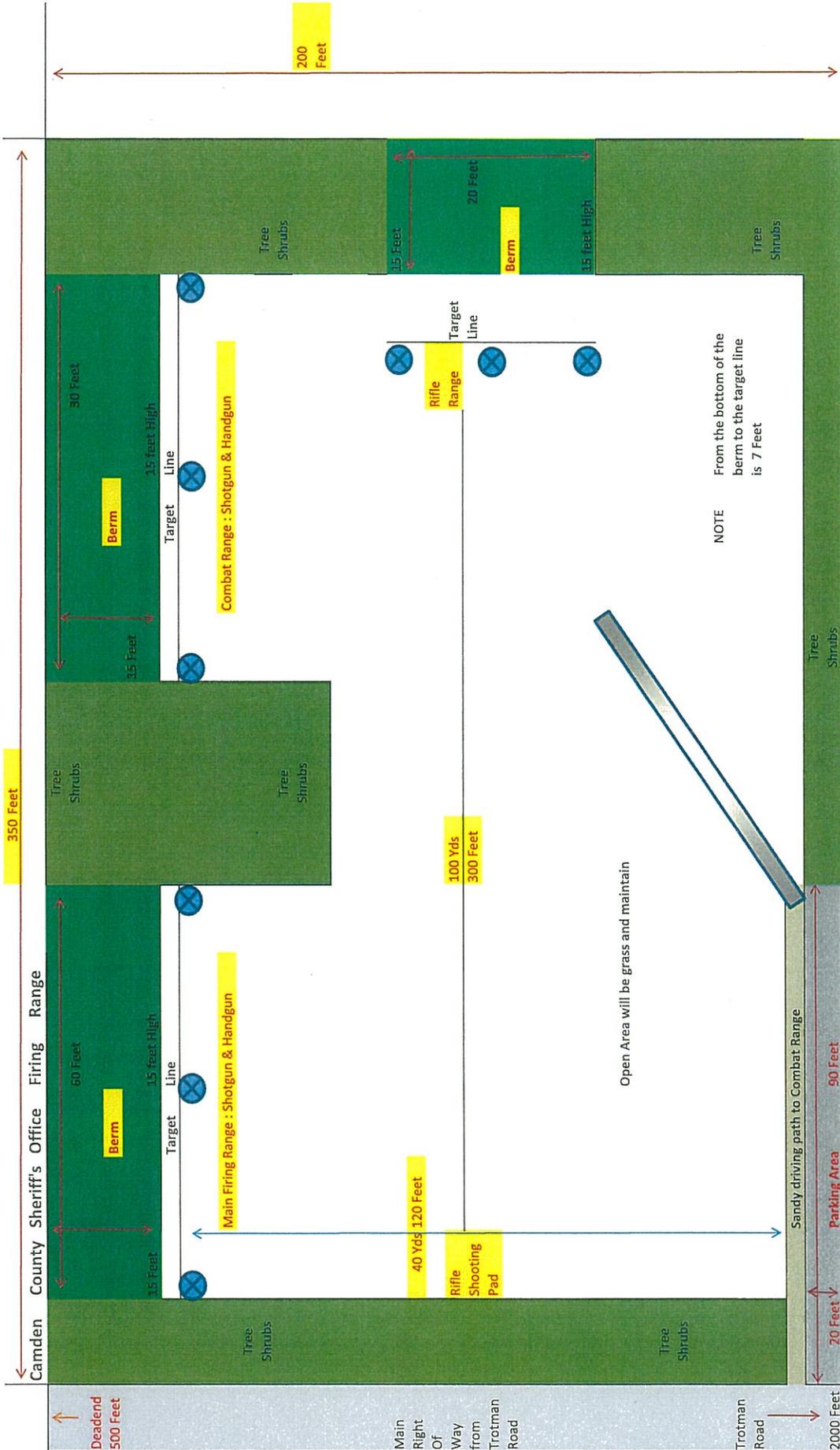
Signature and date of
Regulatory Project Manager
(REQUIRED)

Dr. Jeff Tony Perry
10-7-2015

Signature and date of
person requesting preliminary JD
(REQUIRED, unless obtaining the signature is
Impracticable)

SAMPLE

Site number	Latitude	Longitude	Cowardin Class	Estimated amount of aquatic resource in review area	Class of aquatic resource
Wetland	36.32218	-76.07177	PFO (HARVESTED)	0.21 acre	section 404 Non – tidal



NOTE From the bottom of the berm to the target line is 7 Feet

August 27, 2015

CAMDEN COUNTY SHERIFF'S OFFICE

Page 1 of 3

Post Office Box 57

Camden, North Carolina 27921

Tony E. Perry, Sheriff



Voice: 252-338-5046
Fax: 252-335-4300
24 Hours: 252-331-7445

MEMORANDUM

TO: Camden County Board of Commissioners

FROM: Sheriff Tony Perry

DATE: July 27, 2015

RE: Firing Range Need

The Camden County Sheriff's Office is mandated by the North Carolina Sheriff's Education and Training Standards Commission to qualify annually in firearms that deputies carry. Qualification ranges require maximum 25 yards on handguns, 40 yards on shotguns and 100 yards on rifles. Qualification times vary depending upon weather and availability of deputies to gather for a period over a week for classroom, day and night training. Furthermore, we may train with other agencies on site for qualification purposes.

For the last 13 years, George Wood Farms has allowed the Sheriff's Office through the Pasquotank County Sheriff's Office and then in 2008 through a County of Camden lease an area here in Camden for a firing range equipped with a berm and target area. In December 2014, that lease agreement was terminated by George Wood Farms due to the sale of farmland. I was contacted by Matt Wood in June 2015 that he was going to completely close the area and have it cleaned up.

I spoke with Currituck Sheriff in the use of their range for this year but after all the winter storms and rains, berms were washed away. I also met with Academi and they know by their Special Use Permit, they can allow the Sheriff's Office to use their range. I have requested further meetings with superiors at Academi, requested potential trainings available, and available range dates but have received no responses. Furthermore, we would not be a paying customer and if we planned to use the range, we could be bumped for a paying customer.

I met with Mike Renshaw back in January 2015 on the need for a firing range. John Morrison was informed of the termination of the George Wood Farm lease and the need to build a new range. For the last year, I have been looking for property in the county to build a new firing range. I had been in touch with one property owner in South Mills I thought had property available but was later discovered it was not. I have been reviewing

"Working Together For a Safer Tomorrow"

county owned property through GIS but was unable to find suitable property with a large area and a buffer zone.

Commissioner Michael McLain stated to me back in the spring of 2015 he had property that was possibly suitable for a firing range. I reviewed the GIS map for the McLain property and set up meetings with the County Planning Office – Dave Parks and then with the Army Corps of Engineers (ACOE). The ACOE requested that a small area be cleared so that they could better determine wetlands possibilities.

I flew by airplane over the property during mid-June and saw that trees were growing in the proposed area. Through speaking with a former logger of the property they stated that there would be stumps from passed logging that would be six inches high that would create extra problems for clearing the area. Commissioner McLain said I could look at other areas of his property in which I did and discovered that where the logging operation stripped and loaded the logs was actually an area that would be easily cleared and cleaned. I have been to this area and bulldozed an area 100 feet by 150 feet pushing the dead logs and trees limbs to the side for the ACOE to make a determination on this area.

While this opportunity has risen with the McLain property, Law Enforcement Support Services (LESO) of the North Carolina Department of Public Safety just opened up for law enforcement to get equipment. LESO works in conjunction with the (military) Defense Logistics Agency that facilitates a law enforcement support program, which originated from the National Defense Authorization Act of Fiscal Year 1997 (FY 97). This law allows transfer of excess Department of Defense property that might otherwise be destroyed to law enforcement agencies across the United States and its territories.

No equipment is purchased for distribution. All items were excess which had been turned in by military units or had been held as part of reserve stocks until no longer needed. Since its inception, the program has transferred more than \$5.4 billion worth of property. In 2014, \$980 million worth of property (based on initial acquisition cost) was transferred to law enforcement agencies. Requisitions cover the gamut of items used by America's military -- clothing and office supplies, tools and rescue equipment, vehicles, rifles and others small arms. Of all the excess equipment provided through the program, only five percent are weapons and less than one percent is tactical vehicles. More than 8,000 law enforcement agencies have enrolled in the program.

Such equipment available that could be used to build a firing range was a bulldozer, a motor grader, a dump truck and a used pickup truck. We are currently looking for a front end loader. This equipment was given to the Sheriff's Office at no cost with the only stipulation that we hold it for 12 months then we could surplus and sell it.

At this point and the date of this memorandum, we are waiting for the ACOE to return sometime the second week of August to determine if the proposed area on the McLain property will be suitable for the range. After that, further consultation with the County Planning Office will be needed to start the process for permits. The UDO currently designates for commercial and private use firing ranges. This will not be for commercial

use and a designation of private use needs to be reviewed.

At the same time, a lease agreement will need approval between County of Camden and Michael McLain if the UDO will allow the range. Furthermore, the determined amount of leasing the property will be \$1.00 annually from the Sheriff's Office to McLain.

I have been working on this project to save the county a maximum amount of costs using available resources. I will be available for questions.

The Twiford Law Firm, P.C.

Russell E. Twiford (Retired)
John S. Morrison
Edward A. O'Neal
H.P. Williams, Jr.
R. Mark Warren
Courtney S. Hull
Lauren Arizaga-Womble
Megan Morgan

Attorneys At Law

P.O. Box 669
111 Currituck Commercial Drive
Moyock, North Carolina 27958-0669
Telephone (252) 435-2811
Telecopier (252) 435-9974

Elizabeth City Office
203 North Road Street
Elizabeth City, NC 27907-0099
Telephone (252) 338-4151
Telecopier (252) 338-8546

LOOK AT OUR WEBSITE:
www.twifordlaw.com

Please Respond To:
Moyock

July 27, 2015

Michael McLain
Michael Renshaw
Sheriff Perry
Via Email

Re: *Proposed Firing Range - McLain Lease*

Dear Gentlemen:

I reviewed Sheriff Perry's email of July 22, 2015, together with the agenda item summary sheet and proposed lease for a firing range. I have the following comments:

- Consideration - North Carolina law strictly prohibits any elected official from dealing with the government he serves in private transactions for valuable consideration. Indeed, it is a crime, and in certain cases, can be a felony. My review of the proposed lease, which as Sheriff Perry says "mirrored" that of what Matt Wood provided, is legally compliant in that Commissioner McLain is receiving only a token \$1.00 amount. Further, Commissioner McLain shall continue to be responsible for ad valorem property tax. Only personal property brought onto and stored on the property by the Sheriff would be subject to taxation. This seems highly unlikely to me. However, I caution both parties to carefully reflect upon this transaction. Is Commissioner McLain, in any way, receiving any valuable consideration? It certainly does not appear so. To the contrary, this appears more like a donation to the county. Nevertheless, given the severity of a legal violation here, everyone should carefully reflect upon this. To this end I suggest language be stricken from Article 2 that Lessor would have the right to terminate the lease if the rent payment goes unpaid for 15 days. That is the language of a commercial transaction rather than a gift. Even though the rent only \$1.00, I think it best not to in anyway imply this is a lease in which monetary rent is of prime importance.

- Transparency - As we all know, the Sheriff is a Constitutional officer and is not subject to regulation by the board of county commissioners except as to his budget. Nevertheless, conflicts can arise between the Sheriff's Dept. and the Board of Commissioners. Accordingly, this lease should be made to the public in open session. I do not see this rising to the level of a conflict of interest or even close to it; however, my perception may not be shared by others. If there is free and open disclosure that should go a long way towards removing any such concerns.

I have no opinion on the text amendment or the suitability of the subject property for a firing range. Otherwise, I have no legal issues.

If you have any questions, please contact me. I suggest all of this correspondence, including my position, be circulated to the full board prior to the next meeting.

Warmest Personal Regards,

John S. Morrison

John S. Morrison
Dictated but not reviewed
to expedite delivery

NORTH CAROLINA

CAMDEN COUNTY

LEASE AGREEMENT

THIS LEASE AGREEMENT, made and entered into this ___ day of _____, 2016, by and between **Michael McLain**, hereinafter called **Lessor**, and the **COUNTY OF CAMDEN**, whose address is 117 North Highway 343, Camden, NC 27921, hereinafter called **LESSEE**;

WITNESSETH

Article 1. Lease Premises: Lessor hereby leases to Lessee and Lessee hereby leases from Lessor the property owned by Lessor in Camden County, North Carolina more particularly known as the Camden County Sheriff's Office Firearms Range, located at 480 Trotman Road in the Camden County Township of Shiloh, North Carolina, 27974.

Article 2. Term: The term of the lease shall begin the 1st day of _____ 2016 and unless terminated as provided herein, shall expire on the 31st of December of each year. Lessor shall have the right to terminate the lease after any rent payment specified hereinafter goes unpaid by the Lessee for fifteen (15) days. In addition to said rent payment, the lessor shall have the right to terminate the lease if Tony Perry, Sheriff of Camden County, should leave said office.

Article 3. Rent: During the 12 month lease term, Lessee shall pay as rent the sum of one dollar (\$1.00) per year, which said annual rental payment shall be due and payable on or before the 1st day of specified in term.

Article 4. Utility Payments: Lessee shall be responsible for all monthly payments for electricity, water telephone, or other utility services used by lessee in connection with the Lessee's use of the leased premises.

Article 5. Ad Valorem Taxes: Lessor shall be responsible for the payment of any and all Camden County Ad Valorem property taxes associated with the leased premises. Lessee shall be responsible for any Camden County property taxes associated with any county owned property that is kept on or about the leased premises.

Article 6. Compliance with Requirements and All Applicable Law: Lessee shall comply with any and all local, state, or federal laws while in possession of the leased premises.

Article 7. Insurance: Lessee will maintain with insurers authorized to do business in North Carolina extended coverage insurance policies applicable to any and all property owned by the lessee in or on the leased premises. Lessee shall also maintain comprehensive general liability insurance coverage against claims for bodily injury, death and or property damage arising out of the use or occupancy of the leased premises by Lessee.

Lessee shall indemnify and hold harmless the Lessor, and the Lessor's successors in interest, for any and all claims arising out of the leased premises.

Article 8. Assignment and Subletting: Lessee may not assign this lease or sublet the leased premises to any other person or entity. Any law enforcement agency will be allowed to use said range in agreement with Lessor and Lessee. The law enforcement agency will be responsible for maintaining cleanliness, and damages, and providing proper supervision and/or a qualified firing range instructor of said range while they are using it. The County of Camden shall not be held accountable for the use of the leased property by the law enforcement agency or any unauthorized user of the range.

Article 9. Surrender of Leased Premises: Upon the expiration or earlier termination of this lease agreement, Lessee shall return the leased premises to the Lessor in good order and condition, except for ordinary wear and tear, and except for the results of any casualty damage caused through no fault of the Lessee. Lessee shall remove from the leased premises on or prior to such expiration or earlier termination all of the Lessee's property situated thereon and shall repair any damage caused by such removal.

Article 10. Miscellaneous Provisions:

Binding Effect. This lease shall be binding upon and insure the benefit of and be enforceable by the respective heirs, executors, administrators, and successors in interest of the parties hereto.

Quiet Enjoyment. Upon due performance of the covenants and agreements to be performed by Lessee under this lease. Lessor covenants that Lessee shall and may at all times peaceably and quietly have, hold land enjoy the leased premises during the terms of this lease.

Captions. The section headings in this lease are for convenience of reference only and shall not limit or otherwise affect the meaning hereof.

Duplicate Originals. This lease agreement shall be executed in duplicate originals, one of which shall be retained by each of the parties hereto, and each duplicate original shall constitute an original and shall be fully enforceable.

Governing Law. This lease agreement shall be governed by and construed in accordance with the laws of the State of North Carolina.

Modification. No modification in this lease agreement shall be binding on the parties unless the same shall be executed with the same formality of the original lease agreement.

Lessor's Right of Inspection. Lessor, or such designated representative of the Lessor as Lessor, shall have the right to inspect the leased premises at reasonable times, and upon giving reasonable notice thereof to the Lessee.

Any violation of these provisions shall constitute a major breach of the lease on the Lessee's part and shall be adequate grounds for immediate summary ejection from the lease premises.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals, this the ____ day of _____, 2016.

MICHAEL MCLAIN

Witness: _____

By: _____

Michael McLain

COUNTY OF CAMDEN

Witness: _____

By: _____

_____, Vice Chairman
Camden County Board of County
Commissioners



N O R T H C A R O L I N A
A S S O C I A T I O N O F C O U N T Y C O M M I S S I O N E R S

LIABILITY AND PROPERTY COVERAGE CERTIFICATE						
COVERAGE PROVIDER: NCACC Liability and Property Pool 215 North Dawson Street Raleigh, NC 27603			This certificate is provided by the NCACC Liability and Property Pool and is issued as a matter of information only. This certificate confers no rights upon the certificate holder other than those provided in the coverage document. This certificate does not amend, extend, or alter the coverage afforded by the coverage documents listed herein.			
MEMBER: Camden County PO Box 190 Camden, NC 27921						
COVERAGES						
Type of Coverage	Coverage Contract #	Effective Date	Expiration Date	Limits		
Liability						
X	General Liability – Each Occurrence, No Aggregate applies	LP-CA-015-15	July 1, 2015	July 1, 2016	\$2,000,000 occurrence	
X	Public Officials Liability, Each Wrongful Act	LP-CA-015-15	July 1, 2015	July 1, 2016		
X	Law Enforcement Liability, Each Occurrence	LP-CA-015-15	July 1, 2015	July 1, 2016		
Cyber Liability		LP-CA-015-15	July 1, 2015	July 1, 2016	\$1,000,000 aggregate Claims Made	
Excess Liability						
Automobile Liability						
X	All Owned Autos, Each Accident	LP-CA-015-15	July 1, 2015	July 1, 2016	\$2,000,000 occurrence	
X	Hired Autos, Each Accident	LP-CA-015-15	July 1, 2015	July 1, 2016		
X	Excess Auto Liability for Non-Owned Autos	LP-CA-015-15	July 1, 2015	July 1, 2016		
Automobile Physical Damage						
X	Scheduled Vehicles	LP-CA-015-15	July 1, 2015	July 1, 2016	Actual Cash Value at the time of the Loss, unless otherwise specified in the Coverage Document; Deductible Applies	
X	Hired Autos (if coverage is not purchased elsewhere)	LP-CA-015-15	July 1, 2015	July 1, 2016		
Property – Risks of Direct Physical Loss, Blanket Limit		LP-CA-015-15	July 1, 2015	July 1, 2016	Limit	Deductible
					\$22,294,551	\$1,000
Additional Information:						
CERTIFICATE HOLDER: P. Michael McClain 124 Pine St. Camden, NC 27921			Cancellation: Should any of the described coverage documents herein be cancelled before the expiration date shown, the NCACC Pools will endeavor to mail written notice to the Certificate Holder named herein, but failure to mail such notice shall impose no obligation or liability of any kind upon the NCACC Pools, its agents or representatives, or the issuer of this certificate.			
			By: Jo-Ann West, Underwriter for the NCACC			10/13/2015

Certificate Mailed/E-Mailed or Faxed to:

P. Michael McClain
 124 Pine St.
 Camden, NC 27921

Camden County Sheriff's Office
PO Box 57
Camden, NC 27921

Policy #: **3.30**

Policy Title: **Shooting Range Facility**

Date: **October 2015**

PURPOSE:

To establish policy and provide guidelines for Sheriff's Office firearms training sessions and for the safe operation and use of the Sheriff's Office Shooting Range.

POLICY:

Firearms training are an important phase in the development of public safety officers. Consequently, it is the policy of this Sheriff's Office that all persons participating in firearms training sessions and using the Shooting Range will do so using safe practices and adhering to procedures set forth in this policy.

DEFINITIONS:

Shooting Range: A Camden County Government approved and permitted facility for the use the qualifications of sworn law enforcement officers on property leased by the County for the exclusive use of the Camden County Sheriff's Office.

PROCEDURES:

I. Safety on the Shooting Range

- A. A North Carolina Criminal Justice Education and Training Standards Commission Certified Firearms Instructor shall be present on the Shooting Range during all training sessions.
- B. Safety on the firing range will be the first priority of all personnel. Shooting Range Safety Rules, as provided for in APPENDIX A of this policy, will be followed at all times.
- C. All personnel will have the duty and responsibility to announce a cease fire for any unsafe condition whether during organized training sessions or individual firing.
- D. Hours of operation:
 1. Monday through Thursday
 2. 8:00 AM through 8:00 PM

II. Authorization for Use of the Shooting Range

A. Sworn Public Safety Personnel

1. Sworn Public Safety personnel may use the Shooting Range in the following situations:
 - a. During scheduled training sessions;
 - b. On-duty as directed by his/her supervisor; or
 - c. Off-duty when the range is not being used.
2. Use of the Shooting Range by sworn Public Safety personnel must be coordinated with the Sheriff's Office Training Officer to ensure there are no conflicts with scheduled training sessions.
3. All sworn Public Safety personnel using the range, except for scheduled Sheriff's Office training sessions, must obtain the key from the Sheriff's Office and sign the Shooting Range Sign-In Log.

B. Non-Sheriff's Office Personnel

1. All non-Sheriff's Office personnel must obtain approval, in writing, from the Sheriff's Office Training Officer, his/her designee in order to utilize the Shooting Range.
2. All written approvals for non-Sheriff's Office personnel will be forwarded to the Sheriff's Office Training Officer for scheduling.
4. All non-Sheriff's Office personnel using the range must obtain the key from the Sheriff's Office and sign the Shooting Range Sign-In Log.

III. Responsibility for the Shooting Range

- A. The Sheriff's Office Training Officer shall be responsible for maintaining the Shooting Range facility and related records.
- B. The Training Officer, any supervisor or firearms instructor will have the authority to stop any use of the Shooting Range for any unsafe condition whether during an organized training session or individual firing.
- C. The Training Officer will have the authority to re-call any person or organization to clean the Shooting Range if it is not cleaned properly.

IV. Records

- A. A Shooting Range Sign-In Log will be maintained in the Sheriff's Office for all persons using the range including scheduled Sheriff's Office training sessions.
- B. The log will state the date, persons/agencies using the range, time in and time out, and a responsible party.

V. Clean-Up

- A. All brass, targets and other items used in training will be cleaned and stored as necessary by the person/agency at the conclusion of the training session.
- B. The grounds of the Shooting Range will be cleaned after each training session, garbage can(s) emptied in the dumpster and returned to the range.
- C. The range should be left in a neat and clean condition and ready for the next training session

NOTE: This policy is for internal use only, and does not enlarge a deputy's civil or criminal liability in any way. It should not be construed as the creation of a higher standard of safety or care in an evidentiary sense, with respect to third party claims. Violations of this directive, if proven, can only form the basis of a complaint by this agency, and then only in a non-judicial administrative setting.

Date: October 24, 2015

Sheriff: *Tony E. Perry*

Appendix A

Shooting Range Safety Rules

1. Ear and Eye protection will be worn at all times while firing is in progress.
2. Do not practice dry firing at any time, except in the presence of a qualified firearms instructor.
3. No loading or unloading of revolvers unless on the firing line and instructed by a qualified firearms instructor. Semi-autos are governed by the "hot range" concept (no weapon is to be removed from the holster except on the firing line).
4. No unnecessary talking while on the firing line except to a qualified firearms instructor.
5. While on the firing line, weapons shall be pointed down range or carried in the holster.
6. No cross-draw or shoulder holsters will be allowed on the firing line.
7. In the case of a misfire, keep the firearm pointed down range for at least ten (10) seconds before opening the cylinder/action.
8. When handling any firearm, first check to determine if it is loaded or empty.
9. Never lay a firearm down without unloading it and having the action open.
10. At no time will anyone go beyond the firing line until it is safe and then only when the firearms instructors give the command.
11. Discipline must be maintained. Horseplay, carelessness and irresponsible behavior will not be tolerated in the range area.
12. The firearms instructors are in charge at all times when officers are on the firing range for training.
13. No smoking, drinking, eating, or chewing tobacco will be permitted in the area of the firing lanes.
14. Each person leaving the firing range shooting area must wash their hands

before leaving the range facility.

15. Keep the trigger finger out of the trigger guard and away from the trigger until the weapon is pointed down range.

16. The use of tracer ammunition and armor piercing rounds is prohibited at the Shooting Range. No ammunition greater than .45 calibers will be permitted on the Shooting Range. Loads more powerful than standard factory loads are prohibited.

19. Anyone utilizing the Shooting Range must have a second person in the range with them in case of emergency.

39-15 2/27/14
\$249,600.00 / \$2496.00

No delinquent taxes - MK - 2/27/14

PREPARED BY: Linda H. McCown, McCown & McCown, P.A., PO Box 729, Manteo, NC 27954
RETURN TO: H. T. Mullen, Jr., Attorney at Law, 101 East Elizabeth Street, Elizabeth City, NC 27909

Delinquent taxes, if any, are to be paid by the closing attorney to the County Tax Collector upon disbursement of proceeds.

LAND TRANSFER TAX NO:
LAND TRANSFER TAX:

Excise Tax: \$500.00

NORTH CAROLINA, COUNTY OF CAMDEN

PARCEL # 03-8964-00-39-4075

Brief Description for Index: 194.21 Acre Parcel, Shiloh Township

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made this the 14th day of February, 2014, by and between **M & L Partnership, a North Carolina General Partnership**, Grantor, of c/o PO Box 729, Manteo, NC 27954, and **P. Michael McLain**, Grantee, of PO Box 2427, Elizabeth City, NC 27906;

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH:

That the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in Shiloh Township, Camden County, North Carolina and more particularly described as follows:

That certain 194.21 Acre Parcel of woodland as shown and delineated on that certain plat prepared by Edward T. Hyman, Jr., Registered Surveyor, entitled "Trotman Road, L.L.C., Shiloh Township, Camden County, North Carolina" dated January 27, 2000 and recorded in the office of the Register of Deeds of Camden County in Plat Cabinet 3, Slide 59B.

The Property herein above described was acquired by Grantor by instrument recorded in Book 295 at Page 593.

All or a portion of the property herein conveyed does not include the primary residence of a Grantor.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple. And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that the Grantor will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated.

Title to the property herein above described is subject to the following exceptions:

Easements, restrictions and general utility agreements of record.

IN WITNESS WHEREOF, the Grantor has hereunto set her hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers by authority of its Board of Directors, the day and year first above written.

M & L PARTNERSHIP
By: *Linda H. McCown* (SEAL)
Linda H. McCown, General Partner

STATE OF NORTH CAROLINA
COUNTY OF DARE

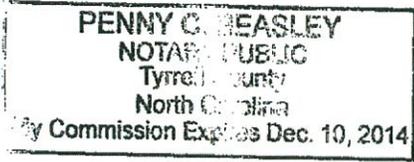
I Penny C Beasley, a Notary Public of Tyrrell County, North Carolina, hereby certify that **Linda H. McCown, General Partner of M & L Partnership, a North Carolina General Partnership**, personally appeared before me this day and acknowledged the execution of the foregoing instrument.

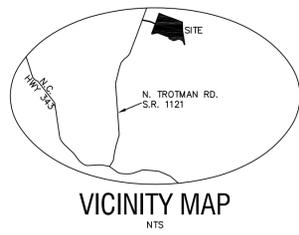
Witness my hand and official seal or stamp, this 14th day of February, 2014.

Penny C Beasley
Notary Public

(SEAL-STAMP)

My commission expires: 12-10-14

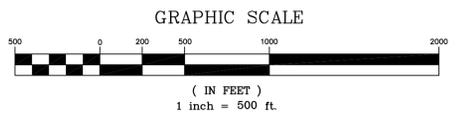




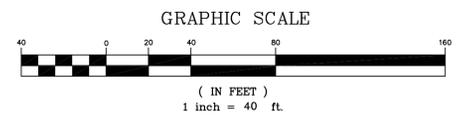
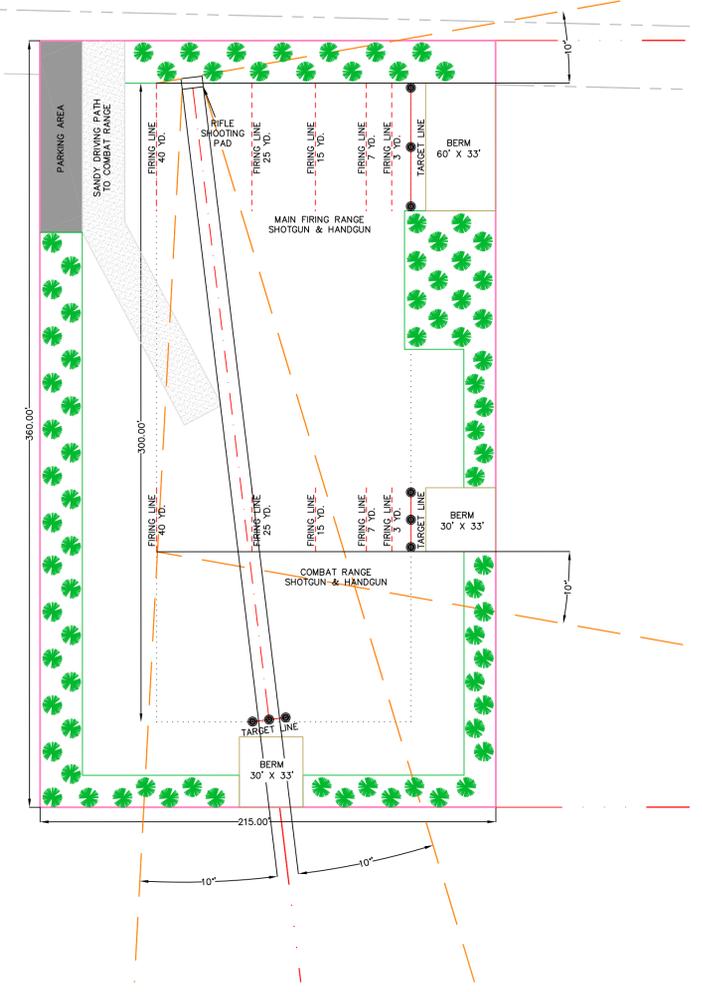
THIS IS A SITE PLAN ONLY (NOT A SURVEY) BASED ON RECORDED INFORMATION AND DESIGN PLANS PROVIDED BY CONTRACTOR/OWNER.



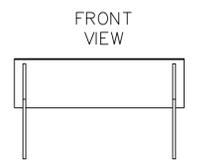
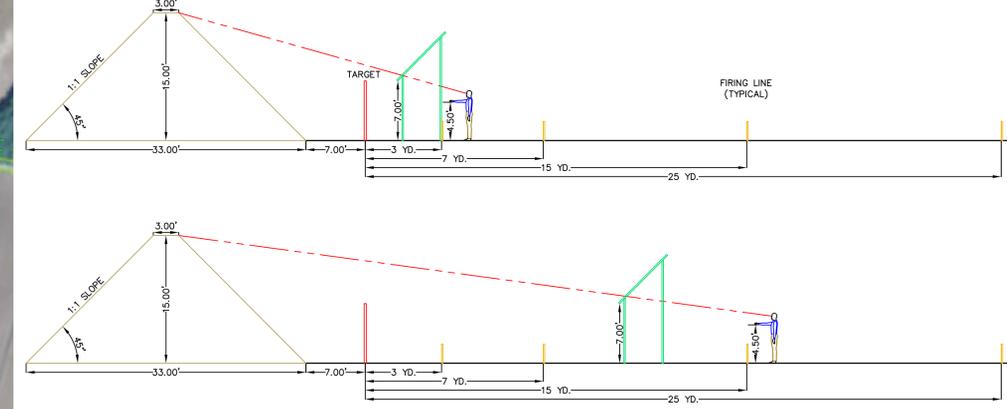
EDWARD T. HYMAN, JR. P.L.S. L-2690



SITE PLAN



BAFFLE & BERM CROSS SECTION (1 inch = 10 ft.)



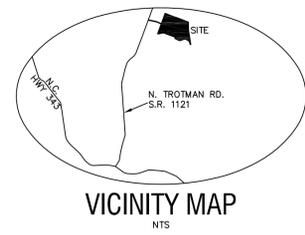
LEGEND

EIP	EXISTING IRON PIPE
EIR	EXISTING IRON REBAR
●	CORNER MARKER
○	CALCULATED POINT
□	EXISTING HOMES
■	TREES AND/OR SHRUBS
---	PROPERTY LINE
---	PROPERTY EXTENSION
---	RIGHT OF WAY LINE
---	TARGET DIRECTION
---	SURROUNDING PARCELS
---	EXISTING DITCH

A.E.T. HYMAN SURVEYING, PC
133 US Hwy 158 West, Suite E
Camden, NC 27921 U.S. Lic. #C-4161
(252) 338-2913 • (252) 338-5552 Fax

SITE PLAN FOR
CAMDEN COUNTY SHERIFFS DEPARTMENT
SHILOH TOWNSHIP
CAMDEN COUNTY, NORTH CAROLINA
PROPOSED FIRING RANGE
OCTOBER 27, 2015

REVISIONS:
PROJECT #: 15164
DRAWING #: 15164
DRAWN: ETH
CHECKED: ETH
DATE: 10/22/2015
SHEET #: 1-200
SCALE: 1" = 500'

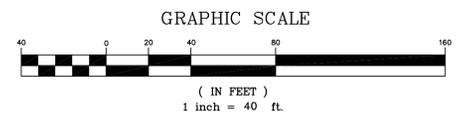
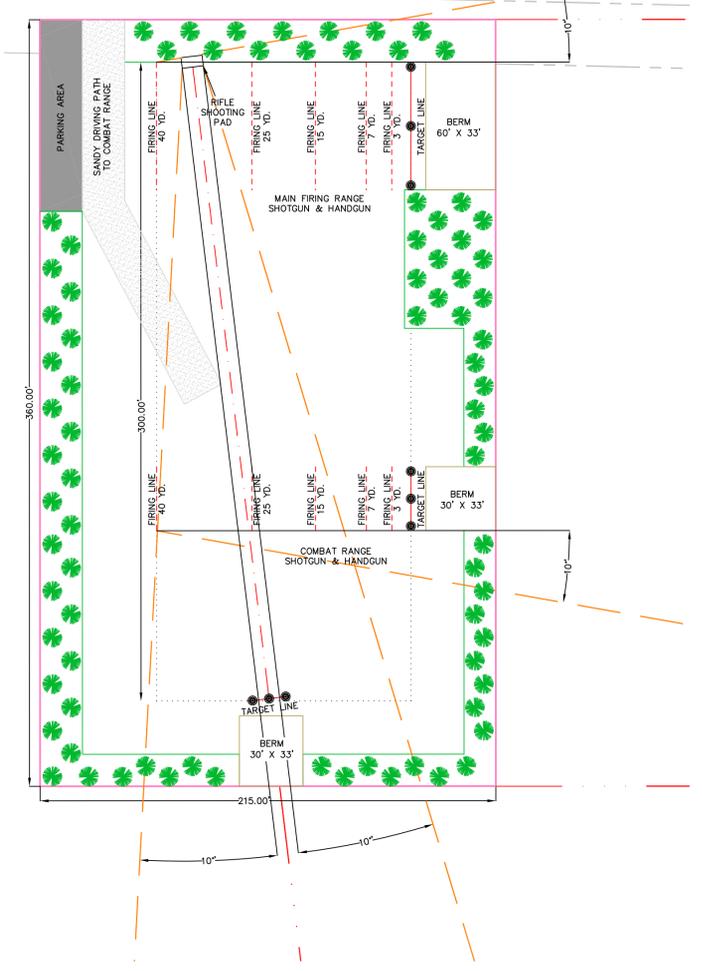


THIS IS A SITE PLAN ONLY
(NOT A SURVEY) BASED
ON RECORDED
INFORMATION AND DESIGN
PLANS PROVIDED BY
CONTRACTOR/OWNER

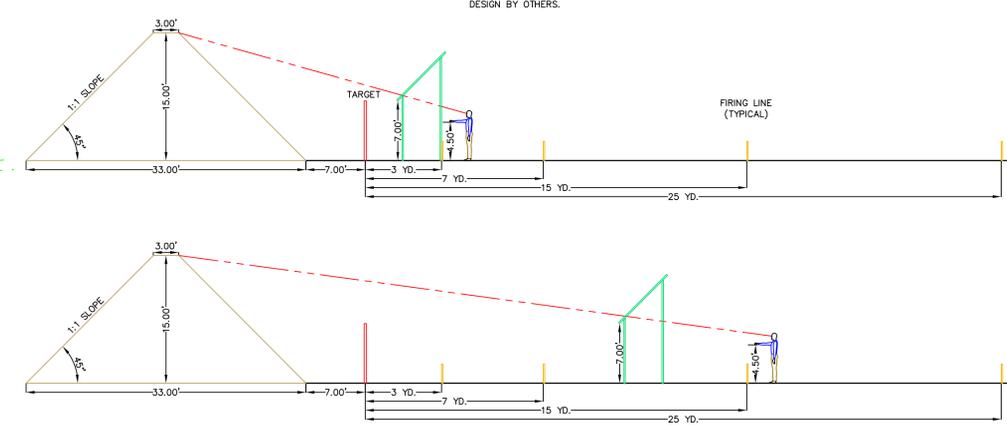


EDWARD T. HYMAN, JR.
P.L.S. L-2690

SITE PLAN

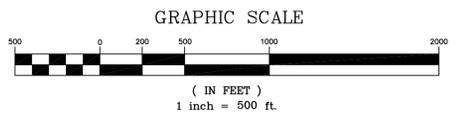
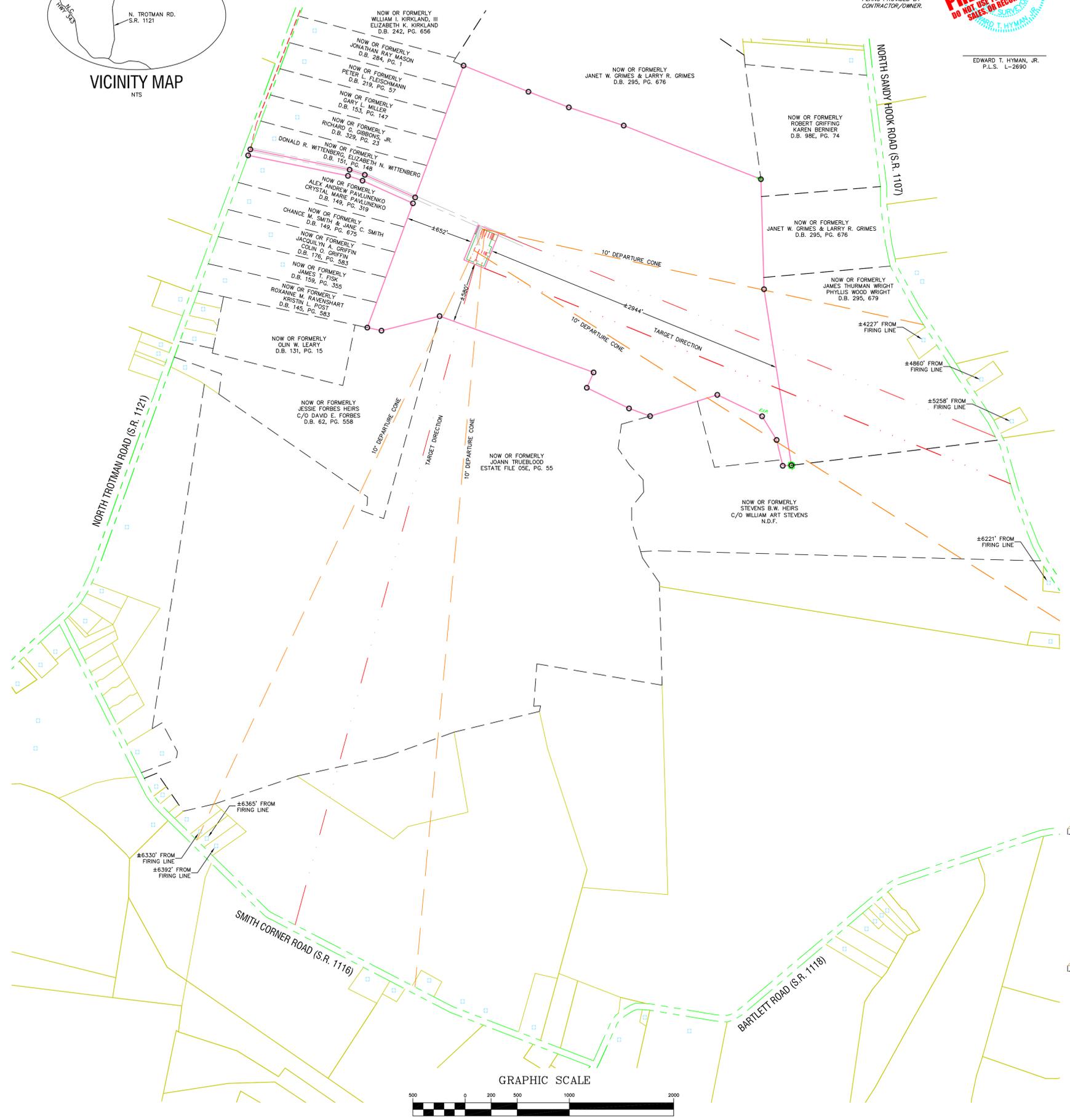


BAFFLE & BERM CROSS SECTION
(1 inch = 10 ft.)
MOVEABLE OVERHEAD DEFLECTION BAFFLE
DESIGN BY OTHERS.



LEGEND

- EIP EXISTING IRON PIPE
- EIR EXISTING IRON REBAR
- CORNER MARKER
- CALCULATED POINT
- EXISTING HOMES
- TREES AND/OR SHRUBS
- PROPERTY LINE
- - - PROPERTY EXTENSION
- - - RIGHT OF WAY LINE
- - - TARGET DIRECTION
- - - SURROUNDING PARCELS
- - - EXISTING DITCH



SITE PLAN FOR
CAMDEN COUNTY SHERIFFS DEPARTMENT
SHILOH TOWNSHIP
CAMDEN COUNTY, NORTH CAROLINA
PROPOSED FIRING RANGE
OCTOBER 27, 2015

REVISIONS:
PROJECT #: 15-164
DRAWING #: 15-164
DRAWN: ETH
CHECKED: ETH
DATE: 10/22/2015
SHEET #: 1-308
SCALE: 1" = 500'

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

MOTION MADE BY:	
M. McLain	_____
G. Meiggs	_____
S. Duckwall	_____
T. White	_____
C. Riggs	_____
NO MOTION	_____
VOTE:	
M. McLain	_____
G. Meiggs	_____
S. Duckwall	_____
T. White	_____
C. Riggs	_____
ABSENT	_____
RECUSED	_____

Item Number: 4.B

Meeting Date: January 4, 2016
Attachments: SUP Findings of Facts/Preliminary Plat
Submitted By: Planning Department

ITEM TITLE: Public Hearing – Special Use Permit
 Preliminary Plat Green Meadows – 9 lot
 Major Subdivision (UDO 2013-08-04)

SUMMARY:

Green Meadows LLC (Keith Nowell) represented by Hollis Ellis of CAE Inc., is applying for a Special Use Permit for Preliminary Plat - Green Meadows Major Subdivision (9 lots) located off Pudding Ridge Road in South Mills Township.

Property was rezoned from Basic Residential (R3-2) to Basic Residential (R3-1) on March 18, 2013 (Ordinance 2013-01-01).

Planning Board will meet to consider Special Use Permit application on September 16th and 30th, 2015 and after discussion with staff, adjacent property owners and developer, board recommended approval of the Special Use Permit for Preliminary Plat Green Meadows subdivision with the conditions as stated in Staffs Findings on a 6-1 vote.

RECOMMENDATION:

Hold public hearing.

Amend Agenda for possible consideration.

STAFF REPORT

UDO 2013-08-04
Special Use Permit – Preliminary Plat
Green Meadows

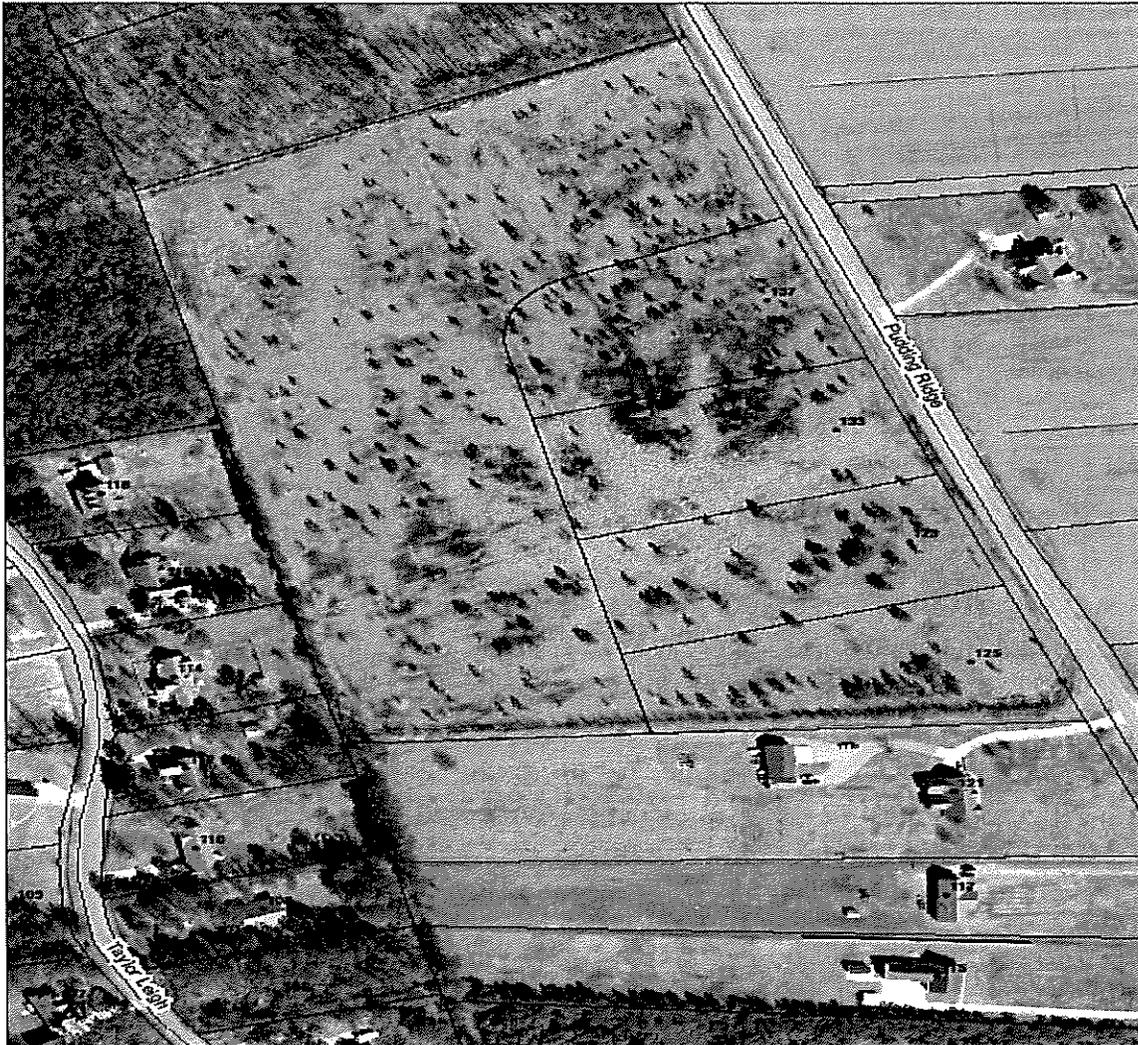
PROJECT INFORMATION

<p>File Reference: UDO 2013-08-04 Project Name; Green Meadows PIN: 01-7999-03-34-7305 Applicant: Green Meadows, LLC Keith Nowell Address: 987 Swamp Road Hertford, NC 27944 Phone: Email:</p> <p>Agent for Applicant: CAE Inc., Hollis D. Ellis Address: 321 Office Square Lane Suite 101 A Virginia Beach, VA 223462 Phone: (252) 562-0430 Email:</p> <p>Current Owner of Record: Keith Nowell</p> <p>Meeting Dates: TRC – June 4, 2014</p> <p>Planning Board: September 16th and 30th 2015 Board of Commissioners</p>	<p>Application Received: 5/2/2014 By: David Parks, Permit Officer</p> <p>Application Fee paid: \$1,800 Check #14920</p> <p>Completeness of Application: Application is generally complete</p> <p>Documents received upon filing of application or otherwise included:</p> <ul style="list-style-type: none"> A. Applicant acting as agent letter B. 10 copies Preliminary Plat Green Meadows Major Subdivision – 9 lots C. 1 copy of Construction Plans for Green Meadows Major Subdivision D. DENR Erosion and Sedimentation Control Plan No. CAMDE-2009-007 E. DENR Stormwater Permit NO SW7131108 F. ARHS Perc tests on lots 1-9
--	---

PROJECT LOCATION:

Street Address: Adjacent to 137 Pudding Ridge Road
Location Description: South Mills Township

Vicinity Map:



REQUEST: Preliminary Plat approval Green Meadows Major Residential Subdivision – 9 lots

SITE DATA

Lot size:	Approximately 11 acres.
Flood Zone:	X/AE
Zoning District(s):	Basic Residential (R3-1)
Existing Land Uses:	Vacant Land

Adjacent Zoning & Uses:

	North	South	East	West
Zoning	Basic Residential (R3-2)	Basic Residential (R3-2)	Basic Residential (R3-2)	Basic Residential (R3-2)
Use & size	House – 4 Acres	House – 4.3 acres	Farm land 45 acres House – 1.5 acres;	McPherson Estates 21 - .9 acres lots

Proposed Use(s): Single Family Dwellings

Description of property:

Property is located off Pudding Ridge Road in South Mills Township. Developer received an administrative approval for a 4 lot minor subdivision on lots that abut Pudding Ridge Road. Current zoning at the time required two acre lots. Remaining land (11 acres) was approved for rezoning to one acre lots on March 18, 2013.

ENVIRONMENTAL ASSESSMENT**Streams, Creeks, Major Ditches:**

There is a lead ditch to the north of the property that drains to the north of McPherson Estates and on out to Joyce Creek.

Distance & description of nearest outfall:

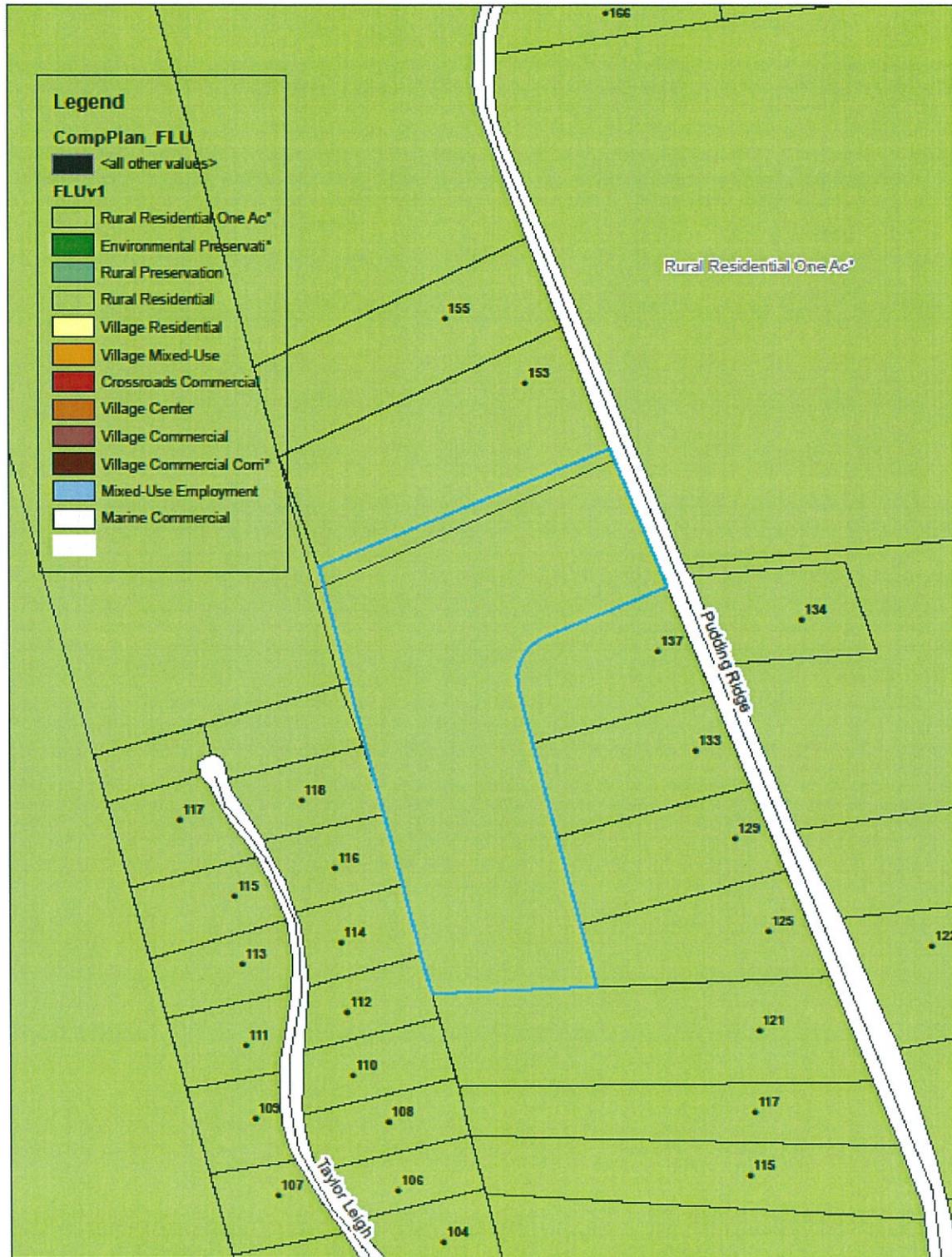
Nearest outfall is Joyce Creek approximately 4,000 feet away

Soils:

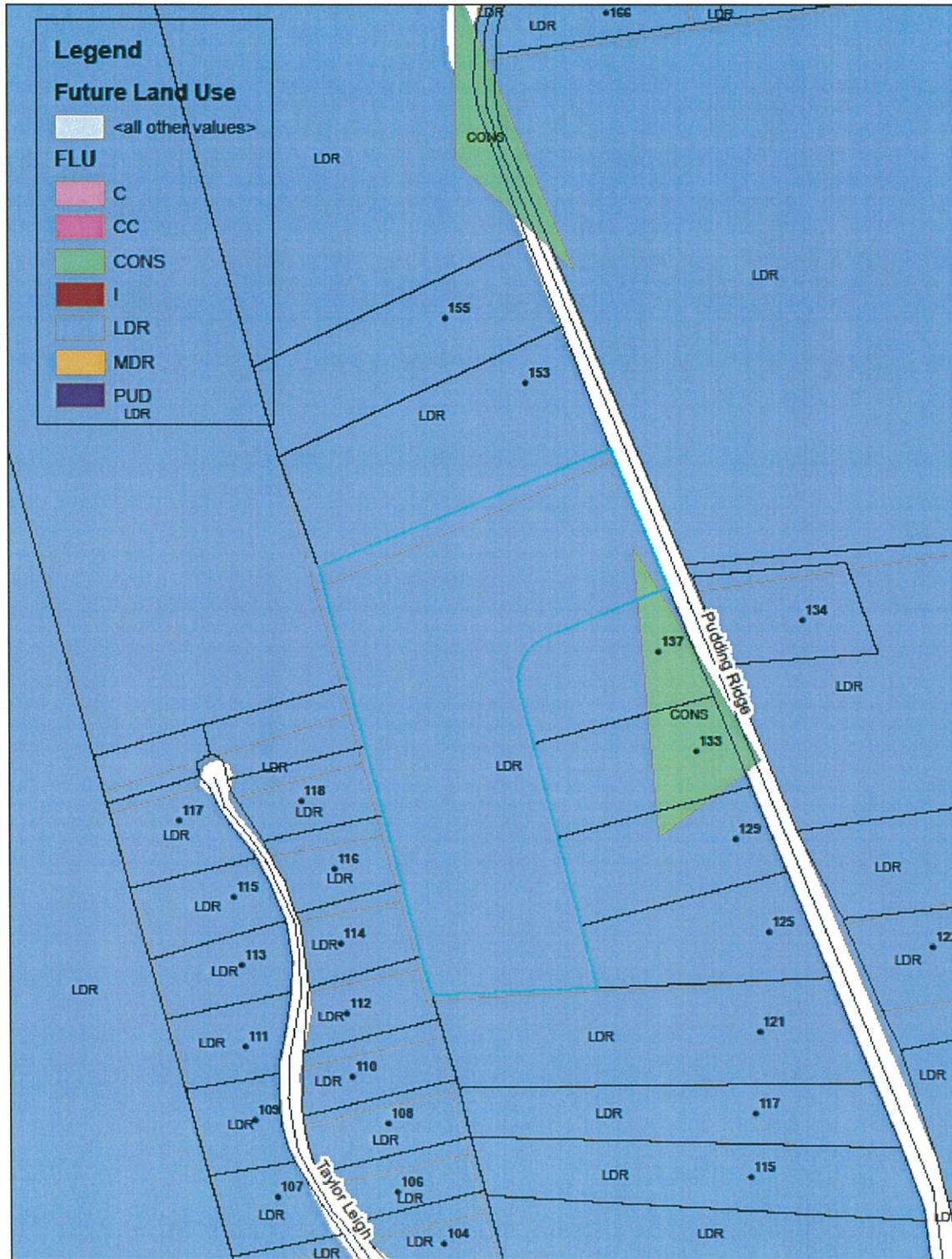
Predominant: Tomotley (ToA) Severe: wetness, percs slowly

Other: Perquimans (PeA) Severe wetness; percs slowly

Comprehensive Plan Future Land Use Maps:



CAMA LAND USE MAP



INFRASTRUCTURE

Water: South Mills Water – will require watermain extension approval by DENR

Sewer: Septic tank – perc tests attached

Traffic: Minimal increase of traffic flow on Pudding Ridge Road

Technical Review Staff at Preliminary Plat

Approve	Approve With Comments	Dis-Approve	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) South Mills Water District
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) Albemarle Regional Health Department (attached)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) South Mills Fire Department (approved at Sketch Plan)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Sheriff's Office (approved)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	(e) South Mills Post Office (See Condition 8 below)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Camden Soil & Water Technician
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Central Communications (911)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	(h) Superintendent of Camden County Schools (See Condition 7))
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) Transportation Director of Camden County Schools
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(j) NCDOT (see attached emails)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(k) Albemarle EMC
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(l) Century Link – Info only.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(m) Pasquotank EMS – No response
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(n) Drainage Plan – Camden County Engineer

- **Streets:**

- A. Are all streets designed to be place under State system? Yes
- B. Proposed street name? Atkinson Court
- C. Are any street names already being used elsewhere in the County? No.

- **Open Space:**

- A. Is open space proposed? Yes. 11 X .05 = .55 acres required. Proposed: .56 In accordance with Article 151.199 (attached) the county has the flexibility for administering the requirements of the open space and due to the shape of property and the small amount of lots the open space provided meets the intent of this article.
- B. Recreational Land: N/A
- C. Will property owner restrictive covenants be needed? Yes.

- **Utilities:**

- A. Does the application include a letter or certificate from the District Health Department regarding septic tanks? Yes.
- B. Does the applicant propose the use of public sewage systems? No. Septic

- C. Does the applicant propose the use of public water systems?** Yes, with South Mills Water Association.
- D. Distance from existing public water supply system:** Adjacent to property.
- E. Is the area within a five-year proposal for the provision of public sewage?** No.
- **Landscaping:**
- A. Is any buffer required?** No.
- B. Will trees be required along dedicated streets UDO Article 151.156?** Yes.
- **Findings Regarding Additional Requirements:**
- A. Endangering the public health and safety:** The application doesn't appear to endanger the public health and safety.
- B. Injure the value of adjoining or abutting property:** The application does not appear to injure the value of adjoining or abutting property.
- C. Harmony with the area in which it is located:** Proposed use is in Harmony with the area that it is located as there are Single Family Dwellings adjacent to the property.
- D. Conformity with the Plans:**
- 1. Comprehensive Plan**
 - Future Land Use Maps has land identified as Rural Residential with densities up to 1 dwelling unit per acre.
 - 2. Land Use Plan:**
 - Property located outside Core Village of South Mills.
 - Policy 9 states the county supports greater residential densities in areas that are accessible to water and/or sewer services. Water lines exist adjacent to property.
 - 3. Thoroughfare Plan:** Access is off Pudding Ridge Road
 - 4. Other plans officially adopted by the Board of Commissioners:**
- E. Will not exceed the county's ability to provide public facilities:**
- 1. Schools:** Development will create approximately 4 students (.44 X 9 lots). High School over capacity: **2015/2016 capacity: 570 Enrollment: 573**
 - 2. Fire and Rescue:** No response. (Approved at Sketch Plan)
 - 3. Law Enforcement:** Approved by Sherriff's Office.

STAFF COMMENTARY/RECOMMENDATIONS:

On September 30, 2015 Planning Board recommended approval (6-1 vote) of the Special Use Permit for Preliminary Plat Green Meadows Major Subdivision with the following conditions and modifications:

1. The applicant must strictly abide by all requirements of the Unified Development Ordinance of Camden County, North Carolina, and must also strictly comply with all other local, state, and federal ordinances, laws, rules and regulations as one or more ordinances, laws, rules and regulations may apply to this development.
2. The applicant shall complete the development strictly in accordance with the approved Preliminary Plat and specifications submitted to the Planning Office of Camden County, North Carolina, and contained in the file titled (UDO 2013-08-04).

3. Prior to any land disturbing activity, developer shall provide approved waterline extension letter from NCDENR Public Water Supply Section.
4. All lots shall be crowned to where the dwelling is located to an elevation at or above the 100 year flood. Those elevations shall be indicated on each lot on the final plat for each phase. No building permit shall be issued until such elevations are verified by a Surveyor or Engineer licensed to do business in North Carolina.
5. Landscaping in accordance with Article 151.156 shall be planted prior to submission of final plat for that phase.
6. Developer and or Home Owners Association shall provide Camden County certification by a licensed North Carolina Engineer of compliance with approved Drainage Plan for Green Meadows every five years starting from recording of Final Plat in the Camden County Registry of Deeds.
7. Per Camden County Schools a School Bus Stop shelter required. Minimum specifications are listed in Camden County's Unified Development Ordinance Article 151.232(M).
8. Per South Mills Post office/Area Post Master Community Mail Boxes shall be installed with Master Keys going to Post Office. HOA shall distribute keys to home owners.
9. Developer shall make reasonable effort to secure drainage easements from property owners and offer to clear the ditch that leaves the subdivision to the outfall ditch at Bunker Hill Road. (Letter of Denial from adjacent property owner attached)
10. Home Owners Restrictive Covenants shall include the following information:
 - a. All requirements (to include Maintenance and allowable built upon area) listed under NCDENR Stormwater Permit No. SW7131108.
 - b. Maintenance requirements of the outfall ditch located on the most northern property line behind lots 1-4.
 - c. The re-certification to the County of the approved drainage plan every five years.
 - d. Property owners shall be responsible for the maintenance/upkeep of the School Bus Shelter and Community Mail Boxes.
11. If any of the conditions affixed hereto or any part thereof shall be held invalid or void, then this approval in its entirety shall be void and have no effect.



Land Use/Development Application
County of Camden, North Carolina

Depending upon the type of proposal, the proposal may require a Zoning Permit, Conditional Use Permit, or Special Use Permit. This form is used as the start of application process. All applicants must submit a site plan (see "Minimum Site Plan Requirements") and a valid Health Department permit. Applicants for a Conditional Use Permit or Special Use Permit should review the "Requirements for Conditional Use Permit and Special Use Permit Applications".

Applicants for a subdivision must submit this form as their Special Use Permit application.

Please consult the Planning Office (1-252-338-1919) with any questions about your application.

Please Do Not Write in this Box	
PIN:	<u>01-7999-03-34-7305</u>
UDO#	<u>2013 - 08 - 04</u>
Date Received:	<u>5/2/2014</u>
Received by:	<u>DP</u>
Zoning District:	<u>R3-1</u>
Fee Paid \$	<u>1800.00</u>

Perk # 14920

PLEASE PRINT OR TYPE

Applicant's Name: CAE, Inc., Hollis D. Ellis

If the Applicant is acting as agent for another person (the "principal"), please give that person's name on the line below and submit a copy of the agency agreement/letter with this Application.

Keith Nowell

Applicant's Mailing Address: 321 Office Square Lane, Suite 101 A
Virginia Beach, VA 23462-3655

Daytime Phone Number: (252) 562-0430

Street Address Location of Property: Adjacent to 137 Pudding Ridge Road, South Mills Township

General Description of Proposal: Special Use Permit - Preliminary Plat Green Meadows 9 lot Major Subdivision

I swear or affirm that the foregoing information and all attachments hereto (now or subsequently provided as part of this application) are true and correct to the best of my knowledge.

Signed: Hollis D. Ellis

Dated: May 2, 2014

* Information to be filled out by Planning Department

*Is the Property in a Watershed Protection area? No

*Flood Zone (from FIRM Map): X/AE *Taxes paid? yes X no



NORTHWEST CONTRACTORS, INC

August 6, 2013

To: Mr. David Parks
County of Camden
PO Box 190
117 North NC 343
Camden, NC 27921

Re: Representation for Green Meadows, LLC

Dear Mr. Parks,

Please let this letter stand as my authorization for Mr. Hollis Ellis of CAE, Inc. to represent and act on behalf of Green Meadows, LLC and Northwest Contractors, Inc. if no representatives of these entities are able to attend meetings.

Regards,


President



North Carolina Department of Environment and Natural Resources
Division of Land Resources
Land Quality Section

James D. Simons, PG, PE
Director and State Geologist

Beverly Eaves Perdue, Governor
Dee Freeman, Secretary

May 6, 2009

LETTER OF APPROVAL WITH MODIFICATIONS

Green Meadows, LLC
ATTN: Mr. Keith Nowell, Partner
987 Swamp Road
Hertford, North Carolina 27944

RE: Erosion and Sedimentation Control Plan No. CAMDE-2009-007
Project Name: Green Meadows Subdivision
Location: SR 1225 County: Camden
River Basin: Pasquotank
Date Received by LQS: April 2, 2009
Acres Approved: 19 Project Type: New
Project Description: Residential subdivision, including lot development, as shown on the submitted plan dated March 27, 2009

Dear Sir:

This office has reviewed the subject erosion and sedimentation control plan. We find the plan to be acceptable and hereby issue this Letter of Approval with Modifications. The modifications required for approval are listed on the attached page. This plan approval shall expire three (3) years following the date of approval, if no land-disturbing activity has been undertaken, as required by 15A NCAC 4B.0129.

Please be advised that 15A NCAC 4B.0118(a) requires that a copy of the approved erosion and sedimentation control plan be on file at the job site. Also, you should consider this letter as giving the Notice required by G.S. 113A-61.1(a) of our right of periodic inspection to ensure compliance with the approved plan.

North Carolina's Sedimentation Pollution Control Program is performance oriented, requiring protection of existing natural resources and adjoining properties. If, following the commencement of this project, it is determined that the erosion and sedimentation control plan is inadequate to meet the requirements of the Sedimentation Pollution Control Act of 1973 (G.S. 113A-51 through 66), this office may require revisions to the plan and implementation of the revisions to ensure compliance with the Act.

Acceptance and approval of this plan is conditioned upon your compliance with Federal and State water quality laws, regulations and rules. In addition, local city or county ordinances or rules may also apply to this land-disturbing activity. This approval does not supersede any other permit or approval

Washington Regional Office

943 Washington Square Mall, Washington, North Carolina 27889 • Phone: 252-946-6481 / FAX: 252-975-3716

Internet: <http://www.dir.enr.state.nc.us/pages/landqualitysection.html>

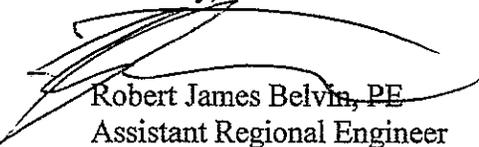
An Equal Opportunity / Affirmative Action Employer - 50% Recycled/10% Post Consumer Paper

Green Meadows, LLC
ATTN: Mr. Keith Nowell, Partner
May 6, 2009
Page 2

Please be aware that your project will be covered by the enclosed NPDES General Stormwater Permit NCG010000 (Construction Activities). You should first become familiar with all of the requirements for compliance with the enclosed permit.

Please note that this approval is based in part on the accuracy of the information provided in the Financial Responsibility/Ownership Form, which you have submitted. You are required to file an amended form if there is any change in the information included on the form. In addition, 15A NCAC 4B.0127(c) requires that you notify this office of the proposed starting date for this project (using the enclosed Project Information Sheet). Please notify us if you plan to have a preconstruction conference.

Sincerely,



Robert James Belvin, PE
Assistant Regional Engineer

Enclosures

cc w/o enc: Hollis D Ellis, PE, CAE, Inc
Alton Hodge, Division of Water Quality

May 6, 2009

Erosion and Sedimentation Control Plan No. CAMDE-2009-007

Project Name: Green Meadows Subdivision

Modifications

Page 1

1. The LATEST APPROVED erosion and sediment control plan will be used during periodic unannounced inspections to determine compliance and a copy of the plan must be on file at the job site. If it is determined that the implemented plan is inadequate, this office may require the installation of additional measures and/or that the plan be revised to comply with state law;
2. All revisions required by other local, state or federal agencies which affect site layout, drainage patterns, limits of disturbance and/or disturbed acreage must be submitted to this office for approval a minimum of 15 days prior to the start of construction.
3. Revisions exceeding the approved scope of this project without prior approval of the plan showing the changes can be considered a violation. Failure to comply with any part of the approved plan or with any requirements of this program could result in appropriate legal action (civil or criminal) against the financially responsible party. Legal actions include Stop Work Orders and the assessing of a civil penalty of up to \$5000 for the initial violation plus an additional penalty of up to \$5000 per day for each day the site is out of compliance;
4. The CERTIFICATE OF PLAN APPROVAL must be posted at the primary entrance to the job site and remain until the site is permanently stabilized;
5. Except in the case of a storm related emergency, **a revised erosion and sedimentation control plan must be submitted to and approved by this office prior to initiating any significant changes in the construction, grading or drainage plans;**
6. Erosion and sediment control measures or devices are to be installed to safely withstand the runoff resulting from a 10 year storm event - 6.5 - 7 inches in 24 hours or at the rate of 6.5 - 7 inches in 1 hour.
7. Unless the off-site borrow and/or disposal sites are identified in the erosion control plan, no earthen material is to be brought on or removed from the project site;
8. Buffer zone, sufficient to restrain visible sedimentation within the 25% of the width closest to the land disturbance, must be provided and maintained between the land-disturbing activity and any adjacent property or watercourse;
9. In order to comply with the intent of the Act, the scheduling of the land-disturbing activities is to be such that both the area of exposure and the time between the land disturbance and the providing of a ground cover is minimized;

May 6, 2009

Erosion and Sedimentation Control Plan No. CAMDE-2009-007

Project Name: Green Meadows Subdivision

Modifications

Page 2

10. Unless a temporary, manufactured, lining material has been specified, a clean straw mulch must be applied, at the minimum rate of 2 tons/acre, to all seeded areas. The mulch must cover at least 75% of the seeded area after it is either tacked, with an acceptable tacking material, or crimped in place;
11. New or affected cut or filled slopes must be at an angle that can be retained by vegetative cover, AND **must be provided with a ground cover** sufficient to restrain erosion **within 21 calendar days of completion of any phase (rough or final) of grading (RYE GRASS IS NOT** in the **APPROVED** seeding specifications **NOR** is it an **ACCEPTABLE** substitute for the providing of a temporary ground cover);
12. A **permanent ground cover**, sufficient restrain erosion, **must be provided** within the shorter of 15 working or 90 calendar days (if in a High Quality Zone, the shorter of 15 working or 60 calendar days) after completion of construction or development on any portion of the tract (**RYE GRASS IS NOT** in the **APPROVED** seeding specifications **NOR** is it an **ACCEPTABLE** substitute for the providing of a nurse cover for the permanent grass cover);

PROJECT INFORMATION SHEET

APPROVAL DATE: May 6, 2009

RESPONSIBLE PARTY: Green Meadows, LLC

PROJECT NAME: Green Meadows Subdivision

COUNTY: Camden No. CAMDE-2009-007

START-UP DATE: _____

CONTRACTOR: _____

ON-SITE CONTACT: _____

ON-SITE PHONE NO.: _____

OFFICE PHONE NO.: _____

PLEASE COMPLETE & RETURN TO:

**N.C.D.E.N.R.
LAND QUALITY SECTION
ATTN: *Eric Pare*
943 WASHINGTON SQUARE MALL
WASHINGTON, NORTH CAROLINA 27889**



North Carolina Department of Environment and Natural Resources
Division of Energy, Mineral, and Land Resources
Land Quality Section

Tracy E. Davis, PE, CPM
Director

Pat McCrory, Governor
John E. Skvarla, III, Secretary

January 8, 2014

Green Meadows, LLC
Attn.: Mr. Keith Novell, Member/Manager
937 Swamp Road
Hertford, NC 27944

**Subject: Stormwater Permit No. SW7131108
Green Meadows Subdivision
Low Density Subdivision Permit
Camden County**

Dear Mr. Nowell:

The Washington Regional Office received a complete Stormwater Management Permit Application for Green Meadows Subdivision on November 7, 2013 and additional information on January 7, 2014. Staff review of the plans and specifications has determined that the project, as proposed, will comply with the Stormwater Regulations set forth in Session Law 2008-211 and Title 15A NCAC 2H.1000. We are forwarding Permit No. SW7131108, dated January 8, 2014, for the construction of the subject project.

This permit shall be effective from the date of issuance until rescinded and shall be subject to the conditions and limitations as specified therein, and does not supercede any other agency permit that may be required.

If any parts, requirements, or limitations contained in this permit are unacceptable, you have the right to request an adjudicatory hearing upon written request within thirty (30) days following receipt of this permit. This request must be in the form of a written petition, conforming to Chapter 150B of the North Carolina General Statutes, and filed with the Office of Administrative Hearings, 6714 Mail Service Center, Raleigh, NC 27699-6714. Unless such demands are made this permit shall be final and binding.

If you have any questions, or need additional information concerning this matter, please contact me at (252) 946-6481.

Sincerely,

Samir Dumpor, PE
Environmental Engineer

PHM/sd: G:\LR\SWP\SD\Permits-Low Density\SW7131108

cc: Hollis Ellis, PE, CAE, Inc. (321 Office Square Lane, Suite 101 A, Virginia Beach, VA 23462-3655)
Camden County Inspections
Washington Regional Office

STATE OF NORTH CAROLINA
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
DIVISION OF ENERGY, MINERAL, AND LAND RESOURCES
STORMWATER MANAGEMENT PERMIT

LOW DENSITY DEVELOPMENT

In accordance with the provisions of Article 21 of Chapter 143, General Statutes of North Carolina as amended, and other applicable Laws, Rules and Regulations

PERMISSION IS HEREBY GRANTED TO

Green Meadows, LLC

Green Meadows Subdivision

Camden County

FOR THE

construction, operation and maintenance of a 24% low density subdivision in compliance with the provisions of Session Law 2008-211 and 15A NCAC 2H .1000 (hereafter referred to as the "stormwater rules") and the approved stormwater management plans and specifications, and other supporting data as attached and on file with and approved by the Division of Energy, Mineral, and Land Resources (Division) and considered a part of this permit.

The Permit shall be effective from the date of issuance until rescinded and shall be subject to the following specific conditions and limitations:

I. DESIGN STANDARDS

1. Each of the 9 lots is limited to a maximum of (see Attachment) square feet of built-upon area for a total of 112,319 square feet of built-upon area (including streets), as indicated in the application and as shown on the approved plans.
2. The overall tract built-upon area percentage for the project must be maintained at 24% per the requirements of Session Law 2008-211 and Section .1005 of the stormwater rules.
3. The built-upon areas associated with this project shall be located at least 50 feet landward of all perennial and intermittent surface waters.
4. The only runoff conveyance systems allowed will be vegetated conveyances such as swales with minimum side slopes of 3:1 (H:V) as defined in the stormwater rules and approved by the Division.
5. All roof drains must terminate at least 50 foot from the mean high water mark.
6. Level spreaders shall be provided at the ends of all swales that discharge into a regulated wetland or any surface water.
7. One stormwater basin is proposed to address local requirements and is not part of this permit.

II. SCHEDULE OF COMPLIANCE

1. Swales and other vegetated conveyances shall be constructed in their entirety, vegetated, and be operational for their intended use prior to the construction of any built-upon surface.
2. During construction, erosion shall be kept to a minimum and any eroded areas of the swales or other vegetated conveyances will be repaired immediately.
3. The permittee shall at all times provide the operation and maintenance necessary to operate the permitted stormwater management systems at optimum efficiency to include:
 - a. Inspections
 - b. Sediment removal.
 - c. Mowing, and re-vegetating of the side slopes.
 - d. Immediate repair of eroded areas.
 - e. Maintenance of side slopes in accordance with approved plans and specifications.
 - f. Maintenance of level spreaders and infiltration areas in accordance with approved plans and O&M documents.
4. The permittee shall submit to the Director and shall have received approval for revised plans, specifications, and calculations prior to construction, for any modification to the approved plans, including, but not limited to, those listed below:
 - a. Any revision to any of the items shown on the approved plans, including the stormwater management system, design concept, built-upon area, details, etc.
 - b. Project name change.
 - c. Transfer of ownership.
 - d. Redesign or addition to the approved amount of built-upon area or to the drainage area.
 - e. Further subdivision, acquisition, or selling of the project area.
 - f. Filling in, altering or piping any vegetative conveyance shown on the approved plan.
5. The permittee shall submit all information requested by the Director or his representative within the time frame specified in the written information request.
6. No piping shall be allowed except that minimum amount necessary to direct runoff beneath an impervious surface such as a road and that minimum amount needed under driveways to provide access to lots.
7. Within 30 days of completion of the project, the permittee must certify in writing that the project's stormwater controls, and impervious surfaces have been constructed within substantial intent of the approved plans and specifications. Any deviation from the approved plans must be noted on the Certification.
8. The permittee is responsible for verifying that the proposed built-upon area does not exceed the allowable built-upon area. Once the lot transfer is complete, the built-upon area may not be revised without approval from the Division, and responsibility for meeting the built-upon area limit is transferred to the individual property owner, provided that the permittee complies with the requirements of Section II.11 and II.12 of this permit.

9. Deed restrictions are incorporated into this permit by reference and must be recorded with the Office of the Register of Deeds prior to the sale of any lot. Recorded deed restrictions must include, as a minimum, the following statements related to stormwater management:
- a. The following covenants are intended to ensure ongoing compliance with State Stormwater Management Permit Number SW7131108, as issued by the Division of Energy, Mineral, and Land Resources under NCAC 2H.1000.
 - b. The State of North Carolina is made a beneficiary of these covenants to the extent necessary to maintain compliance with the Stormwater Management Permit.
 - c. These covenants are to run with the land and be binding on all persons and parties claiming under them.
 - d. The covenants pertaining to stormwater may not be altered or rescinded without the express written consent of the State of North Carolina, Division of Energy, Mineral, and Land Resources.
 - e. Alteration of the drainage as shown on the approved plans may not take place without the concurrence of the Division of Energy, Mineral, and Land Resources.
 - f. The maximum built-upon area per lot is (**see Attachment**) square feet. This allotted amount includes any built-upon area constructed within the lot property boundaries, and that portion of the right-of-way between the front lot line and the edge of the pavement. Built upon area includes, but is not limited to, structures, asphalt, concrete, brick, stone, slate, and coquina, but does not include raised, open wood decking, or the water surface of swimming pools.
 - g. Filling in or piping of any vegetative conveyances (ditches, swales, etc.) associated with the development except for average driveway crossings, is strictly prohibited by any persons.
 - h. Each lot will maintain a 50 foot wide vegetated buffer between all impervious areas and surface waters.
 - i. All roof drains shall terminate at least 50 foot from the mean high water mark.
 - j. If permeable pavement credit is desired, the property owner must submit a request, with supporting documentation, to the permittee and receive approval prior to construction of the permeable pavement.
10. The permittee shall submit a copy of the recorded deed restrictions within 30 days of the date of recording.
11. If the permittee sets up an Architectural Review Committee or Board (ARC or ARB) to review plans for compliance with the restrictions, the plans reviewed must include all proposed built-upon area (BUA). Any approvals given by the ARC or ARB do not relieve the lot owner of the responsibility to maintain compliance with the permitted BUA limit.
12. All stormwater conveyances will be located in either dedicated right-of-way (public or private), recorded common areas or recorded drainage easements. The final plats for the project will be recorded showing all such required easements, in accordance with the approved plans.
13. The Director may notify the permittee when the permitted site does not meet one or more of the minimum requirements of the permit. Within the time frame specified in the notice, the permittee shall submit a written time schedule to the Director for modifying the site to meet minimum requirements. The permittee shall provide copies of revised plans and certification in writing to the Director that the changes have been made.

14. If permeable pavement credit is desired, the permittee must submit a request to modify the permit to incorporate such language as required by the Division. The request to modify must include a soils report identifying the type of soil, the Seasonal High Water Table elevation and the infiltration rate. Upon the successful completion of a permit modification, the individual lot owners that request to utilize permeable pavements must submit the necessary forms and documentation to the permittee and receive approval prior to construction of the permeable pavement.

III. GENERAL CONDITIONS

1. This permit is not transferable to any person or entity except after notice to and approval by the Director. The Director may require modification or revocation and re-issuance of the permit to change the name and incorporate such other requirements as may be necessary. In the event of a name or ownership change, a completed Name/Ownership Change form, signed by both parties, must be submitted to the Division accompanied by the supporting documentation as listed on page 2 of the form. The approval of this request will be considered on its merits, and may or may not be approved.
2. The permittee is responsible for compliance with all permit conditions until the Director approves a transfer of ownership. Neither the sale of the project nor the transfer of common areas to a third party, such as a homeowner's association, constitutes an approved transfer of the stormwater permit.
3. Failure to abide by the conditions and limitations contained in this permit may subject the Permittee to an enforcement action by the Division, in accordance with North Carolina General Statutes 143-215.6A to 143-215.6C.
4. The issuance of this permit does not prohibit the Director from reopening and modifying the permit, revoking and reissuing the permit, or terminating the permit as allowed by the laws, rules, and regulations contained in Session Law 2008-211, Title 15A of the North Carolina Administrative Code, Subchapter 2H.1000; and North Carolina General Statute 143-215.1 et. al.
5. In the event that the facilities fail to perform satisfactorily, including the creation of nuisance conditions, the Permittee shall take immediate corrective action, including those as may be required by the Division, such as the construction of additional or replacement stormwater management systems.
6. The permittee grants permission to DENR Staff to enter the property during normal business hours, for the purpose of inspecting all components of the stormwater management facility.
7. The permit issued shall continue in force and effect until revoked or terminated. The permit may be modified, revoked and reissued or terminated for cause. The filing of a request for a permit modification, revocation and re-issuance, or termination does not stay any permit condition.
8. Unless specified elsewhere, permanent seeding requirements for the swales must follow the guidelines established in the North Carolina Erosion and Sediment Control Planning and Design Manual.
9. Approved plans and specifications for this project are incorporated by reference and are enforceable parts of the permit.

10. The issuance of this permit does not preclude the Permittee from complying with any and all statutes, rules, regulations, or ordinances, which may be imposed by other government agencies (local, state and federal), which have jurisdiction.
11. The permittee shall notify the Division in writing of any name, ownership or mailing address changes at least 30 days prior to making such changes.

Permit issued this the 8th day of January, 2014.

NORTH CAROLINA ENVIRONMENTAL MANAGEMENT COMMISSION



for

Tracy E. Davis, PE, CPM
Division of Energy, Mineral, and Land Resources
By Authority of the Environmental Management Commission

Permit Number SW7131108

ATTACHMENT

Lot Listing for Green Meadows Subdivision
 South Mills Township, Camden County, North Carolina

<u>Lot</u>	<u>Area (sf)</u>	<u>Area (acres)</u>	<u>Max. Impervious Area per Lot (sf)</u>
1	43,600	1.00	9,330
2	44,799	1.03	9,586
3	43,562	1.00	9,322
4	55,415	1.27	11,858
5	43,560	1.00	9,321
6	43,560	1.00	9,321
7	43,560	1.00	9,321
8	44,135	1.01	9,444
9	43,560	1.00	9,321
R/W	25,488	0.59	
Total:	431,239	9.90	86,831



North Carolina Department of Environment and Natural Resources

Pat McCrory
Governor

John E. Skvarla, III
Secretary

December 18, 2014

Green Meadows, LLC
Attn.: Mr. Keith Novell
937 Swamp Road
Hertford, NC 27944

**Subject: Approved Plan Revision
 Green Meadows Subdivision
 Stormwater Project No. SW7131108
 Camden County**

Dear Mr. Novell:

On November 21, 2014, the Washington Regional Office received a Plan Revision request for Stormwater Management Permit Number SW7131108.

The plan revision request is for the following:

To modify ditch cross sections and slopes to provide for pre-post detention in accordance with the County of Camden comments.

Based on the current Division of Energy, Mineral, and Land Resources Guidance on this issue your plan revision request is hereby approved. Please replace plan sheet 3 of 5 of the original set as approved on January 8, 2014 with the attached one and insert the attached drainage report into your file.

Please be aware that all terms and conditions of the permit issued on January 8, 2014 remain in full force and effect. Please also understand that the approval of this revision to the approved plans for the subject State Stormwater Permit is done on a case-by-case basis. Any other changes to this project must be submitted to and approved through the Division of Energy, Mineral, and Land Resources prior to construction. The issuance of this plan revision does not preclude the permittee from complying with all other applicable statutes, rules, regulations or ordinances which may have jurisdiction over the proposed activity, and obtaining a permit or approval prior to construction.

If you have any questions concerning this matter, please do not hesitate to call me at (252) 948-3959.

Sincerely,

Samir Dumpor, PE
Environmental Engineer

PHM\sd: G:\LR\SWP\SD\PLANREVISIONS\SW7131108

cc: ✓ Hollis Ellis, PE, CAE, Inc.
 Camden County Inspections
 Washington Regional Office

Memorandum

To: Dan Porter, Planning Director
From: Greg Johnson, Drainage Engineer
Date: November 13, 2014
Re: Green Meadows Subdivision



SWMM Study/Calculations dated 11/2/14
and Plans Sealed 10/10 and revised 10/30/14

I reviewed the referenced calculations and plans and recommend that they be accepted with the following conditions.

1. Provide a copy of a revised drainage report patterned after the 10-20-14 document.
2. Seal the drainage report.
3. Include in the report an appendix a paper copy of the pre and post 10 year storm INP files. This will allow a future reader to recreate the files.
4. Include in another appendix the printout of the spread sheet which compares the node elevations.
5. Deliver one copy of the revised copy to me and a number of plans and revised reports as specified by Planning Department criteria.

If you have any questions concerning this site please call me.

Respectively submitted

C. Gregory Johnson, P.E.

Dave Parks

From: Kevin Carver <kcarver@arhs-nc.org>
Sent: Tuesday, December 15, 2015 3:16 PM
To: Dave Parks
Subject: Re: Green Meadows

You are correct Dave, the site evals are still valid for preliminary plat, if the layout hasn't changed.

Kevin Carver
Env. Health

On Dec 15, 2015, at 3:03 PM, "Dave Parks" <dparks@camdencountync.gov> wrote:

Kevin,

Just a follow-up on our phone conversation today about the perc tests for the Preliminary Plat for Green Meadows will still be honored as nothing has changed on your part and they will need to apply for the septic permit when they are ready to construct each dwelling.

Thanks,

Dave Parks
Permit Officer
Camden County

This e-mail message may contain information that is privileged, confidential, and exempt from disclosure. It is intended for use only by the person to whom it is addressed. If you have received this message in error, please do not forward or use this information in any way. Delete it immediately and contact the sender as soon as possible by the reply option or by telephone at the telephone number listed (if available). In the event you cannot fulfill your obligation or there has been any improper release of this information, please contact the Privacy Officer at Albemarle Regional Health Services at (252) 337-6716.

Our Mission:

The Public Health professionals and programs of Albemarle Regional Health Services are dedicated to disease prevention and the promotion of a healthy environment to reduce morbidity, mortality and disability, through quality service, education, and advocacy.

ALBEMARLE REGIONAL HEALTH SERVICES

48707

Applicant: NOWELL,KEITH M
987 SWAMP ROAD
HERTFORD, NC 27944

Owner: NOWELL,KEITH M
987 SWAMP ROAD
HERTFORD, NC 27944

Site Location: LOT 1 GREEN MEADOWS

Texture: SCL	Mineralogy: SEXP	GPD: 360	Overall
Structure: SBK	Wetness (In.): 18	LTAR: .24	Lot Class: US

If unsuitable, the site may be reclassified to provisionally suitable with the following modification:

- Fill Area 120ft. by 60ft. with 18in. of sand

Fill Mound must be inspected before permit can be issued.

To obtain an Authorization to Construct:

- Submit a plat or scale drawing of the lot, showing location and dimensions of all property lines, proposed structures and driveways
- Pay Permit Fee of \$225.00

Comments: ****The last 20' of each line will need to be modified with sand to 4 feet.**** House pad will need to be higher than finished septic grade. Top of rock in trenches will be at top of 18 inch fill mound. Property line swales are needed to promote surface water away from home and septic system.

EHS: 

Kevin Carver

Date: 04/02/2014

THIS APPROVAL WILL BECOME VOID AFTER 12 MONTHS AND A NEW APPLICATION WILL BE NECESSARY

Bertie (252) 794-5303 Camden (252) 338-4460 Chowan (252) 482-1199 Currituck (252) 232-6603
Gates (252) 357-1380 Pasquotank (252) 338-4490 Perquimans (252) 426-2100

ALBEMARLE REGIONAL HEALTH SERVICES

48708

Applicant: NOWELL,KEITH M
987 SWAMP ROAD
HERTFORD, NC 27944

Owner: NOWELL,KEITH M
987 SWAMP ROAD
HERTFORD, NC 27944

Site Location: LOT 2 GREEN MEADOWS

Texture: SCL	Mineralogy: SEXP	GPD: 360	Overall
Structure: SBK	Wetness (In.): 18	LTAR: .24	Lot Class: US

If unsuitable, the site may be reclassified to provisionally suitable with the following modification:

- Fill Area 120ft. by 60ft. with 18in. of sand

Fill Mound must be inspected before permit can be issued.

To obtain an Authorization to Construct:

- Submit a plat or scale drawing of the lot, showing location and dimensions of all property lines, proposed structures and driveways
- Pay Permit Fee of \$225.00

Comments: ****The last 20' of each line will need to be modified with sand to 4 feet.**** House pad will need to be higher than finished septic grade. Top of rock in trenches will be at top of 18 inch fill mound. Property line swales are needed to promote surface water away from home and septic system.

EHS: _____

Kevin Carver

Date: 04/02/2014

THIS APPROVAL WILL BECOME VOID AFTER 12 MONTHS AND A NEW APPLICATION WILL BE NECESSARY

Bertie (252) 794-5303 Camden (252) 338-4460 Chowan (252) 482-1199 Currituck (252) 232-6603
Gates (252) 357-1380 Pasquotank (252) 338-4490 Perquimans (252) 426-2100

ALBEMARLE REGIONAL HEALTH SERVICES

47909

Applicant: NOWELL, KEITH M
987 SWAMP RD
HERTFORD, NC 27944

Owner: NOWELL, KEITH M.
987 SWAMP RD
HERTFORD, NC 27944

Site Location: LOT 4 GREEN MEADOWS, BEHIND 4 LOTS ON PUDDIN RIDGE RD

Texture: SCL	Mineralogy: SEXP	GPD: 360	Overall
Structure: SBK	Wetness (In.): 18	LTAR: .24	Lot Class: US

If unsuitable, the site may be reclassified to provisionally suitable with the following modification:

- Fill Area 120ft. by 60ft. with 18in. of sand

Fill Mound must be inspected before permit can be issued.

To obtain an Authorization to Construct:

- Submit a plat or scale drawing of the lot, showing location and dimensions of all property lines, proposed structures and driveways
- Pay Permit Fee of \$225.00

Comments: **The last 20' of each line will need to be modified with sand to 4 feet.** House pad will need to be higher than finished septic grade. Top of rock in trenches will be at top of 18 inch fill mound. Property line swales are needed to promote surface water away from home and septic system.

EHS:



Kevin Carver

Date: 08/14/2013

THIS APPROVAL WILL BECOME VOID AFTER 12 MONTHS AND A NEW APPLICATION WILL BE NECESSARY

Bertie (252) 794-5303 Camden (252) 338-4460 Chowan (252) 482-1199 Currituck (252) 232-6603
Gates (252) 357-1380 Pasquotank (252) 338-4490 Perquimans (252) 426-2100

ALBEMARLE REGIONAL HEALTH SERVICES

48712

Applicant: NOWELL,KEITH M
987 SWAMP RD
HERTFORD, NC 27944

Owner: NOWELL,KEITH M
987 SWAMP RD
HERTFORD, NC 27944

Site Location: LOT 7 GREEN MEADOWS

Texture: SCL	Mineralogy: SEXP	GPD: 360	Overall
Structure: SBK	Wetness (In.): 12	LTAR: .24	Lot Class: US

If unsuitable, the site may be reclassified to provisionally suitable with the following modification:

- Fill Area 120ft. by 60ft. with 24in. of sand

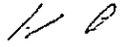
Fill Mound must be inspected before permit can be issued.

To obtain an Authorization to Construct:

- Submit a plat or scale drawing of the lot, showing location and dimensions of all property lines, proposed structures and driveways
- Pay Permit Fee of \$225.00

Comments: **The last 20' of each line will need to be modified with sand to 4 feet.** House pad will need to be higher than finished septic grade. Top of rock in trenches will be at top of 24 inch fill mound. Property line swales are needed to promote surface water away from home and septic system.

EHS: _____


Kevin Carver

Date: 04/02/2014

THIS APPROVAL WILL BECOME VOID AFTER 12 MONTHS AND A NEW APPLICATION WILL BE NECESSARY

Bertie (252) 794-5303 Camden (252) 338-4460 Chowan (252) 482-1199 Currituck (252) 232-6603
Gates (252) 357-1380 Pasquotank (252) 338-4490 Perquimans (252) 426-2100

ALBEMARLE REGIONAL HEALTH SERVICES

48714

Applicant: NOWELL,KEITH M
987 SWAMP RD
HERTFORD, NC 27944

Owner: NOWELL,KEITH M
987 SWAMP RD
HERTFORD, NC 27944

Site Location: LOT 9 GREEN MEADOWS

Texture: SCL	Mineralogy: SEXP	GPD: 360	Overall
Structure: SBK	Wetness (In.): 18	LTAR: .24	Lot Class: US

If unsuitable, the site may be reclassified to provisionally suitable with the following modification:

- Fill Area 120ft. by 60ft. with 18in. of sand

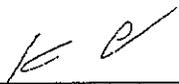
Fill Mound must be inspected before permit can be issued.

To obtain an Authorization to Construct:

- Submit a plat or scale drawing of the lot, showing location and dimensions of all property lines, proposed structures and driveways
- Pay Permit Fee of \$225.00

Comments: ****The last 20' of each line will need to be modified with sand to 4 feet.**** House pad will need to be higher than finished septic grade. Top of rock in trenches will be at top of 18 inch fill mound. Property line swales are needed to promote surface water away from home and septic system.

EHS: _____


Kevin Carver

Date: 04/02/2014

THIS APPROVAL WILL BECOME VOID AFTER 12 MONTHS AND A NEW APPLICATION WILL BE NECESSARY

Bertie (252) 794-5303 Camden (252) 338-4460 Chowan (252) 482-1199 Currituck (252) 232-6603
Gates (252) 357-1380 Pasquotank (252) 338-4490 Perquimans (252) 426-2100



STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

PATRICK L. MCCRORY
GOVERNOR

ANTHONY J. TATA
SECRETARY

December 5, 2013

Permit # 2573

Subject: Driveway Permit
County: Camden (SR 1225)

Northwest Contractors, Inc.
Keith Nowell
122 Dominion Blvd. South
Chesapeake, VA 23322

Dear Mr. Nowell,

Attached for your files is a copy of a Driveway Permit, which has been properly executed. Please note any comments, which may appear on the reverse side of the permit form.

Sincerely,

Randy Midgett, P.E.
District I Engineer

Brent W. Bass
Assistant District I Engineer

BWB
Attachments

Cc: Division Engineer (W/Attachments)
County Maintenance Engineer (W/Attachments)



STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

PATRICK L. McCRORY
GOVERNOR

ANTHONY J. TATA
SECRETARY

December 5, 2013

Permit #2573

MEMORANDUM TO: Mark L. Foster
Chief Financial Officer

FROM: Randy W. Midgett, P.L.
District Engineer – Division 1, District 1

BY: Brent W. Bass
Assistant District Engineer– Division 1, District 1

SUBJECT: Fec for Inspection of a Commercial Driveway Pipe or
Installation / Inspection of Residential Driveway Pipe.

Transmitted herewith is Check Number : 14476 in the amount of \$50.00 provided by Northwest Contractors, Inc. This check is for Driveway Pipe Inspection by the Division of Highways force for a Street and Driveway Access Permit Application.

The funds should be distributed as shown below:

Charge: 150181-47900024-1,101511-3845



NORTHWEST CONTRACTORS, INC

TELEPHONE (757) 548-0780
122 DOMINION BOULEVARD SOUTH
CHESAPEAKE, VIRGINIA 23322

TOWNE BANK
1512 GREENBRIER PARKWAY
CHESAPEAKE, VIRGINIA 23320

68-394/514

14476

PAY TO THE ORDER OF

NC DOT

\$ 50.00

DOLLARS

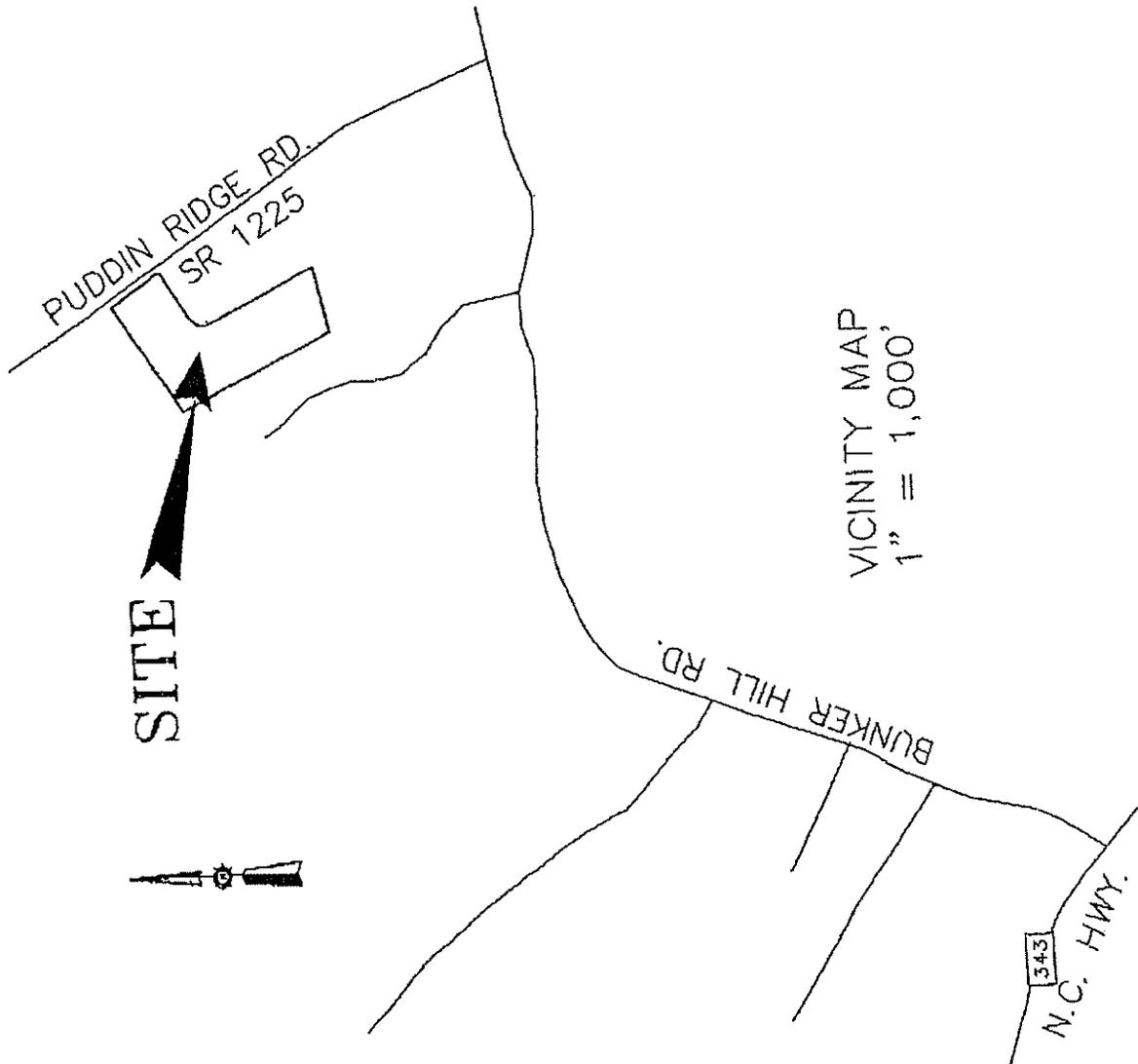
NORTHWEST CONTRACTORS, INC

MEMO GARON MERRICK

AUTHORIZED SIGNATURE

⑈00014476⑈ ⑆051408949⑆0221183035⑈

SHEET	CAE Inc						
-------	---------	--	--	--	--	--	--



Roadway Construction

All work under this section shall conform to the North Carolina Standard Specifications for Roadway Construction, 1998 Edition, as amended.

Materials:

A. Any reference to base or subgrade shall be to the NCDOT gradation standards, SP-9.5. Minimum thickness of SP-9.5 Asphalt.

B. On-site determination of materials shall be determined by the engineer.

Dave Parks

From: Midgett, Randy <rmidgett@ncdot.gov>
Sent: Monday, November 23, 2015 1:41 PM
To: hellis@cae-inc.net; 'Dan Porter'
Cc: 'Dave Parks'; mrenshaw@camdencountync.gov; Hoadley, James W; 'Keith Nowell'
Subject: RE: Green Acres Subdivision

Hollis,

We received the Encroachment Agreement and are processing. I believe this is all we need.

Randy W. Midgett, PE
District Field Engineer
Division One – District One
NC Department of Transportation

252 331 4737 office
252 339 1766 mobile
rmidgett@ncdot.gov

1929 North Road Street
Elizabeth City, NC 27909



Nothing Compares

Email correspondence to and from this address is subject to the North Carolina Public Records Law and may be disclosed to third parties.

[Facebook](#) [Twitter](#) [YouTube](#)

From: hellis@cae-inc.net [mailto:hellis@cae-inc.net]
Sent: Monday, November 23, 2015 12:19 PM
To: Midgett, Randy; 'Dan Porter'
Cc: 'Dave Parks'; mrenshaw@camdencountync.gov; Hoadley, James W; 'Keith Nowell'
Subject: RE: Green Acres Subdivision

Hi Randy,

I just wanted to check with you to see if your department requires anything else in regards to the design of the project before acceptance. I do understand the developer much achieve the minimum of occupied dwelling units prior to acceptance, however I just want to ensure you don't require anything in regards to the design.

Keith did drop off the encroachment agreement to your office last week.

Thank You

Hollis D. Ellis, PE
CAE, Inc.
321 Office Square Lane, Suite 101A
Virginia Beach, VA 23462-3655
757-271-1576
252-562-0430
757-271-1009 (FAX)

From: Midgett, Randy [<mailto:rmidgett@ncdot.gov>]
Sent: Monday, November 09, 2015 9:07 AM
To: Dan Porter <dporter@camdencountync.gov>
Cc: 'Dave Parks' <dparks@camdencountync.gov>; mrenshaw@camdencountync.gov; Hoadley, James W <jwhoadley@ncdot.gov>; Hollis Ellis P. E. <hellis@cae-inc.net>
Subject: RE: Green Acres Subdivision

Dan,

Clarification is that I missed it when I looked at it the first time. I have since been asked to look at it again and realized it did not meet minimum standard.

I guess we all overlooked that.

My apologies.

Randy W. Midgett, PE
District Field Engineer
Division One – District One
NC Department of Transportation

252 331 4737 office
252 339 1766 mobile
rmidgett@ncdot.gov

1929 North Road Street
Elizabeth City, NC 27909



Nothing Compares

Email correspondence to and from this address is subject to the North Carolina Public Records Law and may be disclosed to third parties.

[Facebook](#) [Twitter](#) [YouTube](#)

From: Dan Porter [<mailto:dporter@camdencountync.gov>]
Sent: Monday, November 09, 2015 9:02 AM
To: Midgett, Randy
Cc: 'Dave Parks'; mrenshaw@camdencountync.gov; Hoadley, James W; Hollis Ellis P. E.
Subject: RE: Green Acres Subdivision

Randy – please clarify per the attached letter.

Dan B. Porter, Planning Director
Camden County
Camden, NC 27921
Ph: 252 338 1919 Ext. 263
Fax: 252 333 1603
Email: dporter@camdencountync.gov
dbp0124@hotmail.com

*DISCLAIMER: Pursuant to the Freedom of Information Privacy Acts (FOIPA) and North Carolina General Statutes Chapter 132, Public Records, this electronic mail message and any attachments hereto, as well as any electronic mail messages(s) sent in response to it may be considered public record and as such subject to request and review by anyone.

From: Midgett, Randy [<mailto:rmidgett@ncdot.gov>]
Sent: Monday, November 09, 2015 8:58 AM
To: Dan Porter
Cc: Dave Parks; mrenshaw@camdencountync.gov; Hoadley, James W
Subject: RE: Green Acres Subdivision

Dan,

Thank you for sending the plans. It has been brought to my attention that the left hand curve does not meet our minimum centerline radius standards as set forth in our Subdivision Manual. Our Manual sets 230' as the minimum centerline curve radius. This curve is much sharper than our minimum allowable.

Randy W. Midgett, PE
District Field Engineer
Division One – District One
NC Department of Transportation

252 331 4737 office
252 339 1766 mobile
rmidgett@ncdot.gov

1929 North Road Street
Elizabeth City, NC 27909



Nothing Compares

Email correspondence to and from this address is subject to the North Carolina Public Records Law and may be disclosed to third parties.

[Facebook](#) [Twitter](#) [YouTube](#)

From: Dan Porter [<mailto:dporter@camdencountync.gov>]
Sent: Monday, November 09, 2015 8:17 AM
To: Midgett, Randy
Cc: Dave Parks; mrenshaw@camdencountync.gov
Subject: RE: Green Acres Subdivision

Randy – the Green Meadows subdivision is scheduled for public hearing on the special use permit preliminary plat approval. I a attaching the preliminary plat. Please review and let me know of any comments.

Thanks

Dan B. Porter, Planning Director
Camden County
Camden, NC 27921
Ph: 252 338 1919 Ext. 263
Fax: 252 333 1603
Email: dporter@camdencountync.gov
dbp0124@hotmail.com

*DISCLAIMER: Pursuant to the Freedom of Information Privacy Acts (FOIPA) and North Carolina General Statutes Chapter 132, Public Records, this electronic mail message and any attachments hereto, as well as any electronic mail messages(s) sent in response to it may be considered public record and as such subject to request and review by anyone.

From: Midgett, Randy [<mailto:rmidgett@ncdot.gov>]
Sent: Monday, November 09, 2015 7:55 AM
To: Dan Porter (dporter@camdencountync.gov)
Cc: Hoadley, James W
Subject: Green Acres Subdivision

Dan,

I have had a citizen ask a few questions about the above referenced proposed subdivision. Where is this subdivision in the approval process?

Do you have a current set of plans showing the road alignment? I have seen several versions and am unsure which is the most current.

Randy W. Midgett, PE
District Field Engineer
Division One – District One
NC Department of Transportation

252 331 4737 office
252 339 1766 mobile
rmidgett@ncdot.gov

1929 North Road Street
Elizabeth City, NC 27909



Nothing Compares

Email correspondence to and from this address is subject to the North Carolina Public Records Law and may be disclosed to third parties.

[Facebook](#) [Twitter](#) [YouTube](#)

Email correspondence to and from this sender is subject to the N.C. Public Records Law and may be disclosed to third parties.

Email correspondence to and from this sender is subject to the N.C. Public Records Law and may be disclosed to third parties.

Email correspondence to and from this sender is subject to the N.C. Public Records Law and may be disclosed to third parties.



This email has been checked for viruses by Avast antivirus software.
www.avast.com

Email correspondence to and from this sender is subject to the N.C. Public Records Law and may be disclosed to third parties.

Dan Porter

From: Midgett, Randy <rmidgett@ncdot.gov>
Sent: Thursday, November 12, 2015 7:33 AM
To: hellis@cae-inc.net; 'Dan Porter'; 'Dave Parks'
Cc: 'Keith Nowell'; Hoadley, James W
Subject: RE: Green Meadows
Attachments: image001.png

Hollis,

This satisfies the Department's concerns. Thank you for working with us.

Randy W. Midgett, PE
District Field Engineer
Division One – District One
NC Department of Transportation

252 331 4737 office
252 339 1766 mobile
rmidgett@ncdot.gov

1929 North Road Street
Elizabeth City, NC 27909



Nothing Compares

Email correspondence to and from this address is subject to the North Carolina Public Records Law and may be disclosed to third parties

[Facebook](#) [Twitter](#) [YouTube](#)

From: hellis@cae-inc.net [<mailto:hellis@cae-inc.net>]
Sent: Wednesday, November 11, 2015 7:32 PM
To: 'Dan Porter'; 'Dave Parks'; Midgett, Randy
Cc: 'Keith Nowell'
Subject: Green Meadows

Attached are the revised plans for Green Meadows showing the mail box pull off, the bus shelter, 30' radii in the curve, and the second street name. Dan, we are going to need updated street numbers based on this layout. Can you provide this to us and we'll update the plans and preliminary plat accordingly.

Randy, please let me know if there is anything else we need to adjust for the streets to be in accordance with acceptance policy by NCDOT. I think this covers us unless there's something I missed.

Thank You

Keith Nowell

From: Midgett, Randy [rmidgett@ncdot.gov]
Sent: Tuesday, November 03, 2015 10:52 AM
To: knowell@nw-contractors.com
Cc: Hoadley, James W
Subject: Green Meadows Subdivision

Keith,

We have reviewed the proposed subdivision plans you dropped off at this office for Green Meadows Subdivision. We have no Comments.

A Driveway permit for the road connection and an Encroachment Agreement for the utility work in our Right of Way will need to be applied for.

If you need assistance with these permits, please contact Jim Hoadley, Assistant District Engineer or myself.

Randy W. Midgett, PE
District Field Engineer
Division One – District One
NC Department of Transportation

252 331 4737 office
252 339 1766 mobile
rmidgett@ncdot.gov

1929 North Road Street
Elizabeth City, NC 27909



 Nothing Compares 

Email correspondence to and from this address is subject to the North Carolina Public Records Law and may be disclosed to third parties.

[Facebook](#) [Twitter](#) [YouTube](#)

Email correspondence to and from this sender is subject to the N.C. Public Records Law and may be disclosed to third parties.

Camden County, NC Code of Ordinances

TITLE XV: LAND USAGE / CHAPTER 151: UNIFIED DEVELOPMENT / OPEN SPACE AND SCHOOL SITES / § 151.199 FLEXIBILITY IN ADMINISTRATION AUTHORIZED.**§ 151.199 FLEXIBILITY IN ADMINISTRATION AUTHORIZED.**

(A) The requirements set forth in this subchapter concerning the amount, size, location and nature of open space to be provided in connection with developments are established by the Board as standards. Presumptively, this will result in the provision of an amount of open space that is consistent with generally recognized standards relating to the need for the areas. The Board recognizes, however, that due to the particular nature of a tract of land, or the particular type or configuration of development proposed or other factors, the underlying objectives of this subchapter may be achieved even though the standards are not adhered to with mathematical precision. Therefore, the permit issuing body is authorized to permit minor deviations from these standards whenever it determines that:

(1) The objectives underlying these standards can be met without strict adherence to them; and

(2) Because of peculiarities in the developer's tract of land or the particular type or configuration of development proposed, it would be unreasonable to require strict adherence to these standards.

(B) Whenever the permit-issuing board authorizes some deviation from the standards set forth in this subchapter, pursuant to division (A) above, the official record of action taken on the development application shall contain a detailed statement of the reasons for allowing the deviation.

August 26, 2015

To: Planning Board
Ref.: Green Meadows Subdivision

E.B. Jones Jr.
264 Pond Road
Shawboro NC 27973

Dear Mr. Jones

I am developing a small parcel of property on Puddin Ridge Road in Camden County. This parcel will consist of nine one acre lots. My recent hearing with the Camden County Planning Board was approved, but the Board requested I clean out the ditch that runs from Puddin Ridge Road to Bunker Hill Road. This ditch runs west from my property past your property Pin: 017999002428810000. My request is a onetime easement only to clear the ditch of any obstructions and to muck out the bottom of the ditch with minimum impact to your property. I am enclosing a copy of my plat with a copy of this letter and a stamped return envelope. If you would please respond as to granting me permission or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

Has Permission

Denied Permission

E. B. Jones Jr

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the back so that we can return the card to you.
- Attach this card to the back of the envelope or on the front if space permits.

1. Article Addressed to:

*Joshua Brother
102 Christy Circle
Elizabeth City NC*



2. Article Number (Transfer from service)
7015 1660 0000 3796

October 13th, 2015

Mr. Joshua Brother
102 Christy Circle
Elizabeth City NC 27909

Re: 113 Taylor Leigh Dr.
South Mills NC

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only**

For delivery information, visit our website at www.usps.com®.

ELIZABETH NC 27909 OFFICIAL USE

Certified Mail Fee	\$3.45	
Extra Services & Fees (check box, add fee as appropriate)		
<input type="checkbox"/> Return Receipt (hardcopy)	\$2.80	
<input type="checkbox"/> Return Receipt (electronic)	\$0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	N/A	
<input type="checkbox"/> Adult Signature Restricted Delivery	N/A	
Postage	\$0.49	
Total Postage and Fees	\$6.74	
Sent To	0328	
Street and Apt. No., or PO Box No.	06 Postmark Here	
City, State, ZIP+4®	10/13/2015	

PS Form 3811, April 2015 PSN 7530-02-000-9053

Domestic Return Receipt

Dear Mr. Brother

I am developing a small parcel of property on Puddin Ridge Road in Camden County NC. This parcel will consist of nine one acre lots. My recent hearing with the Camden County Planning Board was approved, but the Board requested I clean out the ditch that runs from Puddin ridge Road to Bunker Hill Road. This ditch runs west from my property past then south along your property. I will only be working off the backside of your property. My request is a onetime easement only to clear the ditch of any obstructions and to muck out the bottom of the ditch with minimum impact to your property. I am enclosing a copy of this letter and a stamped return envelope. If you would please respond as to granting me permission or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

Has Permission
 Denied Permission

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the back so that we can return the card to you.
- Attach this card to the back of the envelope or on the front if space permits.

1. Article Addressed to:

*Bryan Shea
115 Taylor Leigh Dr
South Mills, NC 27*



9590 9401 0014 5205

2. Article Number (Transfer from service label)

7015 1660 0000 3799

October 13th, 2015

Mr. Bryan Shea
115 Taylor Leigh Dr.
South Mills NC 27976

Dear Mr. Shea

I am developing a small parcel that will consist of nine one acre lots. My recent hearing with the Camden County Planning Board was approved, but the Board requested I clean out the ditch that runs from Puddin ridge Road to Bunker Hill Road. This ditch runs west from my property past then south along your property. I will only be working off the backside of your property. My request is a onetime easement only to clear the ditch of any obstructions and to muck out the bottom of the ditch with minimum impact to your property. I am enclosing a copy of this letter and a stamped return envelope. If you would please respond as to granting me permission or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com

Has Permission
 Denied Permission

U.S. Postal Service™ CERTIFIED MAIL® RECEIPT Domestic Mail Only	
For delivery information, visit our website at www.usps.com ®.	
SOUTH MILLS, NC 27976 OFFICIAL USE	
Certified Mail Fee \$ 3.45	0328 06 Postmark Here 10/13/2015
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy) \$ 2.80	
<input type="checkbox"/> Return Receipt (electronic) \$ 0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery \$ 0.00	
<input type="checkbox"/> Adult Signature Required \$ N/A	
<input type="checkbox"/> Adult Signature Restricted Delivery \$ N/A	
Postage \$ 0.49	
Total Postage and Fees \$ 6.74	
Sent To Street and Apt. No., or PO Box No. City, State, ZIP+4®	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions Domestic Return Receipt	

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the back so that we can return the card to you.
- Attach this card to the back of the envelope or on the front if space permits.

1. Article Addressed to:

*Cathy Forbes
1217 Larchmont Cres.
Norfolk, VA 23508*



9590 9401 0014 5205

2. Article Number (Transfer from service)

7015 1660 0000 3799

PS Form 3811, April 2015 PSN 7530-02-000-9053

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT

Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

NORFOLK VA 23508

OFFICIAL USE

Certified Mail Fee \$3.45

Extra Services & Fees (check box, add fee as appropriate)

- Return Receipt (hardcopy) \$2.91
- Return Receipt (electronic) \$0.00
- Certified Mail Restricted Delivery \$0.00
- Adult Signature Required \$N/A
- Adult Signature Restricted Delivery \$N/A

Postage \$0.49

Total Postage and Fees \$6.74

Sent To

Street and Apt. No., or PO Box No.

City, State, ZIP+4®

PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Instructions

Domestic Return Receipt

0328

06 Postmark Here

10/13/2015

October 13th, 2015

Miss Cathy Forbes
1217 Larchmount Cres.
Norfolk, Va. 23508

Re: 117 Taylor Leigh Dr.
South Mills NC

Dear Miss Forbes

I am developing a small parcel of property on Puddin Ridge Road in Camden County NC. This parcel will consist of nine one acre lots. My recent hearing with the Camden County Planning Board was approved, but the Board requested I clean out the ditch that runs from Puddin ridge Road to Bunker Hill Road. This ditch runs west from my property past then south along your property. I will only be working off the backside of your property. My request is a onetime easement only to clear the ditch of any obstructions and to muck out the bottom of the ditch with minimum impact to your property. I am enclosing a copy of this letter and a stamped return envelope. If you would please respond as to granting me permission or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

Has Permission
 Denied Permission

Cathy Forbes

October 13th, 2015

Mr. Jeffrey Baur
105 Taylor Leigh Dr.
South Mills NC 27976

Dear Mr. Baur

I am developing a small parcel of property on Puddin Ridge Road consist of nine one acre lots. My recent hearing with the Camde but the Board requested I clean out the ditch that runs from Puddin ditch runs west from my property past then south along your backside of your property. My request is a onetime easement and to muck out the bottom of the ditch with minimum impact of this letter and a stamped return envelope. If you would please or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

06 Has Permission
_____ Denied Permission



2797 6612 0000 0991 5102

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

SOUTH MILLS NC 27976-7427
OFFICIAL USE

Certified Mail Fee	\$3.45
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$2.90
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	N/A
<input type="checkbox"/> Adult Signature Restricted Delivery	N/A
Postage	\$0.49
Total Postage and Fees	\$6.74

0328
06 Postmark Here
10/13/2015

Sent To
Street and Apt. No., or PO Box No.
City, State, ZIP+4®

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

Signature	Theresa Baur	<input checked="" type="checkbox"/> Agent
Delivered by (Printed Name)	Theresa Baur	<input type="checkbox"/> Addressee
C. Date of Delivery	10/15/15	
Delivery address different from item 1? IS, enter delivery address below:		<input type="checkbox"/> Yes <input type="checkbox"/> No
Mail Type	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Restricted Delivery <input type="checkbox"/> Domestic Return Receipt	



LET THIS SECTION ON DELIVERY

October 13th, 2015

Mr. Joshua Fleming
107 Taylor Leigh Dr.
South Mills NC 27976

Dear Mr. Fleming

I am developing a small parcel of property on Puddin Ridge Road consist of nine one acre lots. My recent hearing with the Camde but the Board requested I clean out the ditch that runs from Puddin ditch runs west from my property past then south along your backside of your property. My request is a onetime easement or and to muck out the bottom of the ditch with minimum impact of this letter and a stamped return envelope. If you would please or denying would be greatly appreciated. Please initial the line questions you can contact me at 757-408-0951 cell or my email

7015 1660 0000 3799 6717

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

SOUTH MILLS NC 27976
OFFICIAL USE

Certified Mail Fee	\$3.45	
Extra Services & Fees (check box, add fee as appropriate)		0328
<input type="checkbox"/> Return Receipt (hardcopy)	\$2.80	06 Postmark Here
<input type="checkbox"/> Return Receipt (electronic)	\$0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	N/A	10/13/2015
<input type="checkbox"/> Adult Signature Restricted Delivery	N/A	
Postage	\$0.49	
Total Postage and Fees	\$6.74	
Sent To		
Street and Apt. No., or PO Box No.		
City, State, ZIP+4®		

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece or on the front if space permits.

1. Article Addressed to:
*Joshua Fleming
107 Taylor Leigh Dr.
South Mills, NC 27976*

9590 9401 0014 5205 7480

2. Article Number (Transfer from service label)
7015 1660 0000 3799 6717

PS Form 3811, April 2015 PSN 7530-02-000-9047

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

Has Permission

Denied Permission

October 13th, 2015

Mr. Robert Cambell
103 Taylor Leigh Dr.
South Mills NC 27976

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on so that we can return the card to you or on the front if space permits.
- Attach this card to the back of the envelope or on the front if space permits.

1. Article Addressed to:
*Robert Cambell
103 Taylor Leigh
South Mills, NC 2*

2. Article Number (Transit)
7015 1660 0000 37

7015 1660 0000 3799 6666 0000 0991 5208

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

OFFICIAL USE

Certified Mail Fee	\$3.45	0328 06 Postmark Here 10/13/2015
Extra Services & Fees (check box, add fee as appropriate)		
<input type="checkbox"/> Return Receipt (hardcopy)	\$2.80	
<input type="checkbox"/> Return Receipt (electronic)	\$0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	N/A	
<input type="checkbox"/> Adult Signature Restricted Delivery	N/A	
Postage	\$0.49	
Total Postage and Fees	\$6.74	
Sent To	Street and Apt. No., or PO Box No.	
	City, State, ZIP+4®	

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions.
Domestic Return Receipt

PS Form 3811, April 2015 PSN 7530-02-000-9053

Dear Mr. Cambell

I am developing a small parcel of property on Puddin Ridge Road in Camden County NC. This parcel will consist of nine one acre lots. My recent hearing with the Camden County Planning Board was approved, but the Board requested I clean out the ditch that runs from Puddin ridge Road to Bunker Hill Road. This ditch runs west from my property past then south along your property. I will only be working off the backside of your property. My request is a onetime easement only to clear the ditch of any obstructions and to muck out the bottom of the ditch with minimum impact to your property. I am enclosing a copy of this letter and a stamped return envelope. If you would please respond as to granting me permission or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

RWC Has Permission

_____ Denied Permission

October 13th 2015

Mr. Curtis Hoyt
2037-B Aviation Loop
Kodiak , Ak 99615

Dear Mr. Hoyt

I am developing a small parcel of property on Puddin R
consist of nine one acre lots. My recent hearing with th
but the Board requested I clean out the ditch that runs
ditch runs west from my property past then south al
backside of your property. My request is a onetime ea
and to muck out the bottom of the ditch with minimu
of this letter and a stamped return envelope. If you w
or denying would be greatly appreciated. Please init
questions you can contact me at 757-408-0951 cell or

_____ Has Permission

_____ Denied Permission

CERTIFIED MAIL

Keith Howell
987 Swamp Rd.
Hertford, NC 27944



7015 1660 0000 3799 6646

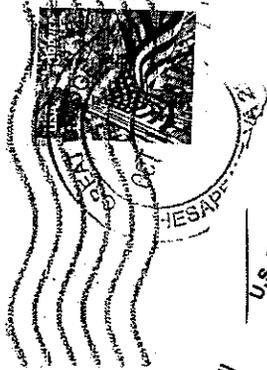
HERTFORD VA 230



1000

CURTIS HOYT
2037-B AVIATION LOOP
KODIAK, AK. 99615

* Refused - Nobody by that name



U.S. POSTAGE
PAID
CHESAPEAKE, VA
OCT 13 2015
AMOUNT
\$6.25
90107500-06

\$6.25
90107500-06

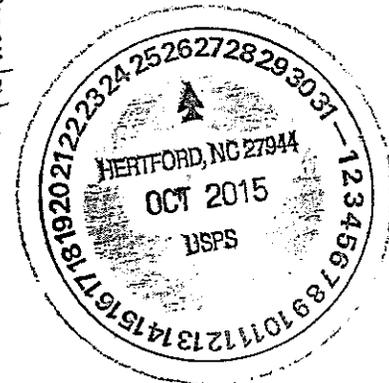
99615

NIXIE 995 5E 1009 0010/21/15

RETURN TO SENDER
ATTEMPTED - NOT KNOWN
UNABLE TO FORWARD

NAME _____
1st Notice _____
2nd Notice _____

Return 5551550
2794409590
BC: 27944959087 *1450-05831-13-42



October 13th, 2015

E.B. Jones Jr.
264 Pond Road
Shawboro NC 27973

Dear Mr. Jones

I am developing a small parcel of property on Puddin Ridge Road in Camden County. This parcel will consist of nine one acre lots. My recent hearing with the Camden County Planning Board was approved, but the Board requested I clean out the ditch that runs from Puddin Ridge Road to Bunker Hill Road. This ditch runs west from my property past your property Pin: 017999002428810000. My request is a onetime easement only to clear the ditch of any obstructions and to muck out the bottom of the ditch with minimum impact to your property. I am enclosing a copy of my plat with a copy of this letter and a stamped return envelope. If you would please respond as to granting me permission or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com

_____ Has Permission

_____ Denied Permission

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the back so that we can return the card to you or on the front if space permits.

1. Article Addressed to:

*E.B. Jones
264 Pond Rd,
Shawboro, NC 27973*



9590 9401 0014 5205

2. Article Number (Transfer from service)

7015 1660 0000 379

PS Form 3811, April 2015 PSN 7530-02-000-9053

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only**

For delivery information, visit our website at www.usps.com®.

SHAWBORO NC 27973 **OFFICIAL USE**

Certified Mail Fee	\$3.45
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$2.80
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	N/A
<input type="checkbox"/> Adult Signature Restricted Delivery	N/A
Postage	\$0.49
Total Postage and Fees	\$6.74

0328
06 Postmark
Here

10/13/2015

Sent To _____
 Street and Apt. No., or P.O. Box No. _____
 City, State, ZIP+4® _____

PS Form 3800, April 2015 PSN 7530-02-000-6047 See Reverse for Instructions Domestic Return Receipt

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

October 13th, 2015

Mr. David King
109 Taylor Leigh Dr.
South Mills NC 27976

Dear Mr. King

I am developing a small parcel of property on Puddin Ridge Road in Camden County NC. This parcel will consist of nine one acre lots. My recent hearing with the Camden County Planning Board was approved, but the Board requested I clean out the ditch that runs from Puddin ridge Road to Bunker Hill Road. This ditch runs west from my property past then south along your property. I will only be working off the backside of your property. My request is a onetime easement only to clear the ditch of any obstructions and to muck out the bottom of the ditch with minimum impact to your property. I am enclosing a copy of this letter and a stamped return envelope. If you would please respond as to granting me permission or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com

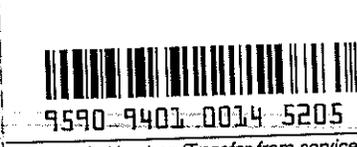
_____ Has Permission

_____ Denied Permission

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the back so that we can return the card to you or on the front if space permits.

1. Article Addressed to:
*David King
 109 Taylor Leigh Dr.
 South Mills, NC 27976*



2. Article Number (Transfer from sender)
 7015 1660 0000 3799

PS Form 3811, April 2015 PSN 7530-02-000-9053

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

SOUTH MILLS, NC 27976

OFFICIAL USE

Certified Mail Fee	\$3.45	0328 06 Postmark Here 10/13/2015
Extra Services & Fees (check box, add fee as appropriate)		
<input type="checkbox"/> Return Receipt (hardcopy)	\$2.80	
<input type="checkbox"/> Return Receipt (electronic)	\$0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	\$ N/A	
<input type="checkbox"/> Adult Signature Restricted Delivery	\$ N/A	
Postage	\$0.49	
Total Postage and Fees	\$6.74	

Sent To
 Street and Apt. No., or PO Box No.
 City, State, ZIP+4®

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions
 Domestic Return Receipt

Thank You
 Keith M Nowell
 987 Swamp Road
 Hertford NC 27944

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the back so that we can return the card to you.
- Attach this card to the back of the envelope or on the front if space permits.

1. Article Addressed to:

*Warren Riggs
POB 86
Shiloh, NC 27974*



9590 9401 0014 5205

2. Article Number (Transfer from service)

7015 1660 0000 379

7015 1660 0000 379

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

SHILOH, NC 27974 OFFICIAL USE

Certified Mail Fee	\$3.45	
Extra Services & Fees (check box, add fee as appropriate)		
<input type="checkbox"/> Return Receipt (hardcopy)	\$2.80	0328
<input type="checkbox"/> Return Receipt (electronic)	\$0.00	06 Postmark Here
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	N/A	
<input type="checkbox"/> Adult Signature Restricted Delivery	N/A	
Postage	\$0.49	10/13/2015
Total Postage and Fees	\$6.74	
Sent To		
Street and A.P. No., or PO Box No.		
City, State, ZIP+4®		

October 13th, 2015

Mr. Warren Riggs
P.O. Box 86
Shiloh, NC 27974

Dear Mr. Riggs

I am developing a small parcel
consist of nine one acre lots. My
Board requested I clean out the

PS Form 3811, April 2015 PSN 7530-02-000-9058

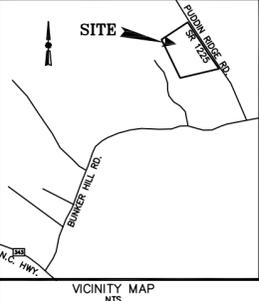
PS Form 3811, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions Domestic Return Receipt

run west from my property past your property Pin: 017999002489500000. My request is a onetime easement only to clear the ditch of any obstructions and to muck out the bottom of the ditch with minimum impact to your property. I am enclosing a copy of my plat with a copy of this letter and a stamped return envelope. If you would please respond as to granting me permission or denying would be greatly appreciated. Please initial the line granting or denying. If you have any questions you can contact me at 757-408-0951 cell or my email nearthwork@aol.com.

Thank You
Keith M Nowell
987 Swamp Road
Hertford NC 27944

_____ Has Permission

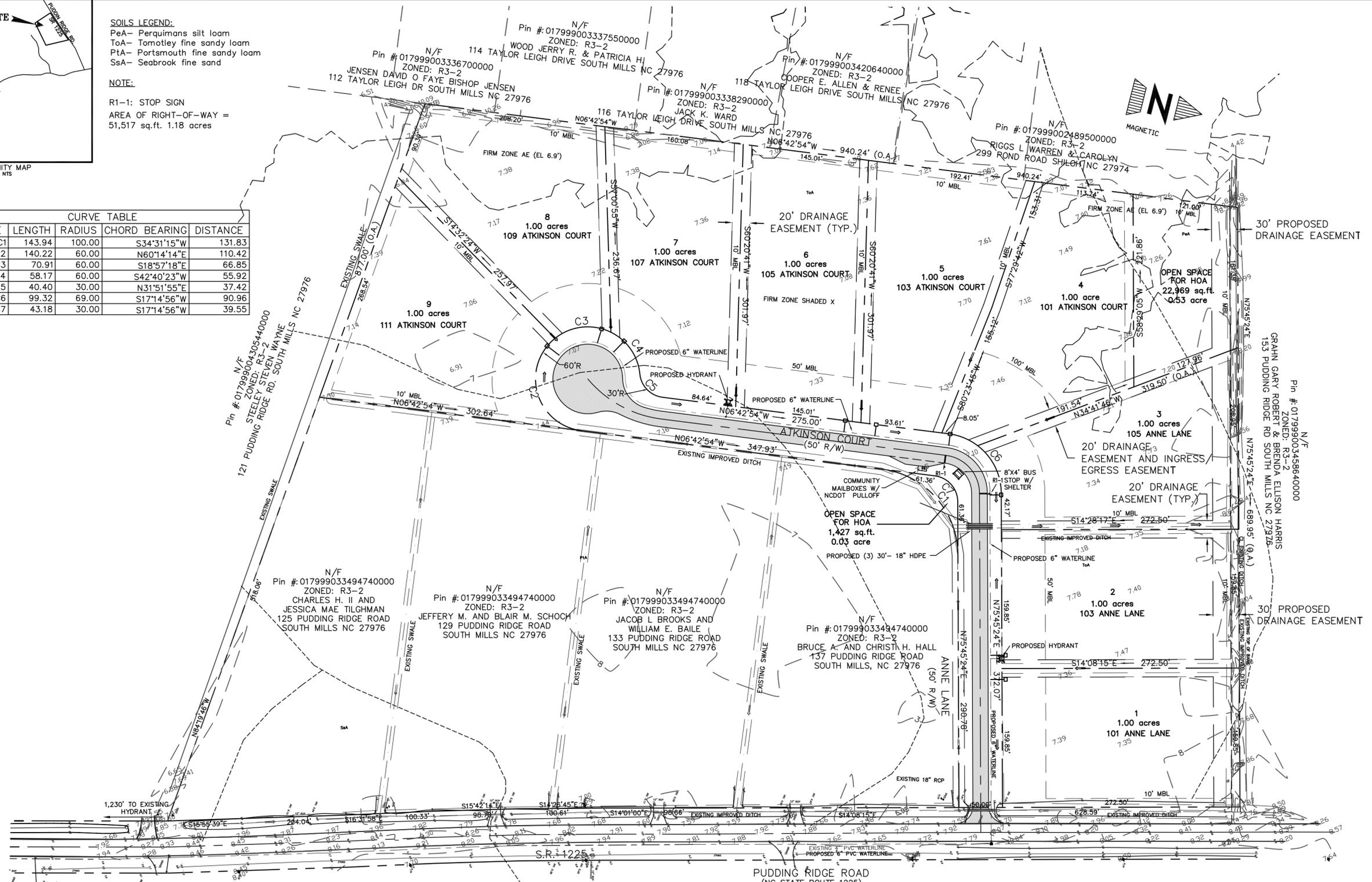
_____ Denied Permission



SOILS LEGEND:
 PeA- Perquimans silt loam
 ToA- Tomotley fine sandy loam
 PtA- Portsmouth fine sandy loam
 SsA- Seabrook fine sand

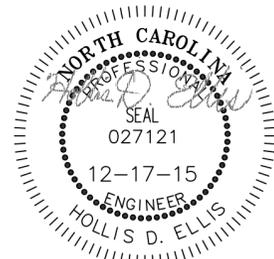
NOTE:
 R1-1: STOP SIGN
 AREA OF RIGHT-OF-WAY =
 51,517 sq.ft. 1.18 acres

CURVE TABLE				
CURVE	LENGTH	RADIUS	CHORD BEARING	DISTANCE
C1	143.94	100.00	S34°31'15"W	131.83
C2	140.22	60.00	N60°14'14"E	110.42
C3	70.91	60.00	S18°57'18"E	66.85
C4	58.17	60.00	S42°40'23"W	55.92
C5	40.40	30.00	N31°51'55"E	37.42
C6	99.32	69.00	S17°14'56"W	90.96
C7	43.18	30.00	S17°14'56"W	39.55



GRAPHIC SCALE
 (IN FEET)
 1 inch = 80 ft.

FILE NUMBER: 2008-024



**PRELIMINARY PLAT GREEN MEADOWS
 MAJOR SUBDIVISION
 FOR
 GREEN MEADOWS, LLC
 SOUTH MILLS TOWNSHIP
 CAMDEN COUNTY, NORTH CAROLINA
 CAE, INC.**

ENGINEERS, PLANNERS, AND CONSTRUCTION CONSULTANTS

321 OFFICE SQUARE LANE, SUITE 101A
 VIRGINIA BEACH, VIRGINIA 23462-3655
 TELEPHONE: (252) 562-0430 (757) 271-1009 FAX

SCALE: 1" = 100' DATE: 11/12/15

SUBDIVISION OF GREEN MEADOWS FOR GREEN MEADOWS, LLC SOUTH MILLS TOWNSHIP CAMDEN COUNTY, NORTH CAROLINA

PROJECT NOTES:

Owner: Green Meadows, LLC
987 Swamp Road
Hertford, NC 27944

Contact: State Representative – Bob Steinburg (252) 482–2404

PIN # 017999003493030000

This Project is located East of South Mills in Camden County.

Nearest Receiving Stream: Joyce Creek which is approximately 3,200 feet away and lies South of the project. DWQ Watershed Classification is C, Swp. At Joyce Creek, Flood Zone 'X', Base Flood elevation is 5.0'.

Horizontal Datum based on NAD 83.
Vertical Datum based on NGVD 88.

Project Area Table:

Total Project Area = 10.8 Ac.
Total Disturbed Area = 10.8 Ac.

Zoning: Residential 3–2

No wetlands exists on the property

CONSTRUCTION SEQUENCE

1. OBTAIN PLAN APPROVAL & ALL PERMITS
2. HOLD PRE–CONSTRUCTION MEETING ONE WEEK OR MORE PRIOR TO THE START OF CONSTRUCTION.
3. DO NOT BLOCK DRAINAGE. WHEN NECESSARY INSTALL CULVERT IN CONJUNCTION W/ INLET/OUTLET PROTECTION WHILE INSTALLING THE TEMPORARY CONSTRUCTION ENTRANCE.
4. INSTALL SILT FENCING IN AREAS AS SHOWN ON PLAN, AND OTHER AREAS AS REQUIRED TO PREVENT SEDIMENTATION.
5. CONSTRUCT STONE SILT (CHECK) DAM AS REQUIRED..
6. ALL DISTURBED AREAS MUST HAVE TEMPORARY VEGETATION IN PLACE WITHIN 15 WORKING DAYS OR 30 CALENDER DAYS, WHICHEVER IS SHORTER.
7. CONSTRUCTION
8. AFTER SOIL IS STABILIZED, REMOVE TEMPORARY EROSION AND SEDIMENT CONTROL MEASURES.

2. PHYSICAL ADDRESS: PUDDING RIDGE RD.
SOUTH MILLS, N.C. 27976
3. PIN # 017999003493030000
4. REFERENCE: D.B. 268, PG. 325
5. TRACT IS IN FLOOD ZONE SHADED X & AE (EL 6.9')
6. TOTAL TRACT AREA =
467,995 sq.ft. 10.74 acres
7. MINIMUM LOT SIZE = 1 ACRE
8. TOTAL NUMBER OF LOTS = 9
9. DRAINAGE & UTILITY EASEMENTS:
FRONT OF LOT= 10'
SIDE LOT LINES= 10'

EROSION AND SEDIMENT CONTROL PLAN NOTES

PROJECT NARRATIVE:

The project is the construction of a 11 lot commerical subdivision.

Soils in this area have been mapped by N.R.C.S. as Roanoke, Bladen Silt Loam and Augusta Fine Sandy Loam.

SOIL STABILIZATION:

All disturbed soils shall be stabilized by seeding and/or sodding within 15 working days or 30 calender days (whichever is shorter) of construction completion or the completion of the land disturbing activity.

It is the contractors responsibility to establish a dense ground cover capable of stopping erosion. The Erosion and Sediment Control measures that follow are intended to be minimum standards. When erosion persists other more stringent measures may be necessary to control erosion.

Apply fertilizer, and agricultural lime as required by soil test or as a minimum follow this schedule:

Apply fertilizer in the amount of 500 pounds per acre of 10–10–10 fertilizer.

Apply 2,500 pounds/acre of agricultural limestone.

Where possible scarify soil to work the fertilizer and soil into the soil.

Mulch the area to be stabilized with wheat straw at the rate of 2 tons/acre. Anchor straw when necessary with netting or asphalt. In some instances it may be necessary to use pre–manufactured erosion control mats like the excelsior mat.

Seeding:

- 1) If Temporary Vegetation is to be established in winter/spring/fall apply 125 pounds/acre of annual rye grain. If Temporary Vegetation is to be established in the summer months apply 25 pounds per acre of Bermuda Grass and 25 pounds per acre of German Millet.
- 2) Permanent Vegetation shall be established with a mixture of 40 pounds/acre of Bahiagrass, 10 pounds/acre of Bermuda, and 10 pounds/acre of German Millet. When top seeding over Temporary Vegetation containing a good stand of Bermuda and Millet, only Bahiagrass will be required.
- 3) Sodding may be required when slope stabilization is difficult to establish. Select a sod species compatible with the application and apply sod strips down the length of the slope. Fasten sod as necessary to prevent slippage.

Final slopes in all graded areas shall not exceed a slope of 3:1.

MAINTENANCE:

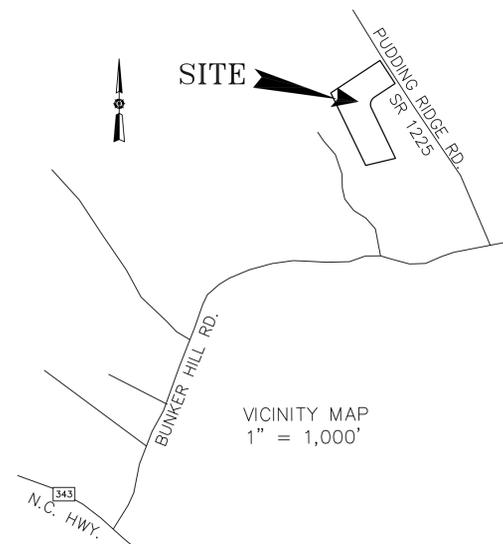
Erosion control devices are to be checked after significant rainfall events but not less than twice monthly. Remove sediment and repair erosion control devices as necessary.

Check slopes being stabilized for signs of erosion after all significant rainfall events and repair as necessary. Reseeding and mulching of erosion damaged areas is required.

Perform routine maintenance and mowing of stabilized areas, including ditches and swales.

INTENTION OF THIS EROSION AND SEDIMENT CONTROL PLAN

Protect disturbed areas from erosion.
Stabilize disturbed areas as soon as possible.
Minimize the length of time disturbed soil is exposed.
Minimize the velocity of stormwater runoff.
Retain sediment on site with silt check dams and silt fencing.



NOTE:
TEMPORARY GROUND COVER MUST BE ESTABLISHED ON ALL EXPOSED SLOPES WITHIN 15 WORKING DAYS OR 30 CALENDAR DAYS WHICHEVER IS SHORTER FOLLOWING COMPLETION OF ANY PHASE OF GRADING. PERMANENT GROUND COVER IS REQUIRED WITHIN 30 WORKING DAYS OR 120 CALENDAR DAYS (WHICHEVER IS SHORTER) FOLLOWING COMPLETION OF CONSTRUCTION.

SHEET #	DESCRIPTION
1	COVER SHEET
2	EROSION & SEDIMENTATION CONTROL PLAN
3	SUBDIVISION PLAN
4	ROADWAY PLAN AND PROFILE
5	PUDDING RIDGE ROAD WATERLINE REPLACEMENT
6	DETAIL SHEET

CALL ULOCO TO LOCATE UTILITIES BEFORE YOU DIG 811.

Roadway Construction Notes

All work under this section shall be performed under the guidelines of the NC DOT Minimum Construction Standards for Subdivision Roads, and all other appropriate NCDOT Standards.

Materials:

A. Any reference to base aggregate or stone shall be crush concrete or crushed asphalt, meeting the NCDOT gradation standards compacted to 98% of the standard proctor ASTM D698. Asphalt shall be SP–9.5. Minimum thicknesses shall be 8" of crushed concrete or crushed asphalt base course and 2" of SP–9.5 Asphalt.

B. On–site determination of the additional materials necessary to stabilize the roadway will be made by the engineer.

C. All materials shall meet the standards set forth in the latest edition of the North Carolina Standard Specifications for Roads and Structures.

D. Reinforced Concrete Pipe (RCP) shall be Class III.

Preparation of the road bed:

A. Top soil is to be excavated and removed.

A. The subgrade shall be grubbed and cleared of all trees, brush and root and other organic matter.

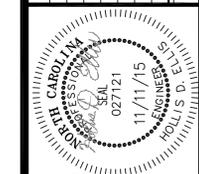
B. Proof–roll all subbase material. Excavate and remove all base material that is not suitable for road construction. Fill over–excavated areas with select sand that has less than 10% fines passing the #200 sieve. The upper one foot of all pavement subgrade shall be compacted to a minimum of 98% of standard proctor dry density or as specified by the engineer.

C. No base course shall be placed on muck, organic matter or other unsuitable material.

Guarantee:

The contractor shall guarantee all materials furnished and work performed for a period of (2) two years from the date of acceptance.

No.	Date	Description
11	11/11/15	PER NCDOT COMMENTS (11/09/15)
10	10/09/15	PER SOUTH MILLS WATER ASSOCIATION'S COMMENTS (09/20/15)
9	09/09/15	PER SOUTH MILLS WATER ASSOCIATION'S COMMENTS (09/26/15)
8	08/25/15	PER NCDEN EROSION AND SEDIMENT CONTROL COMMENTS (12/12/13)
7	10/20/14	UPGRADE OFFSITE WATERLINE TO 6" PVC
6	09/25/14	PER CLIENT'S REQUEST (9/26/14)
		PER COUNTY STORMWATER COMMENTS (9/2/14)



CAE, INC.
ENGINEERS, PLANNERS, AND CONSTRUCTION CONSULTANTS

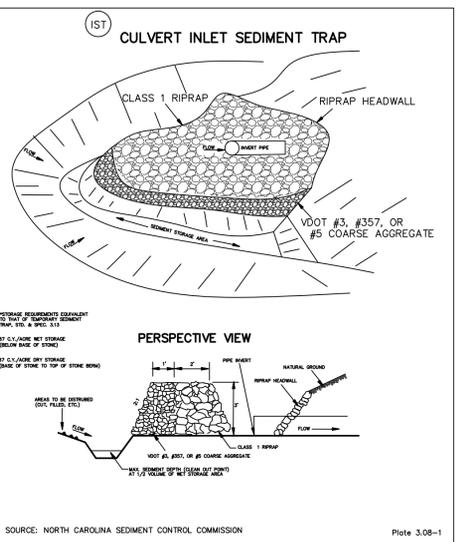
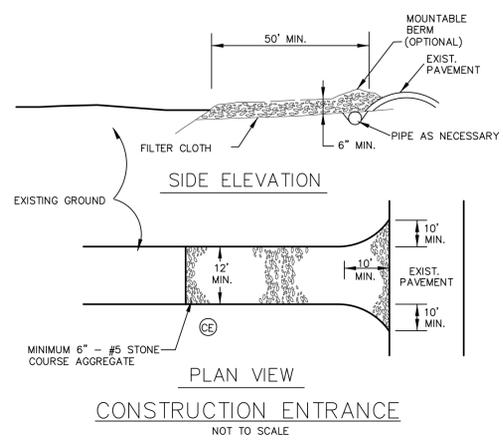
321 OFFICE SQUARE LANE, SUITE 101A
VIRGINIA BEACH, VIRGINIA 23462–3655
TELEPHONE: (252) 562–0430 (757) 271–1009 FAX

Drawn By: SM/HDE Checked By: HDE Designed By: KMM/HDE Computed By: RW/HDE

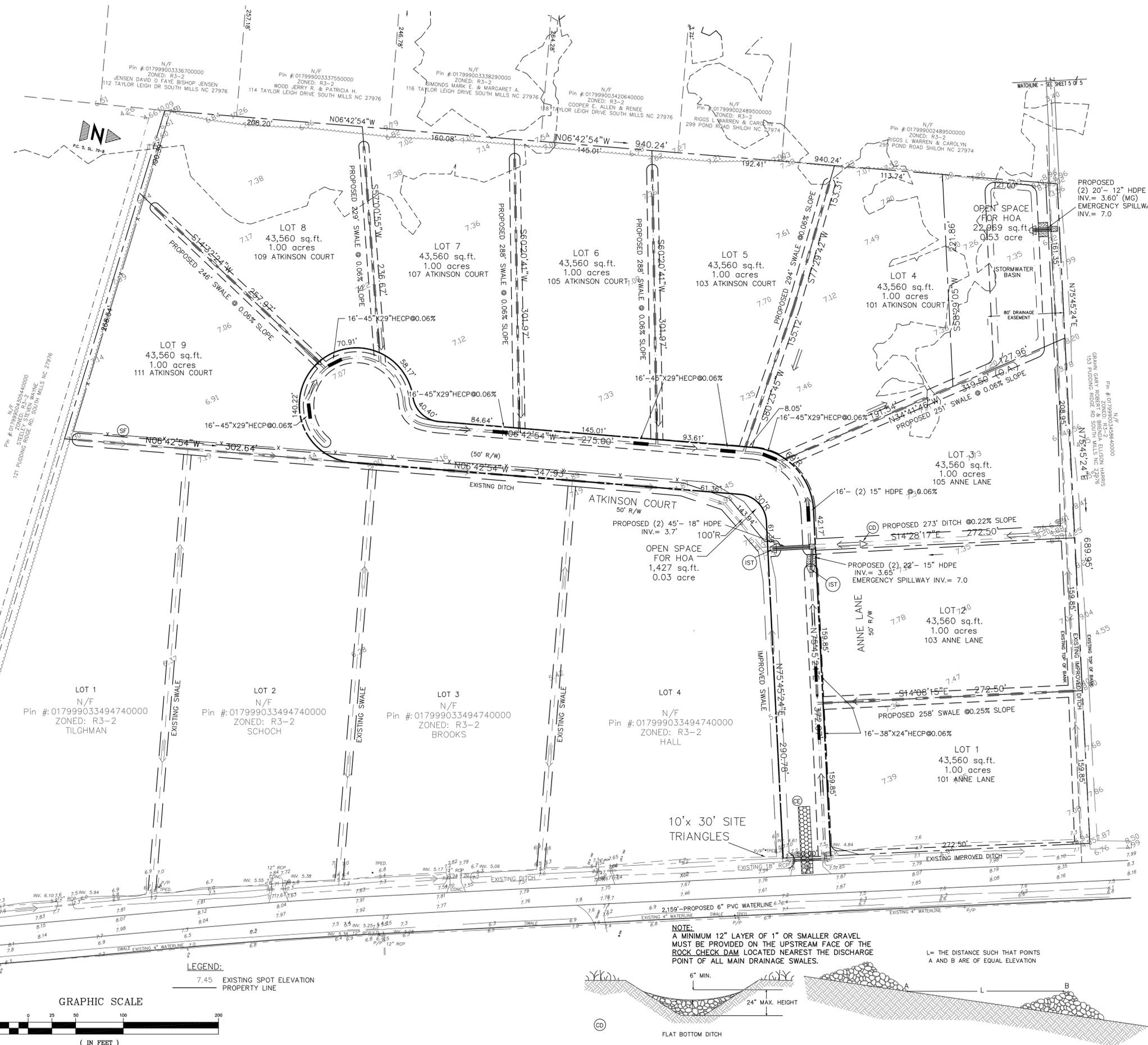
Scale: AS SHOWN Date: 6–17–13

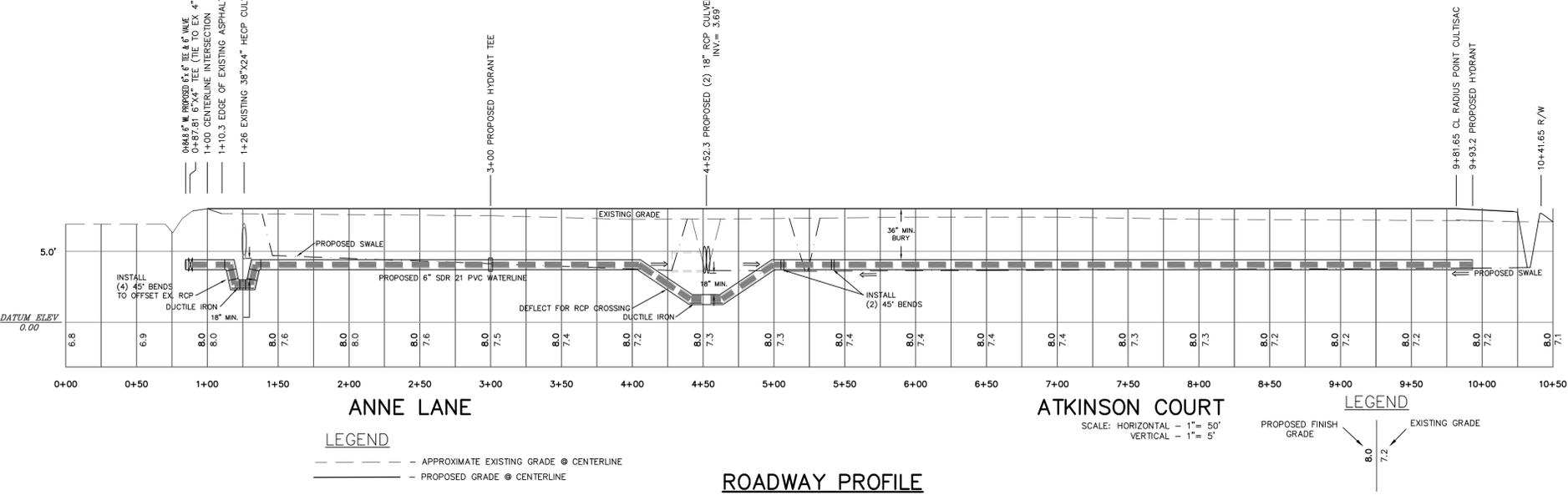
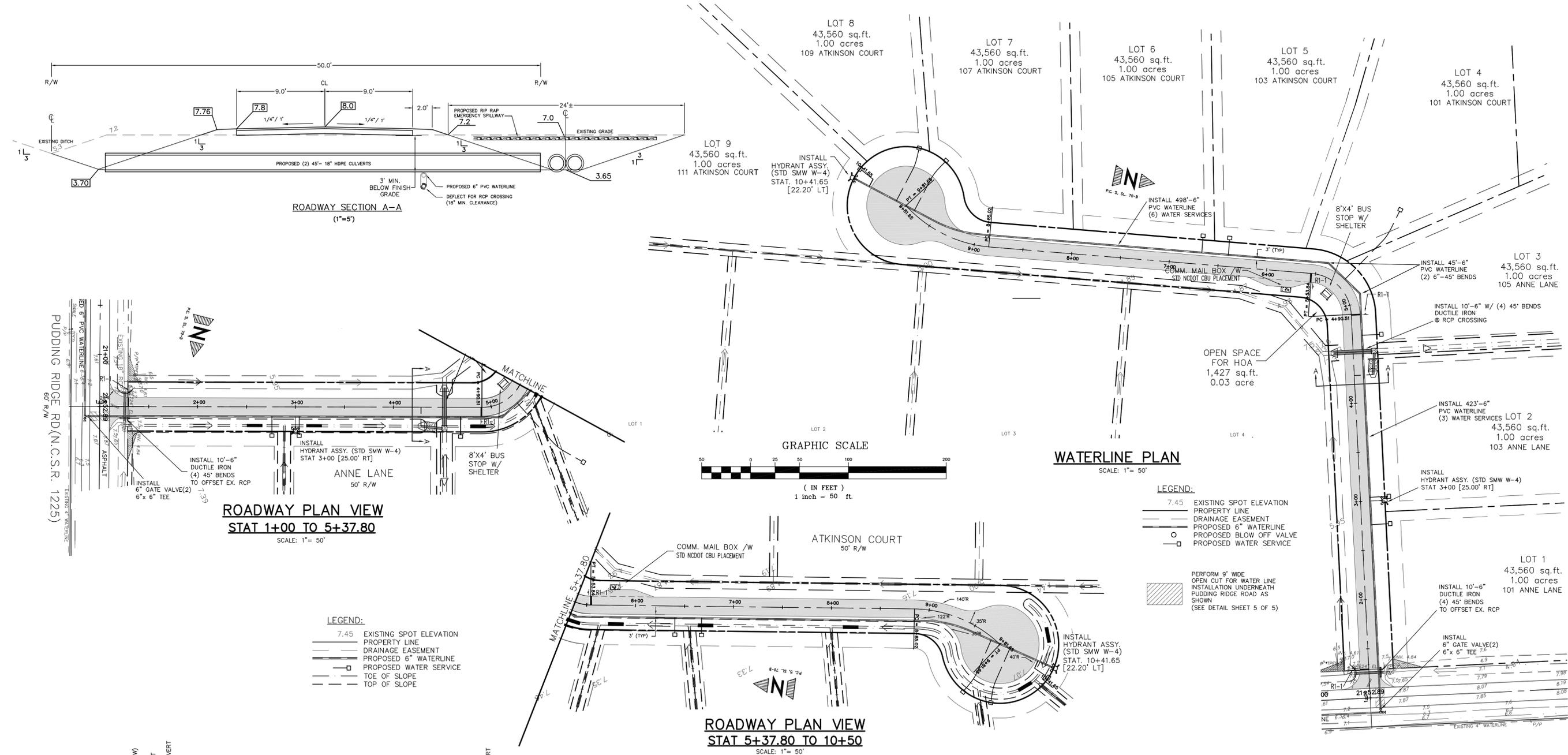
COVER SHEET
OF
GREEN MEADOWS SUBDIVISION
PROPERTY OF
GREEN MEADOWS, LLC
PARCEL ID # 01.7999.00.34.9303.0000

SOUTH MILLS TOWNSHIP
CAMDEN COUNTY, NORTH CAROLINA



- MAINTENANCE**
1. THE STRUCTURE SHALL BE INSPECTED AFTER EACH RAIN AND REPAIRS MADE AS NEEDED.
 2. AGGREGATE SHALL BE REPLACED OR CLEANED WHEN INSPECTION REVEALS THAT CLOGGED VOIDS ARE CAUSING PONDING PROBLEMS WHICH INTERFERE WITH ON-SITE CONSTRUCTION.
 3. SEDIMENT SHALL BE REMOVED AND THE IMPOUNDMENT RESTORED TO ITS ORIGINAL DIMENSIONS WHEN SEDIMENT HAS ACCUMULATED TO ONE-HALF THE DESIGN DEPTH. REMOVED SEDIMENT SHALL BE DEPOSITED IN A SUITABLE AREA AND IN SUCH A MANNER THAT IT WILL NOT ERODE AND CAUSE SEDIMENTATION PROBLEMS.
 4. TEMPORARY STRUCTURES SHALL BE REMOVED WHEN THEY HAVE SERVED THEIR USEFUL PURPOSE, BUT NOT BEFORE THE UPSLOPE AREA HAS BEEN PERMANENTLY STABILIZED.





Roadway Construction Notes

All work under this section shall be performed under the guidelines of the NC DOT Minimum Construction Standards for Subdivision Roads, and all other appropriate NCDOT Standards.

Materials:

A. Any reference to base aggregate or stone shall mean ABC stone, meeting the NCDOT gradation standards compacted to 98% of the standard proctor ASTM D698. Asphalt shall be SP-9.5. Minimum thicknesses shall be 8" of ABC stone as base course and 3" of SP-9.5 Asphalt.

B. On-site determination of the additional materials necessary to stabilize the roadway will be made by the engineer.

C. All materials shall meet the standards set forth in the latest edition of the North Carolina Standard Specifications for Roads and Structures.

D. Reinforced Concrete Pipe (RCP) shall be Class III.

Preparation of the road bed:

A. Top soil is to be excavated and removed.

B. The subgrade shall be grubbed and cleared of all trees, brush and root and other organic matter.

C. Proof-roll all subbase material. Excavate and remove all base material that is not suitable for road construction. Fill over-excavated areas with select sand that has less than 10% fines passing the #200 sieve. The upper one foot of all pavement subgrade shall be compacted to a minimum of 98% of standard proctor dry density or as specified by the engineer.

C. No base course shall be placed on muck, organic matter or other unsuitable material.

Guarantee:

The contractor shall guarantee all materials furnished and work performed for a period of (2) two years from the date of acceptance.

No.	Date	Description
11	11/11/15	PER NCDOT COMMENTS (11/09/15)
10	10/09/15	PER SOUTH MILLS WATER ASSOCIATION'S COMMENTS (09/20/15)
9	09/25/15	PER SOUTH MILLS WATER ASSOCIATION'S COMMENTS (09/26/15)
8	09/25/15	PER NCDOT COMMENTS AND SEDIMENT CONTROL COMMENTS (12/17/13)
7	10/20/14	UPGRADE OFFSITE WATERLINE TO 6" PVC
6	09/25/14	PER CLIENT'S REQUEST (9/26/14)
5	09/25/14	PER COUNTY STORMWATER COMMENTS (9/2/14)

CAE, INC.
 ENGINEERS, PLANNERS, AND CONSTRUCTION CONSULTANTS

321 OFFICE SQUARE LANE, SUITE 101A
 VIRGINIA BEACH, VIRGINIA 23462-3655
 TELEPHONE: (252) 562-0430 (757) 271-1009 FAX

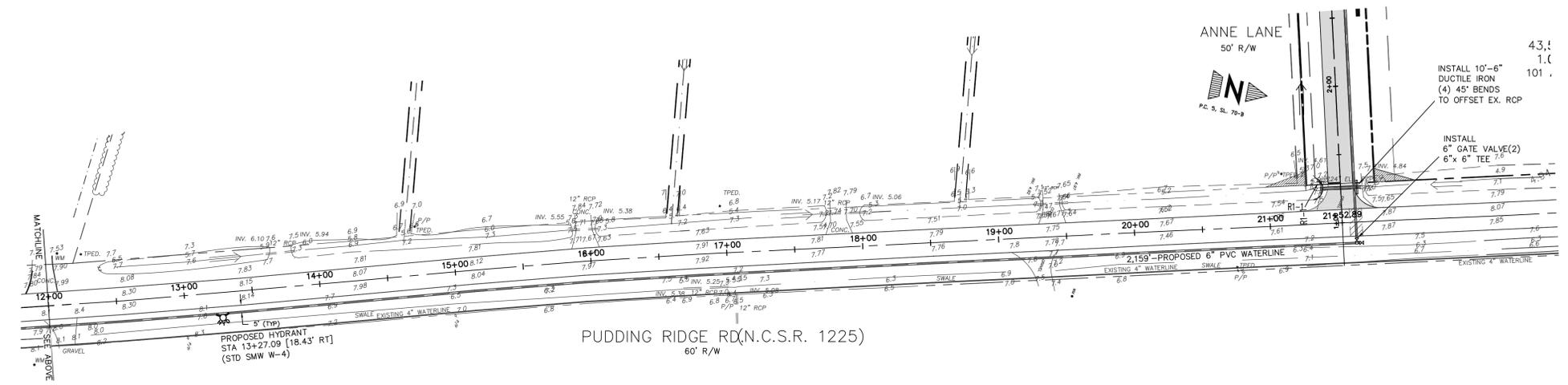
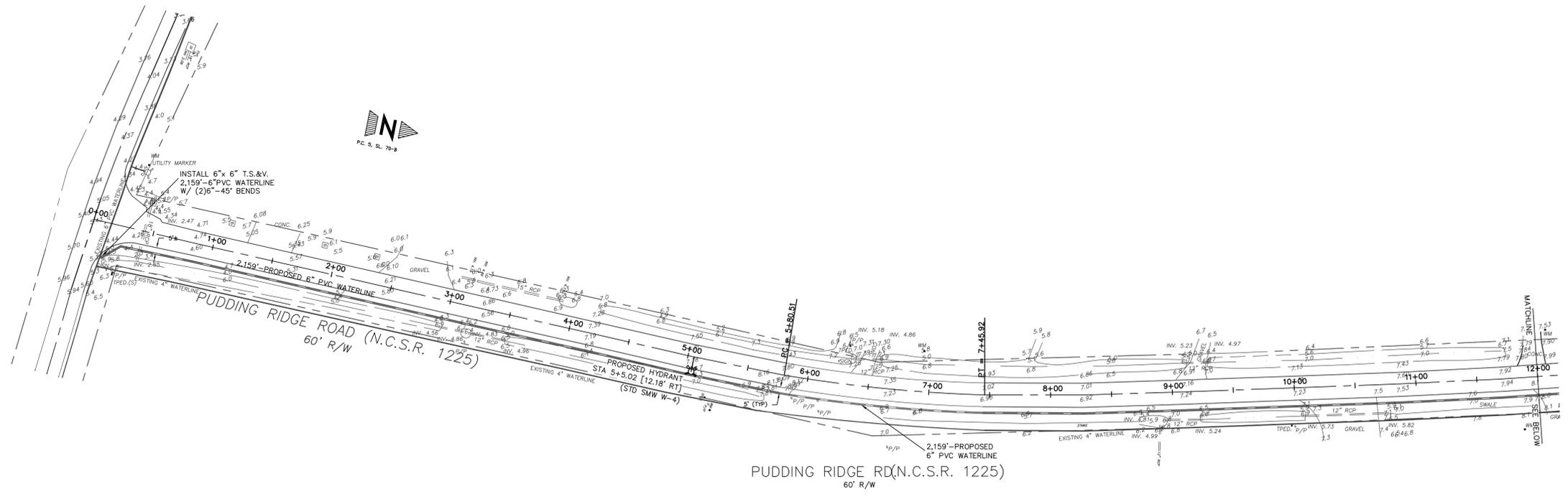
Scale: AS SHOWN
 Drawn By: SM/JHE
 Checked By: JHE
 Computed By: RW/JHE

11/11/15
 02721
 ENGINEER

ROADWAY & WATERLINE PLAN & PROFILE
 OF
GREEN MEADOWS SUBDIVISION
 PROPERTY OF
GREEN MEADOWS, LLC
 PARCEL ID # 01.7999.00.34.9303.0000

SOUTH MILLS TOWNSHIP
CAMDEN COUNTY, NORTH CAROLINA

SHEET 4 OF 6



No.	Date	Description
11	11/11/15	PER NCDOT COMMENTS (11/09/15)
10	10/09/15	PER SOUTH MILLS WATER ASSOCIATION'S COMMENTS (09/30/15)
9	09/09/15	PER SOUTH MILLS WATER ASSOCIATION'S COMMENTS (09/26/15)
8	08/25/15	PER NCDNR EROSION AND SEDIMENT CONTROL COMMENTS (12/12/13)
7	10/30/14	UPGRADE OFFSITE WATERLINE TO 6" PVC
6	09/25/14	PER CLIENT'S REQUEST (9/26/14)
5	09/25/14	PER COUNTY STORMWATER COMMENTS (9/2/14)



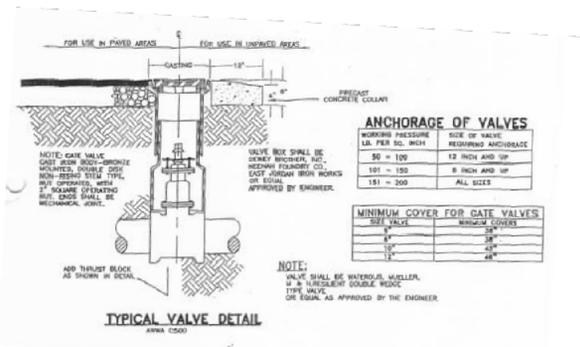
CAE, INC.
 ENGINEERS, PLANNERS, AND CONSTRUCTION CONSULTANTS
 321 OFFICE SQUARE LANE, SUITE 101A
 VIRGINIA BEACH, VIRGINIA 23462-3655
 TELEPHONE: (252) 562-0430 (757) 271-1009 FAX

Drawn By: SM/HDE
 Checked By: HDE
 Designed By: KMM/HDE
 Computed By: RW/HDE

Date: 6-17-13
 Scale: AS SHOWN

PUDDING RIDGE ROAD WATERLINE REPLACEMENT
 OF
GREEN MEADOWS SUBDIVISION
 PROPERTY OF
GREEN MEADOWS, LLC
 PARCEL ID # 01.79999.00.34.9303.0000

SOUTH MILLS TOWNSHIP
CAMDEN COUNTY, NORTH CAROLINA

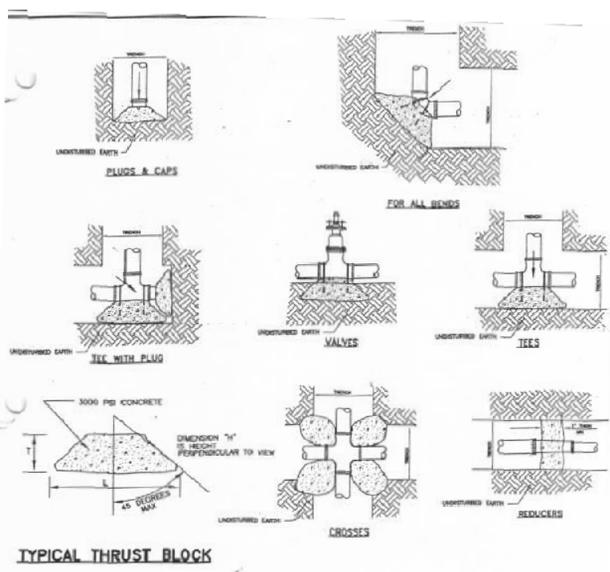


ANCHORAGE OF VALVES

WORKING PRESSURE (LB. PER SQ. INCH)	SIZE OF VALVE (INCH AND UP)	REQUIRED ANCHORAGE
50 - 100	12 INCH AND UP	12 INCH AND UP
101 - 150	8 INCH AND UP	8 INCH AND UP
151 - 200	ALL SIZES	ALL SIZES

MINIMUM COVER FOR GATE VALVES

VALVE SIZE	MINIMUM COVER
12"	36"
18"	48"
24"	60"
30"	72"
36"	84"
42"	96"
48"	108"



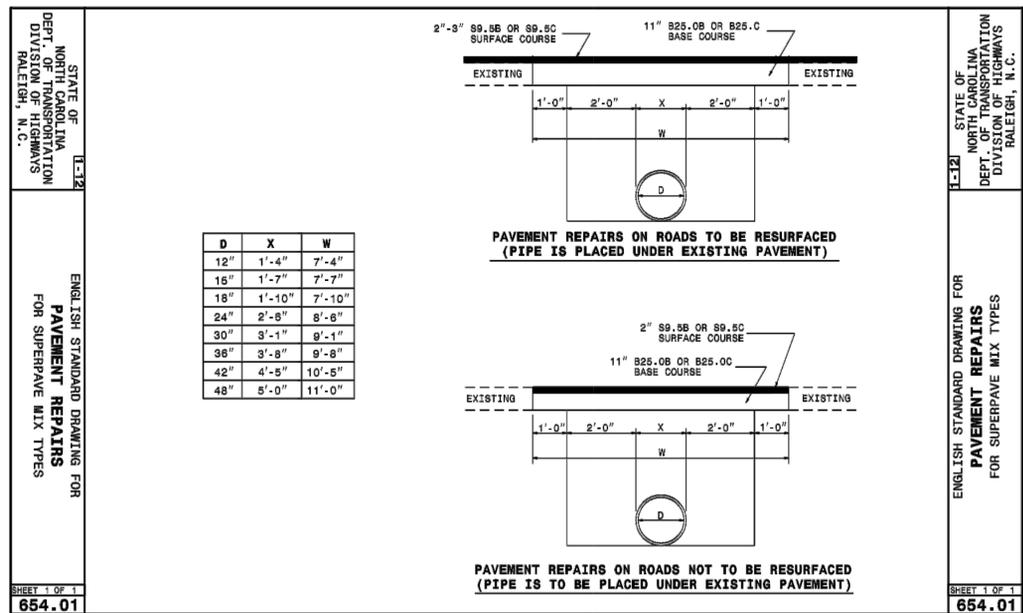
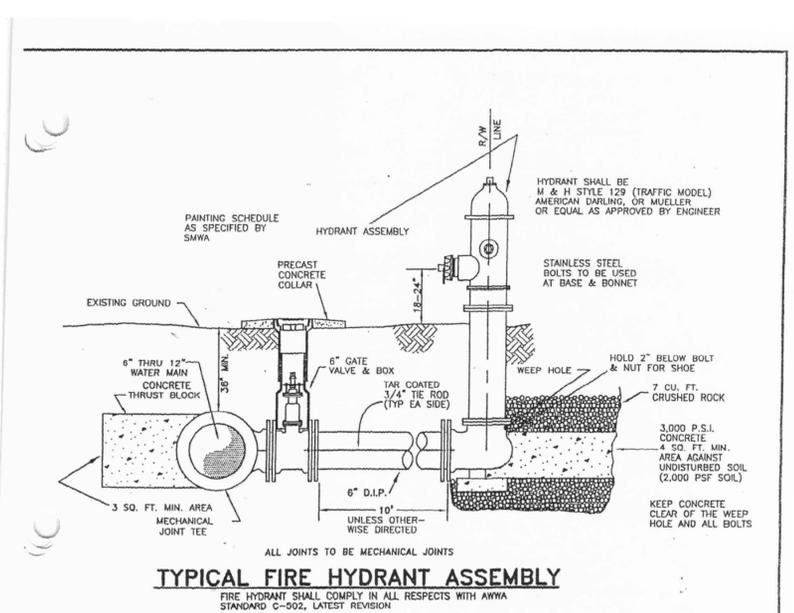
ANCHOR ROD SIZES

PIPE SIZE	ROD SIZE
4" THRU 6"	#4
8" THRU 10"	#6
12" THRU 18"	#8

CONCRETE THRUST BLOCK

PIPE SIZE	FITTING	L (FT.)	H (FT.)	T (FT.)
2 - 3 - 4	TEE OR BLOCK	2.0	1.0	1.5
2 - 3 - 4	90	2.0	1.5	1.0
2 - 3 - 4	45	1.0	1.0	1.0
2 - 3 - 4	22 1/2	1.0	1.0	1.0
6	TEE OR BLOCK	2.0	2.0	1.0
6	90	2.0	1.5	1.0
6	45	1.0	1.0	1.0
6	22 1/2	1.0	1.0	1.0
8	TEE OR BLOCK	3.0	2.5	1.5
8	90	4.0	2.5	2.0
8	45	2.5	2.0	1.5
8	22 1/2	2.0	1.5	1.0
12	TEE OR BLOCK	4.0	4.0	2.0
12	90	5.0	4.0	2.5
12	45	4.0	3.0	2.5
12	22 1/2	3.0	2.0	1.5

NOTE: THIS TABLE BASED ON WATER PRESSURE 150 PSI SOIL BEG. 1000 #/SQ. FT. TO 2000 #/SQ. FT.



SOUTH MILLS WATER ASSOCIATION, INC.
ID # 04-15-010

SOUTH MILLS CAMDEN COUNTY NORTH CAROLINA

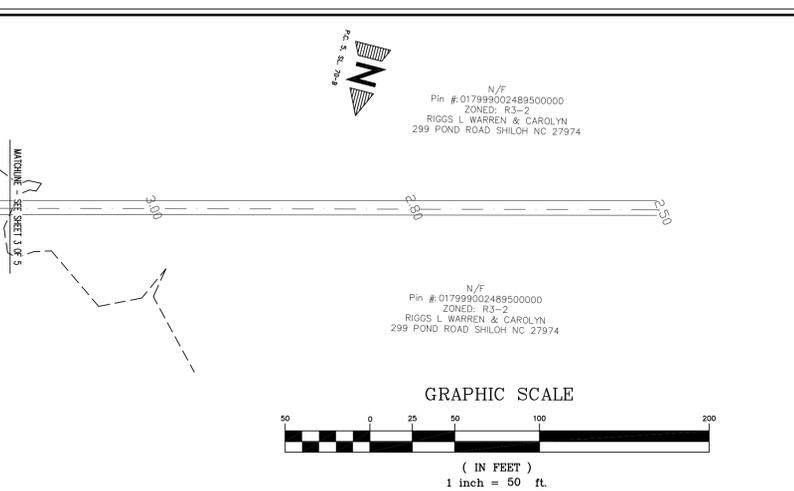
QUIBLE & ASSOCIATES, P.C.
ENGINEERING • PLANNING • ENVIRONMENTAL SCIENCE
P.O. DRAWER 070
KITTY HAWK, NC 27949

DATE: _____ REVISION: _____

FILE NO. P93023.2

SCALE: NO SCALE

STANDARD DETAIL NO. W-4



PER NCDOT COMMENTS (11/09/15)

PER SOUTH MILLS WATER ASSOCIATION'S COMMENTS (09/20/15)

PER SOUTH MILLS WATER ASSOCIATION'S COMMENTS (09/26/15)

PER NCDOT EROSION AND SEDIMENT CONTROL COMMENTS (12/12/13)

UPGRADE OFFSITE WATERLINE TO 6" PVC

PER CLIENT'S REQUEST (9/26/14)

PER COUNTY STORMWATER COMMENTS (9/2/14)

11/11/15

11/09/15

09/26/15

09/09/15

08/25/15

10/20/14

09/25/14

No. Date Description

REVISIONS

STATE OF NORTH CAROLINA DEPT. OF TRANSPORTATION DIVISION OF HIGHWAYS RALEIGH, N.C.

ENGLISH STANDARD DRAWING FOR PAVEMENT REPAIRS FOR SUPERPAVE MIX TYPES

CAE, INC.
ENGINEERS, PLANNERS, AND CONSTRUCTION CONSULTANTS
321 OFFICE SQUARE LANE, SUITE 101A
VIRGINIA BEACH, VIRGINIA 23462-3655
TELEPHONE: (252) 562-0430 (757) 271-1009 FAX

Scale: AS SHOWN
Drawn By: SM/HDE
Checked By: HDE
Designed By: KMM/HDE
Computed By: RW/HDE

GREEN MEADOWS SUBDIVISION
PROPERTY OF
GREEN MEADOWS, LLC
PARCEL ID # 01.7999.00.34.9303.0000

SOUTH MILLS TOWNSHIP
CAMDEN COUNTY, NORTH CAROLINA

SHEET 6 OF 6

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 5.A

Consent Agenda

Meeting Date: January 4, 2016
Attachments: 1
Submitted By: Clerk to the Board

ITEM TITLE: Draft Minutes

MOTION MADE BY:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
ABSENT	
RECUSED	

SUMMARY:

November 2nd, 2015 Draft Minutes

RECOMMENDATION:

Approve & Approve

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 5.B

Consent Agenda

Meeting Date: January 4, 2016
Attachments: 2
Submitted By: Budget & Finance Officers

ITEM TITLE: Budget Amendments

MOTION MADE BY:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
ABSENT	
RECUSED	

SUMMARY:

Appropriate funds for SHIP Grant (BA 010)
 Appropriate funds for McCLees Contract (BA 011)

RECOMMENDATION:

Approve Request

2015-16-BA010

CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2016.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Revenues			
10360400 – 434837	SHIIP Grant	\$ 3,279	
Expenses			
106050 – 537500	SHIIP Grant Expenses	\$ 3,279	

This Budget Amendment is made to appropriate funds for Ag/Extension SHIIP Grant.

This will result in a decrease of \$0 in the Contingency of the General Fund.
Balance in Contingency \$40,000.00

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Budget Officer and the Finance Officer for their direction. Adopted this 4th day of January, 2016.

Clerk to Board of Commissioners

Chairman, Board of Commissioners

2015-16-BA011

CAMDEN COUNTY BUDGET AMENDMENT

BE IT ORDAINED by the Governing Board of the County of Camden, North Carolina that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2016.

Section 1. To amend the General Fund as follows:

ACCT NUMBER	DESCRIPTION OF ACCT	AMOUNT	
		INCREASE	DECREASE
Expenses			
109990-500000	Contingency		\$17,500
104100-545000	Contracted Services	\$17,500	

This Budget Amendment is made to appropriate funds for McClees Lobbying Contract.

This will result in a decrease of \$0 in the Contingency of the General Fund.
Balance in Contingency \$22,500.00

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Budget Officer and the Finance Officer for their direction. Adopted this 4th day of January, 2016.

Clerk to Board of Commissioners

Chairman, Board of Commissioners

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 5.C

Consent Agenda

Meeting Date: January 4th, 2016

Attachments: 1 (2 Pages)

Submitted By: Administration

ITEM TITLE: MOU Sentara-Camden

SUMMARY:

A couple of years ago we received a letter from the Chief Medical Examiner's office stating that each county was responsible for providing for a facility for a "county morgue". At that time we had verbal confirmation from Albemarle Hospital that Camden could continue to use their morgue just as we have in the past.

We have been asked to provide the state with the Facility name and contact information of our county morgues and I believe it is important with Sentara Albemarle Medical Center now having ownership of the hospital that we have this in writing

The County attorney has reviewed the attached MoU.

RECOMMENDATION:

Review and Approve

MOTION MADE BY:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
ABSENT	
RECUSED	

Memorandum of Understanding
For Use of Sentara Albemarle Medical Center
as
Camden County Temporary Morgue

This Memorandum of Understanding (MOU) by and between Sentara Albemarle Medical Center, 1144 North Road Street, Elizabeth City, NC and the County of Camden, 330 U.S. Highway 158 E, Camden, NC.

WHEREAS, Pursuant to North Carolina G.S. § 130A-381 each county shall provide for an appropriate facility where bodies can be stored pending a decision on death investigation, examination by the medical examiner, transportation to an autopsy facility, notification of next of kin , or arrangements for final disposition,

WHEREAS, Sentara Albemarle Medical Center, located in the Albemarle community, partners with local government in providing comprehensive emergency services to the community and has in the past given verbal agreement for the use of Sentara Albemarle Medical Center’s morgue and is currently providing the area for this use,

WHEREAS, the designated location of a “county morgue” must be provided to the North Carolina Department of Health and Human Services, Office of Chief Medical Examiner,

The parties hereby agree to the following:

1. Sentara Albemarle Medical Center will provide temporary storage of bodies at their facility pending a decision on death investigation, examination by the medical examiner, transportation to an autopsy facility, notification of next of kin, or arrangements for final disposition.
2. The facility will be used for deaths under Medical Examiner jurisdiction as well as natural deaths that do not fall under Medical Examiner jurisdiction.
3. Should the number of bodies being temporarily stored exceed the capabilities of Sentara Albemarle Medical Center, Pasquotank-Camden Emergency Management Agency will assist in finding alternative resources to expand the storage capacity.

This MOU shall become effective upon signature by authorized officials from Sentara Albemarle Medical Center and the County of Camden and will remain in effect until terminated by one or both of the partners or modified by mutual consent.”

This Memorandum of Understanding (MOU) is made and entered into as of this _____ day of _____, 20____.

Contact Information

Partner name: _____

Position: _____

Address: _____

Telephone: _____

E-mail: _____

Partner signature

Date

Partner name: _____

Position: _____

Address: _____

Telephone: _____

E-mail: _____

Partner signature

Date

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 5.D

Consent Agenda

Meeting Date: January 4, 2016

Attachments: 1

Submitted By: Tax Office

ITEM TITLE: February Renewals

SUMMARY:

February Renewals

RECOMMENDATION:

Review & Approve

MOTION MADE BY:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
ABSENT	
RECUSED	

STATE OF NORTH CAROLINA

COUNTY OF CAMDEN

TO: The Tax Administrator of Camden County February Ren. Due 03/15/16 (NEW SYSTEM)

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Tax Administrator and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon personal property of the respective taxpayers in the County of Camden, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell personal property of such taxpayers for and on account thereof, in accordance with the law.

SOUTH MILLS	COURTHOUSE	SHILOH	TOTAL
15,747.71	17,056.25	9,825.45	42,629.41

Witness my hand and official seal this _____ day of _____

Chairman, Camden County Board of Commissioners

Attest:

Clerk to the Board of Commissioners of Camden County

This is to certify that I have received the tax receipts and duplicates for collection in the amounts as listed herein.

Yisa S. Anderson

Tax Administrator of Camden County

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 5.E

Consent Agenda

Meeting Date: January 4th, 2016

Attachments: 1

Submitted By: Tax Office

ITEM TITLE: Tax Refunds, Pickups & Releases

MOTION MADE BY:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
S. Duckwall	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
ABSENT	
RECUSED	

SUMMARY:

Tax Refunds, Pickups & Releases

RECOMMENDATION:

Review & Approve

NAME	REASON	TYPE NO.
Carolina Telephone & Telegraph	\$1,298.26 Release utility bill-billed with city	Pick/up- 18195 U-94483-2015
James McMullen	\$538.31 Pick-up -outbuilding belong to taxpayer	Pick/Up-18198 R-94484-2015
Simeon & Catherine Williams	\$538.32 Adjustment - outbuilding do not belong to taxpayers	Pick/up-18197 R-94116-2015
James Williams	\$604.82 Pick-up Roll back taxes	Pick/up-18196 Multiple-2012-15
Sharon Godfrey Meiggs	\$207.00 Pick-up - created bill from VTS	Pick/up-18182 P-11872-14
Sharon Godfrey Meiggs	\$238.05 Release-should be for 2015	Pick/up-18179 P-12844-2015

**Camden County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Item Number: 8.A-E

INFORMATION

Meeting Date: January 4th, 2016
Attachments: 5
Submitted By: Various Department Heads

ITEM TITLE: INFORMATION

SUMMARY:

- A. November 2015 Employment Figures
- B. EMS Response Times – November 2015
- C. Currituck Resolution to Delay Consideration of Tolling Ferry Routes
- D. Floodplain Mapping Program
- E. Supplement Process for Southern Flounder

RECOMMENDATION:

MOTION MADE BY:	
M. McLain	
G. Meiggs	
M. McLain	
C. Riggs	
T. White	
NO MOTION	
VOTE:	
M. McLain	
G. Meiggs	
S. Duckwall	
C. Riggs	
T. White	
ABSENT	
RECUSED	



PAT McCRORY
Governor

JOHN E. SKVARLA, III
Secretary

For Immediate Release: December 18, 2015
For More Information, Contact: Kim Genardo/919.814.4610

North Carolina's November Employment Figures Released

RALEIGH — The state's seasonally adjusted November unemployment rate was 5.7 percent, remaining unchanged from October's revised rate. The national rate remained unchanged at 5.0 percent.

North Carolina's November 2015 unemployment rate was 0.2 of a percentage point higher than a year ago. The number of people employed increased 15,466 over the month to 4,503,977 and increased 133,817 over the year. The number of people unemployed decreased 2,015 over the month to 270,977, and increased 15,615 over the year.

Seasonally adjusted Total Nonfarm industry employment, as gathered through the monthly establishment survey, increased 11,400 to 4,279,000 in November. The major industry with the largest over-the-month increase was Education & Health Services at 4,700, followed by Trade, Transportation & Utilities, 4,200; Professional & Business Services, 4,000; Financial Activities, 1,600; Information, 700; Manufacturing, 500; and Leisure & Hospitality Services, 200. Major industries experiencing decreases were Construction, 4,200; Government, 200; and Other Services, 100. Mining & Logging employment remained unchanged over the month.

Seasonally Adjusted Unemployment Rates since November 2014

	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015
N.C.	5.5	5.4	5.3	5.3	5.4	5.5	5.7	5.8	5.9	5.9	5.8	5.7	5.7
U.S.	5.8	5.6	5.7	5.5	5.5	5.4	5.5	5.3	5.3	5.1	5.1	5.0	5.0

Please note: 2014 numbers have been annually revised

Since November 2014, Total Nonfarm jobs gained 91,200 with the Total Private sector growing by 88,500 and Government increasing by 2,700. The largest over-the-year increase among major industries was Professional & Business Services at 20,400, followed by Education & Health Services, 16,500; Trade, Transportation & Utilities, 13,300; Financial Activities, 10,600; Manufacturing, 7,900; Leisure & Hospitality Services, 7,000; Construction, 6,300; Other Services, 4,500; Government, 2,700; and Information, 2,100. The only major industry experiencing a decrease over the year was Mining & Logging, 100.

The next unemployment update is scheduled for Wednesday, December 30, 2015 when the county unemployment rates for November 2015 will be released.

This information may be accessed on the Commerce website at <http://www.nccommerce.com/lead>



North Carolina Department of Commerce Labor and Economic Analysis Division

NORTH CAROLINA and U.S. LABOR FORCE DATA

North Carolina data is embargoed until 10:00 A.M. Friday, December 18, 2015

			<i>Month Ago</i>		<i>Year Ago</i>		
	<i>November 2015</i>	<i>October 2015</i>	<i>November 2014</i>	<i>Numeric Change</i>	<i>Percent Change</i>	<i>Numeric Change</i>	<i>Percent Change</i>
North Carolina <i>(Local Area Unemployment Statistics)</i>							
<i>Smoothed Seasonally Adjusted</i>							
Labor Force	4,774,954	4,761,503	4,625,522	13,451	0.3	149,432	3.2
Employed	4,503,977	4,488,511	4,370,160	15,466	0.3	133,817	3.1
Unemployed	270,977	272,992	255,362	-2,015	-0.7	15,615	6.1
Unemployment Rate	5.7	5.7	5.5	0.0	xxx	0.2	xxx
<i>Not Seasonally Adjusted</i>							
Labor Force	4,787,237	4,786,117	4,648,176	1,120	< 0.1	139,061	3.0
Employed	4,526,140	4,523,426	4,398,784	2,714	0.1	127,356	2.9
Unemployed	261,097	262,691	249,392	-1,594	-0.6	11,705	4.7
Unemployment Rate	5.5	5.5	5.4	0.0	xxx	0.1	xxx
United States <i>(Current Population Survey)</i>							
<i>Seasonally Adjusted</i>							
Labor Force	157,301,000	157,028,000	156,402,000	273,000	0.2	xxx	xxx
Employed	149,364,000	149,120,000	147,331,000	244,000	0.2	xxx	xxx
Unemployed	7,937,000	7,908,000	9,071,000	29,000	0.4	xxx	xxx
Unemployment Rate	5.0	5.0	5.8	0.0	xxx	xxx	xxx
<i>Not Seasonally Adjusted</i>							
Labor Force	157,340,000	157,313,000	156,297,000	27,000	< 0.1	xxx	xxx
Employed	149,766,000	149,716,000	147,666,000	50,000	< 0.1	xxx	xxx
Unemployed	7,573,000	7,597,000	8,630,000	-24,000	-0.3	xxx	xxx
Unemployment Rate	4.8	4.8	5.5	0.0	xxx	xxx	xxx

*Effective January 2015, updated US population estimates are used in the national labor force estimates. The annual population adjustments affect the comparability of national labor force estimates over time.

2015 estimates for the current month are preliminary. Estimates for the previous month have undergone monthly revision. 2014 estimates have undergone annual revision.

North Carolina Department of Commerce Labor and Economic Analysis Division

NORTH CAROLINA EMPLOYMENT DATA

North Carolina data is embargoed until 10:00 A.M., Friday, December 18, 2015

			<i>Month Ago</i>		<i>Year Ago</i>		
	<i>November 2015</i>	<i>October 2015</i>	<i>November 2014</i>	<i>Numeric Change</i>	<i>Percent Change</i>	<i>Numeric Change</i>	<i>Percent Change</i>
North Carolina <i>(Current Employment Statistics)</i>							
<i>Seasonally Adjusted</i>							
Total Nonfarm	4,279,000	4,267,600	4,187,800	11,400	0.3	91,200	2.2
Total Private	3,562,100	3,550,500	3,473,600	11,600	0.3	88,500	2.5
Mining & Logging	5,500	5,500	5,600	0	0.0	-100	-1.8
Construction	188,500	192,700	182,200	-4,200	-2.2	6,300	3.5
Manufacturing	462,900	462,400	455,000	500	0.1	7,900	1.7
Trade, Transportation & Utilities	799,300	795,100	786,000	4,200	0.5	13,300	1.7
Information	75,500	74,800	73,400	700	0.9	2,100	2.9
Financial Activities	223,400	221,800	212,800	1,600	0.7	10,600	5.0
Professional & Business Services	605,100	601,100	584,700	4,000	0.7	20,400	3.5
Education & Health Services	588,600	583,900	572,100	4,700	0.8	16,500	2.9
Leisure & Hospitality Services	456,100	455,900	449,100	200	<0.1	7,000	1.6
Other Services	157,200	157,300	152,700	-100	-0.1	4,500	2.9
Government	716,900	717,100	714,200	-200	<0.1	2,700	0.4
North Carolina <i>(Current Employment Statistics)</i>							
<i>Not Seasonally Adjusted</i>							
Total Nonfarm	4,318,200	4,305,700	4,226,400	12,500	0.3	91,800	2.2
Total Private	3,581,200	3,572,500	3,492,100	8,700	0.2	89,100	2.6
Mining & Logging	5,500	5,500	5,600	0	0.0	-100	-1.8
Construction	192,100	195,600	185,900	-3,500	-1.8	6,200	3.3
Manufacturing	463,900	463,900	456,000	0	0.0	7,900	1.7
Trade, Transportation & Utilities	809,800	793,200	796,200	16,600	2.1	13,600	1.7
Information	75,600	75,100	73,500	500	0.7	2,100	2.9
Financial Activities	221,300	222,100	210,800	-800	-0.4	10,500	5.0
Professional & Business Services	607,700	608,000	587,300	-300	0.1	20,400	3.5
Education & Health Services	596,400	591,600	579,500	4,800	0.8	16,900	2.9
Leisure & Hospitality Services	451,900	460,100	444,800	-8,200	-1.8	7,100	1.6
Other Services	157,000	157,400	152,500	-400	-0.3	4,500	3.0
Government	737,000	733,200	734,300	3,800	0.5	2,700	0.4
Mfg. Production Workers (PW) Not Seasonally Adjusted							
<i>Mfg. PW Average Hourly Earnings</i>	\$17.12	\$17.08	\$16.80				
<i>Mfg. PW Hours Worked</i>	42.3	42.3	43.6				

All 2015 Labor Force and CES data for the current month are preliminary.
All 2014 Labor Force and CES estimates have been benchmarked.
Estimates may not add to totals due to rounding.

Technical Notes

This release presents labor force and unemployment estimates from the Local Area Unemployment Statistics (LAUS) program. Also presented are nonfarm payroll employment estimates the Current Employment Statistics (CES) program. The LAUS and CES programs are both federal-state cooperative endeavors.

Labor force and unemployment--from the LAUS program

Definitions. The labor force and unemployment estimates are based on the same concepts and definitions as those used for the official national estimates obtained from the Current Population Survey (CPS), a sample survey of households that is conducted for the Bureau of Labor Statistics (BLS) by the U.S. Census Bureau. The LAUS program measures employment and unemployment on a place-of-residence basis. The universe for each is the civilian noninstitutional population 16 years of age and over. Employed persons are those who did any work at all for pay or profit in the reference week (the week including the 12th of the month) or worked 15 hours or more without pay in a family business or farm, plus those not working who had a job from which they were temporarily absent, whether or not paid, for such reasons as bad weather, labor-management dispute, illness, or vacation. Unemployed persons are those who were not employed during the reference week (based on the definition above), had actively looked for a job sometime in the 4-week period ending with the reference week, and were currently available for work; persons on lay-off expecting recall need not be looking for work to be counted as unemployed. The labor force is the sum of employed and unemployed persons. The unemployment rate is the number of unemployed as a percent of the labor force.

Method of estimation. Statewide estimates are produced using an estimation algorithm administered by the BLS. This method, which underwent substantial enhancement at the beginning of 2005, utilizes data from several sources, including the CPS, the CES, and state unemployment insurance (UI) programs. Each month, census division estimates are controlled to national totals, and state estimates are then controlled to their respective division totals. Substate estimates are controlled to their respective state totals. For more information about LAUS estimation procedures, see the BLS website at www.bls.gov/lau/laumthd.htm

Revisions. Labor force and unemployment data for the previous month reflect adjustments made in each subsequent month, while data for prior years reflect adjustments made at the end of each year. The monthly revisions incorporate updated model inputs, while the annually revised estimates reflect updated population data from the U.S. Census Bureau, any revisions in the other data sources, and model reestimation. In most years, historical data for the most recent five years (both seasonally adjusted and not seasonally adjusted) are revised near the beginning of each calendar year, prior to the release of January estimates.

Seasonal adjustment. The LAUS program introduced smoothed seasonally adjusted (SSA) estimates in January 2010. These are seasonally-adjusted data that have incorporated a long-run trend smoothing procedure, resulting in estimates that are less volatile than those previously produced. The estimates are smoothed using a filtering procedure, based on moving averages, to remove the irregular fluctuations from the seasonally-adjusted series, leaving the trend. The same process is used on both historical and current year estimates. For more information about the smoothing technique, see the BLS website at www.bls.gov/lau/lassaqa.htm.

Area definitions. The substate area data published in this release reflect the standards and definitions established by the U.S. Office of Management and Budget on February 28, 2013. A detailed list of the geographic definitions is available online at www.bls.gov/lau/lausmsa.htm.

Employment--from the CES program

Definitions. Employment data refer to persons on establishment payrolls who receive pay for any part of the pay period that includes the 12th of the month. Persons are counted at their place of work rather than at their place of residence; those appearing on more than one payroll are counted on each payroll. Industries are classified on the basis of their principal activity in accordance with the 2012 version of the North American Industry Classification System.

Method of estimation. CES State and Area employment data are produced using several estimation procedures. Where possible these data are produced using a "weighted link relative" estimation technique in which a ratio of current-month weighted employment to that of the previous-month weighted employment is computed from a sample of establishments reporting for both months. The estimates of employment for the current month are then obtained by multiplying these ratios by the previous month's employment estimates. The weighted link relative technique is utilized for data series where the sample size meets certain statistical criteria.

For some employment series, relatively small sample sizes limit the reliability of the weighted link-relative estimates. In these cases, BLS uses the CES small domain model (SDM) to generate employment estimates. The SDM combines the direct sample estimates (described above) and forecasts of historical (benchmarked) data to decrease the volatility of the estimates. For more detailed information about the CES small domain model, refer to the BLS Handbook of Methods.

Annual revisions. Employment estimates are adjusted annually to a complete count of jobs, called benchmarks, derived principally from tax reports that are submitted by employers who are covered under state unemployment insurance (UI) laws. The benchmark information is used to adjust the monthly estimates between the new benchmark and the preceding one and also to establish the level of employment for the new benchmark month. Thus, the benchmarking process establishes the level of employment, and the sample is used to measure the month-to-month changes in the level for the subsequent months.

Seasonal adjustment. Payroll employment data are seasonally adjusted at the statewide supersector level. In some states, the seasonally adjusted payroll employment total is computed by aggregating the independently adjusted supersector series. In other states, the seasonally adjusted payroll employment total is independently adjusted. Revisions of historical data for the most recent 5 years are made once a year, coincident with annual benchmark adjustments.

Reliability of the estimates

The estimates presented in this release are based on sample surveys, administrative data, and modeling and, thus, are subject to sampling and other types of errors. Sampling error is a measure of sampling variability--that is, variation that occurs by chance because a sample rather than the entire population is surveyed. Survey data also are subject to nonsampling errors, such as those which can be introduced into the data collection and processing operations. Estimates not directly derived from sample surveys are subject to additional errors resulting from the specific estimation processes used.

Model-based error measures for seasonally adjusted and not seasonally adjusted data and for over-the-month and over-the-year changes to LAUS estimates are available online at www.bls.gov/lau/lastderr.htm. Measures of sampling error for state CES data at the total nonfarm and supersector levels are available online at www.bls.gov/sae/790stderr.htm.

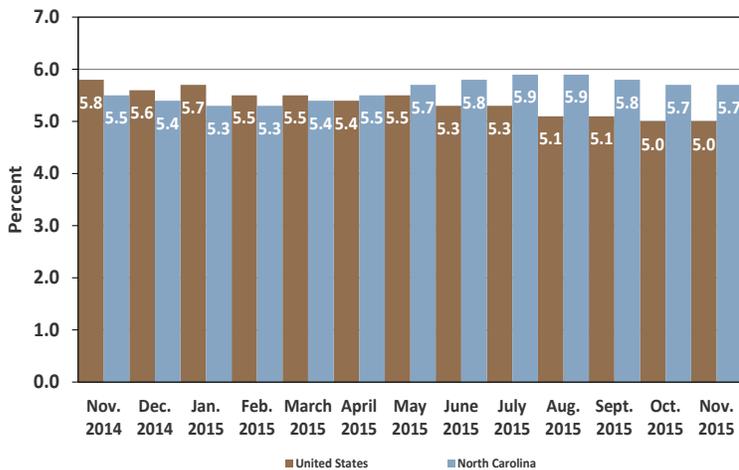
Release Dates

The next unemployment update is scheduled for Wednesday, December 30, 2015 when the county unemployment rates for November 2015 will be released.

The complete 2015 data release schedule can be accessed at:

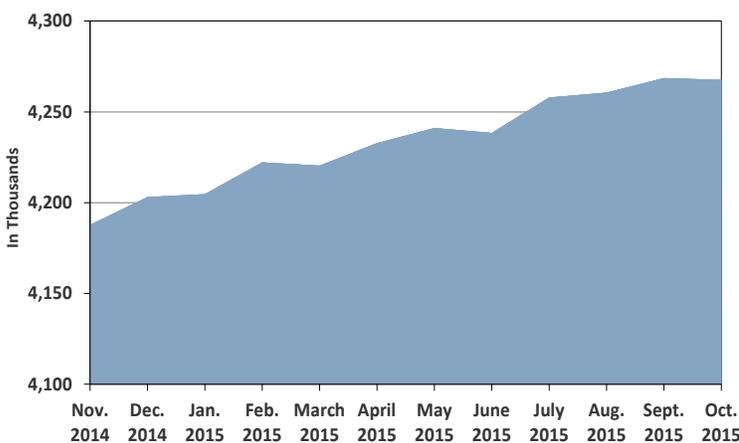
http://www.nccommerce.com/Portals/47/Documents/2015_NC_Release_Dates.pdf

United States/North Carolina Unemployment Rates November 2014–November 2015 (Smoothed Seasonally Adjusted**)

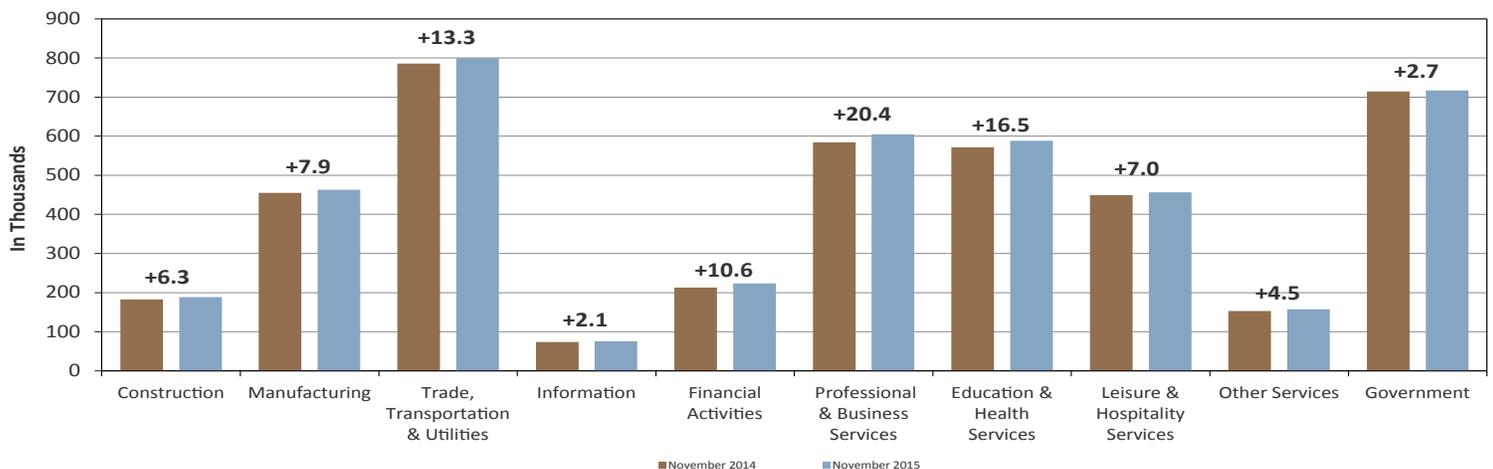


**US data are not smoothed.

North Carolina Total Nonfarm Employment November 2014–November 2015 (Seasonally Adjusted)



Changes in Employment by NAICS Industries November 2014 Compared to November 2015 (Seasonally Adjusted)



*N.C. current month data are preliminary, while all other 2015 data are revised, and 2014 data have undergone annual revision. U.S. data have undergone annual revision.

The North Carolina smoothed seasonally adjusted unemployment rate was 5.7 percent in November, remaining unchanged from the previous month, and increasing 0.2 of a percentage point from November 2014. Over the month, the number of persons unemployed fell by 2,015 (0.7%). The civilian labor force increased by 13,451 (0.3%) to 4,774,954.

Nationally, November's unemployment rate was 5.0 percent. The number of persons unemployed was 7,937,000, while the civilian labor force was 157,301,000.

Seasonally adjusted Total Nonfarm industry employment (4,279,000) increased 11,400 (0.3%) since October 2015, and grew 91,200 (2.2%) since November 2014.¹ Private sector employment rose over the month by 11,600 (0.3%), while increasing 88,500 (2.5%) over the year.

Of the major industries for which payroll data are seasonally adjusted, Education & Health Services had the largest over-the-month gain in jobs (4,700; 0.8%), followed by Trade, Transportation & Utilities (4,200; 0.5%), Professional & Business Services (4,000; 0.7%), Financial Activities (1,600; 0.7%), Information (700; 0.9%), Manufacturing (500; 0.1%) and Leisure & Hospitality Services (200; <0.1%). Construction (4,200; 2.2%) reported the largest over-the-month decrease, followed by Government (200; >-0.1%). Mining & Logging remained unchanged.

Since November 2014, Professional & Business Services added the largest number of jobs (20,400; 3.5%), followed by Education & Health Services (16,500; 2.9%), Trade, Transportation & Utilities (13,300; 1.7%), Financial Activities (10,600; 5.0%), Manufacturing (7,900; 1.7%), Leisure & Hospitality Services (7,000; 1.6%), Construction (6,300; 3.5%), Other Services (4,500; 2.9%), Government (2,700; 0.4%) and Information (2,100; 2.9%). Mining & Logging reported the only over-the-year loss of 100 (1.8%).

¹It is important to note that industry employment estimates are subject to large seasonal patterns. Seasonal adjustment factors are applied to the data. However, these factors may not be fully capturing the seasonal trend. Therefore, when interpreting the changes in industry employment, it is advisable to focus on over-the-year changes in both the seasonally adjusted and not seasonally adjusted series.

The November 2015 not seasonally adjusted Total Nonfarm employment level of 4,318,200 was 12,500 (0.3%) more than the October 2015 revised employment level of 4,305,700. Among the major industries in North Carolina, Trade, Transportation & Utilities had the largest over-the-month increase in employment at 16,600 (2.1%), followed by Education & Health Services (4,800; 0.8%), Government (3,800; 0.5%) and Information (500; 0.7%). Leisure & Hospitality Services (8,200; 1.8%) had the largest over-the-month decrease, followed by Construction (3,500; 1.8%), Financial Activities (800; 0.4%), Other Services (400; 0.3%) and Professional & Business Services (300; >-0.1%). Manufacturing and Mining & Logging remained unchanged.

Over the year, the Service Providing sector (all industries except Mining & Logging, Construction, and Manufacturing) showed an increase of 77,800 (2.2%) jobs. Professional & Business Services experienced the largest employment increase at 20,400 (3.5%), followed by Education & Health Services (16,900; 2.9%), Trade, Transportation & Utilities (13,600; 1.7%), Financial Activities (10,500; 5.0%), Leisure & Hospitality Services (7,100; 1.6%), Other Services (4,500; 3.0%), Government (2,700; 0.4%) and Information (2,100; 2.9%).

The Goods Producing sector grew by 14,000 (2.2%) jobs over the year. Manufacturing had the largest employment increase with 7,900 (1.7%), followed by Construction (6,200; 3.3%). Mining & Logging reported a decrease of 100 (1.8%).

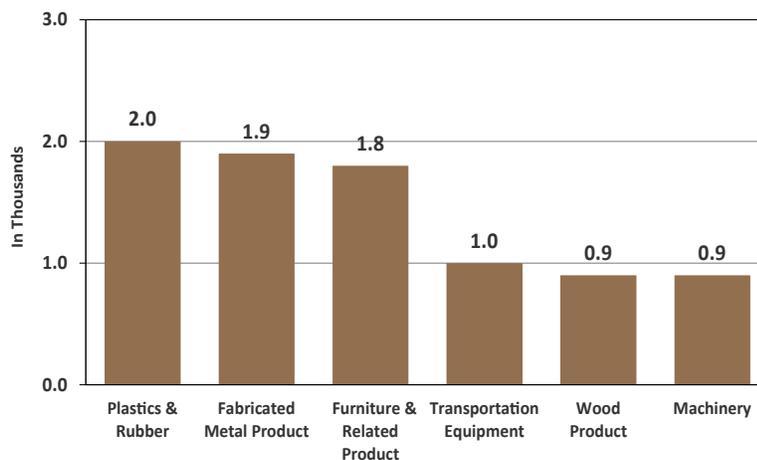
Amongst manufacturing industries, Plastics & Rubber Products had the largest net over-the-year increase at 2,000. Other manufacturing industries with gains were: Fabricated Metal Product, 1,900; Furniture & Related Product, 1,800; Transportation Equipment, 1,000; Machinery, 900; Wood Product, 900; Beverage & Tobacco Product, 400; and Chemical, 300.

Food had the largest manufacturing employment with 51,900 in November 2015, but reported the largest net over-the-year decrease at 1,100. Other industries with decreases were: Electrical Equipment, Appliance & Component, 800; Computer & Electronic Product, 600; Apparel, 500; Textile Mills, 400; and Textile Product Mills, 300. Printing & Related Support Activities reported no change over the year.

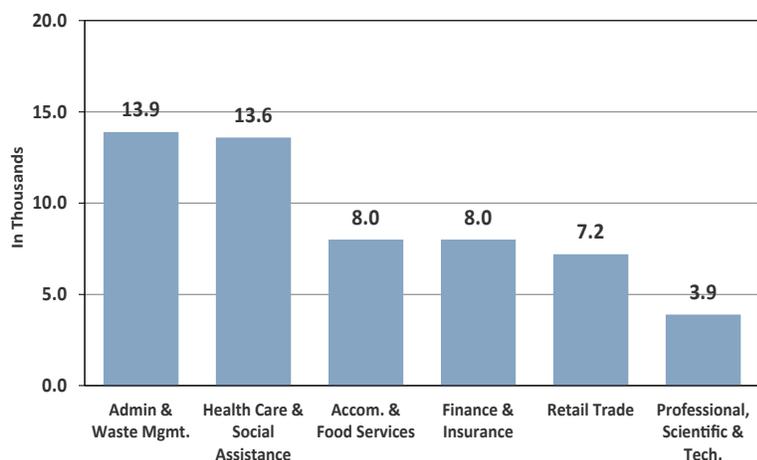
Over the month, Average Weekly Hours for total private workers in November remained unchanged from October's revised rate of 34.6. Average Hourly Earnings grew by \$0.38 to \$22.86, as Average Weekly Earnings rose \$13.15 to \$790.96.

Over the year, Average Weekly Hours for total private workers in November decreased 30 minutes from 35.1 in November 2014. Average Hourly Earnings grew by \$0.77 and Average Weekly Earnings increased \$15.60.

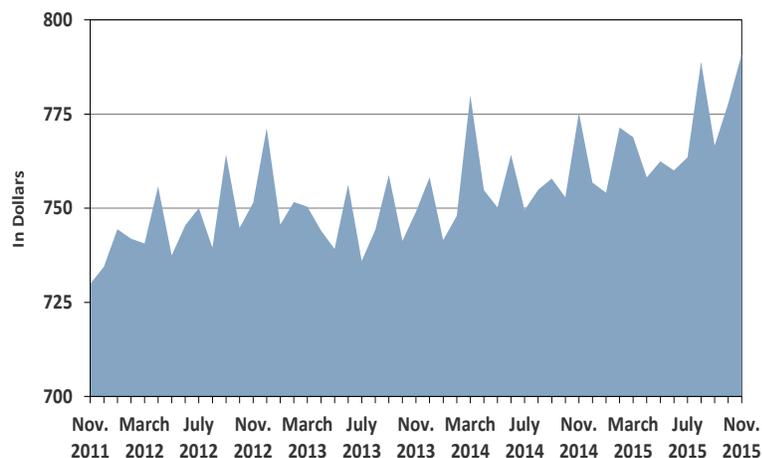
Selected Manufacturing Industries With Job Gains
November 2014–November 2015
(Not Seasonally Adjusted)



Selected Service Industries With Job Gains
November 2014–November 2015
(Not Seasonally Adjusted)



Total Private Average Weekly Wage
November 2011–November 2015
(Not Seasonally Adjusted)





COUNTY OF CURRITUCK

BOARD OF COMMISSIONERS
David L. Griggs, Chairman
O. Vance Aydlett, Jr., Vice-Chairman
S. Paul O'Neal
Marion J. Gilbert
Paul Beaumont
Michael H. Payment
Michael D. Hall

County Manager's Office
153 Courthouse Road, Suite 204
Currituck, North Carolina 27929
Telephone (252) 232-2075 / Fax (252) 232-3551
State Courier # 10-69-17

DANIEL F. SCANLON II
County Manager
DONALD I. McREE, JR.
County Attorney
LEEANN WALTON
Clerk to the Board

December 11, 2015

Mr. Mike McLain
Chairman, Camden County Commissioners
PO Box 190
Camden, NC 27921

Dear Chairman McLain,

The Currituck County Board of Commissioners, at its regular meeting on December 7, 2015, adopted the enclosed Resolution asking the Albemarle Rural Planning Organization to postpone consideration of ferry tolling until after the 2016 session of the General Assembly.

The purchase of new ferries is an onerous cost burden, the majority of which is borne by the Albemarle Rural Planning Organization's Division One counties. We are aware that alternative methods of funding for the purchase of replacement and backup ferries will be discussed at the state level and Currituck County wishes to afford legislators ample opportunity to develop, and perhaps implement, viable and sensible funding solutions that will hopefully shift this financial responsibility from Division One counties.

In an effort to allow for any outcome the General Assembly might put forward during its 2016 legislative session, the Currituck County Board of Commissioners respectfully asks for your support of our request that the Albemarle Rural Planning Organization delay consideration of ferry tolling.

Sincerely,

A handwritten signature in black ink that reads "David L. Griggs".

David L. Griggs
Chairman

Cc: Currituck County Board of Commissioners

Enclosure



COUNTY OF CURRITUCK

RESOLUTION REQUESTING THE ALBEMARLE RURAL PLANNING ORGANIZATION TO DELAY CONSIDERATION OF TOLLING FERRY ROUTES

WHEREAS, the North Carolina General Assembly adopted the Strategic Transportation Investment (STI) law in 2013; and,

WHEREAS, the STI law, also established a method for prioritizing transportation projects, the Strategic Mobility Formula, which is a new way of allocating available revenues based on data-driven scoring and local input.

WHEREAS, the Strategic Mobility Formula funds projects in three categories: Statewide Mobility, Regional Impacts and Division Needs; and,

WHEREAS, the Strategic Mobility Formula dictates that new and replacement ferry vessels and ferry support vessels can only be considered under the Division Needs category; and,

WHEREAS, the Albemarle Rural Planning Organization is within the North Carolina Department of Transportation (NCDOT) Division One and NCDOT Division One hosts more North Carolina ferry routes and vessels than any other Division along the coast; and,

WHEREAS, the North Carolina Ferry Division has determined the costs of ferry vessel replacements for Division One to be \$192,000,000; and,

WHEREAS, NCDOT Division One is scheduled to receive roughly \$30,000,000, in the Division Needs Category, per year in Strategic Transportation Investment funding to fund Highway, Bicycle and Pedestrian, Aviation, and Ferry projects within its fourteen County region; and,

WHEREAS, inclusion of new and replacement ferry vessels and ferry support vessels in the Division Needs category will place an undue financial burden on all NCDOT Division One transportation projects; and,

WHEREAS, tolling the ferry routes does not generate the necessary funding to acquire new and replacement ferry vessels and ferry support vessels and will still require consideration under the STI.

NOW THEREFORE BE IT RESOLVED that Currituck County Board of Commissioners request that the Albemarle Rural Planning Organization refrain from considering tolling ferry routes until the 2016 session of the North Carolina General Assembly has an opportunity to explore and consider alternate funding sources for new and replacement ferry vessel and ferry support vessels.

BE IT FURTHER RESOLVED that the Currituck County Board of Commissioners are requesting that all the members of the Albemarle Rural Planning Organization support this endeavor.

ADOPTED this 7th day of December, 2015.



Currituck County Chairman

ATTEST:



Clerk to the Board





North Carolina Floodplain Mapping Program

Cooperating Technical State



November 30, 2015

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

The Honorable P. Michael McLain
Chairman of the Camden County
Board of Commissioners
124 Pine Street
Camden, North Carolina 27921

PRELIM/PRIMARY/ExistingCW/EAP

Dear Chairman McLain:

In 2000, the State of North Carolina, the Federal Emergency Management Agency (FEMA), and numerous other federal, state, and local agencies entered into the first Cooperating Technical State (CTS) agreement, whereby the state assumed primary ownership of and responsibility for the National Flood Insurance Program (NFIP) maps for all North Carolina communities. This project included conducting flood hazard analyses and producing updated Flood Insurance Study (FIS) reports and Flood Insurance Rate Maps (FIRMs). Now that all 100 counties in the state have received their FIS report and FIRMs in the statewide format, the North Carolina Floodplain Mapping Program (NCFMP) has developed a plan and program for map maintenance that can ensure the NFIP flood map inventory adequately reflects today's flood hazards. The National Flood Insurance Reform Act of 1994 (P.L. 103-325) requires FEMA to assess the need to revise and update all floodplain areas and flood hazard zones at least once every five years.

The NCFMP's vision for map maintenance is focused primarily on stream-centric revisions that will be processed as Physical Map Revisions (PMRs). By using a stream-centric approach to map maintenance, the focus shifts from large countywide map revisions that require numerous updates to smaller revisions that include only the affected stream(s) to be revised. Stream-centric PMRs are scoped in a similar fashion as full countywide revisions such that jurisdictions are contacted for their input about flood hazard mapping needs and requests. However, once the scope of work is determined for a particular stream, only the flood hazard data affected by that stream are revised. Despite the stream-centric approach, the flood hazard data for all affected counties will continue to be revised and reproduced on a countywide basis.

The NCFMP, in concert with FEMA, is now providing the regulatory NFIP products in a digital format accessible via a website interface. The NCFMP has created a website to disseminate the preliminary flood hazard data for your community. The website, Flood Risk Information System (FRIS), can be found at <http://fris.nc.gov/fris/>. The NCFMP has also provided an FTP site to download the Preliminary Issuance products. The products can be found at ftp://ftp1.ncem.org/Preliminary_Information. The username for the NCFMP FTP site is fmpftp, and the password is rbznt*. These products are also available outside of an FTP site at <http://fris.nc.gov/fris/Download.aspx?ST=NC>.

Preliminary flood hazard data is available for review on the FRIS website. We encourage you to visit the website at <http://fris.nc.gov/fris/> and to publicize the site to residents of your community. The posted preliminary flood hazard data reflect restudies for portions of various flooding sources in Camden County. This website contains all revised preliminary flood hazard and risk data for your community and provides print-on-demand capabilities for all users. The NCFMP is fully committed to ensure that the revised digital products meet current NCFMP and FEMA standards.

Your community's comments on the preliminary flood hazard data are an important part of our review process and will be carefully considered before the flood hazard data are published in final form.

Public Participation Meeting

In the near future, the NCFMP will contact your community to arrange a meeting with community officials, residents, and other interested parties. Our goal is to conduct this meeting within the next two (2) months. Your assistance in helping our team in finding a location for and publicizing the meeting with your residents is greatly appreciated. The NCFMP can provide a sample press release upon request. The intent of the meeting is to present the findings contained on the FRIS website, discuss the process of reviewing and adopting the flood hazard data, and to solicit public comments.

Your community's comments on the preliminary flood hazard data and the FRIS website are an important part of our review process and will be carefully considered before the flood hazard data are published in final form, and ultimately applied to your local floodplain management program and used for flood insurance rating purposes.

Appeal Process

Approximately one month after the date of this letter, we will notify you of the initiation of a statutory 90-day appeal period. A statutory 90-day appeal period is required when FEMA adds or modifies Base (1-percent-annual-chance) Flood Elevations, base flood depths, Special Flood Hazard Areas (SFHAs), flood zone designations, or regulatory floodways within a community, as shown on the preliminary flood hazard data. If your community is identified as requiring an appeal period, we will send you a letter approximately two weeks before the start of the 90-day appeal period to detail the appeal process. The letter will forward information regarding notifications to be published in the *Federal Register* and your local newspaper(s) and will provide the first and second publication dates. The appeal period will start on the second publication date.

Updating Floodplain Management Ordinances and Adopting the Flood Hazard Data

The NCFMP will provide guidance to your community regarding the necessary update to your community's floodplain management ordinances to account for the new flood hazard data during the public participation meeting. Additional guidance on the adoption process will be provided to you in writing in the near future.

We encourage your community to immediately begin using the updated flood hazard information presented on the FRIS website for regulating floodplain development. Further guidance on the use of the revised preliminary information is provided in the enclosed Floodplain Management Bulletin 1-98, *Use of Flood Insurance Study (FIS) Data as Available Data*.

Revalidation of Letters of Map Change

To assist your community in maintaining the flood hazard data, we have enclosed a Summary of Map Actions (SOMA) to document how previous Letters of Map Change (LOMCs) (i.e., Letters of Map Amendment and Letters of Map Revision) will be affected when the revised flood hazard data become effective. The LOMCs were divided into four categories:

- Category 1 – LOMCs that have been incorporated into the preliminary flood hazard data;
- Category 2 – LOMCs that have not been shown on the preliminary flood hazard data because of scale limitations or because the LOMC that was issued had determined that the lots of structures involved were outside the SFHA shown on the flood hazard data;
- Category 3 – LOMCs that have not been included on the preliminary flood hazard data because they have been superseded by new flood hazard data; and
- Category 4 – LOMCs that will be re-determined.

3

The LOMCs in Category 2 are automatically revalidated through a single letter that reaffirms the validity of the previously issued LOMC. LOMCs issued for multiple lots or structures where the determination for one or more of the lots or structures has changed (Category 4) cannot be revalidated through this administrative process. However, we will review the data that were previously submitted as part of the original LOMC request and issue a new determination for the subject properties after the effective date.

Contact Information

If you are interested in the NCFMP, please visit the program's website at <http://fris.nc.gov/fris/> or contact Ms. Tonda Shelton, NCFMP Program Manager, at (919) 825-2345, or via e-mail at Tonda.Shelton@ncdps.gov. Questions or concerns on the revised preliminary flood hazard data may be directed to the FEMA Map Information eXchange toll-free at (877) 336-2627 (877-FEMA MAP), or via e-mail at FEMAMapSpecialist@riskmapcds.com.

Sincerely,



Luis Rodriguez, P.E., Chief
Engineering Management Branch
Federal Insurance and Mitigation Administration



John K. Dorman
Program Director
North Carolina Floodplain
Mapping Program

Enclosures:

Floodplain Management Bulletin 1-98, *Use of Flood Insurance Study (FIS) Data as Available Data*
Preliminary SOMA

cc: Mr. David Parks, Permit Officer and Flood and Zoning Administrator, Camden County
Ms. Tonda Shelton, NCFMP Program Manager
Mr. John Gerber, P.E., CFM, NFIP State Coordinator, North Carolina Division
of Emergency Management
FEMA, Region IV

PRELIMINARY SUMMARY OF MAP ACTIONS

Community: Camden County,
Unincorporated Areas,
North Carolina

Community No.: 370042

Revised Map Panels: 3720798600, 3720799800, 3720886800, 3720888800, 3720890600,
3720890800, 3720890900, 3720891300, 3720891400, 3720891500,
3720891900, 3720892300, 3720892400, 3720892500, 3720892600,
3720892800, 3720893300, 3720893400, 3720893500, 3720894000,
3720894200, 3720894400, 3720894600, 3720896000, 3720896200,
3720896400, 3720896600, 3720898000, 3720898200, 3720898400,
3720980900, 3720981900, 3720990000, 3720990200, 3721706000,
3721706200, 3721708000, and 3721709000

Date Issued: November 30, 2015

Page: 1 of 6

To assist your community in maintaining the Flood Insurance Rate Map (FIRM), we have summarized below the previous Letter of Map Change (LOMC) actions (i.e., Letters of Map Revision (LOMRs) and Letters of Map Amendment (LOMAs) that will be affected by the preparation of the enclosed revised FIRM panels.

1. LOMRs and LOMAs Incorporated

The LOMRs and LOMAs listed below have been incorporated into and are reflected on the final FIRM. However, until the revised FIRM becomes effective, the LOMRs and LOMAs will remain in effect.

<u>LOMC</u>	<u>Case No.</u>	<u>Effective Date</u>	<u>Project Identifier</u>	<u>New Panel</u>	<u>New Zone</u>
None					

2. LOMRs and LOMAs Not Incorporated

The LOMRs and LOMAs listed below have not been reflected on the final FIRM. This is either due to scale limitations of the FIRM, or because the LOMR or LOMA issued determined that the lots or structures involved are out of the Special Flood Hazard Area, as shown on the FIRM. These LOMRs and LOMAs will be revalidated free of charge the day after the revised map panels become effective.

<u>LOMC</u>	<u>Case No.</u>	<u>Effective Date</u>	<u>Project Identifier</u>	<u>New Panel</u>	<u>New Zone</u>
LOMA	15-04-6750A	August 14, 2015	147-B Bourbon Street	3720892600	X
LOMA	15-04-8505A	August 12, 2015	Lot 17, Tar Corner Village, Phase III Subdivision – 103 Generals Way	3721709000	X
LOMA	15-04-6669A	June 17, 2015	Bartlett's Landing, Lot 48 150 Lauren Lane	3720894200	X
LOMA	15-04-7343A	June 09, 2015	Lot 49, Sanders Crossing, Phase 3 Subdivision – 122 Long Pine Road	3721708000	X
LOMA	15-04-3041A	February 10, 2015	Maranatha Island, Section 5, Lot 3 – 101 Sandridge Court	3720798600	X
LOMA	15-04-2338A	February 03, 2015	Bartlett's Landing Subdivision, Lot 54 -- 138 Lauren Lane	3720894200	X
LOMA	15-04-2136A	January 27, 2015	PN: 01.7989.00.12.2442.0000 165 Horseshoe Road	3720798900	X
LOMA	15-04-2494A	December 15, 2014	364 North River Road	3720894400	X

<u>LOMC</u>	<u>Case No.</u>	<u>Effective Date</u>	<u>Project Identifier</u>	<u>New Panel</u>	<u>New Zone</u>
LOMA	15-04-0289A	October 16, 2014	Lot 2, Tar Corner Village, Phase III Subdivision - 108 Generals Way	3721709000	X
LOMA	15-04-0124A	October 06, 2014	Lot 14, Tar Corner Subdivision 119 Generals Way	3721709000	X
LOMA	14-04-9479A	September 02, 2014	Lot 16, Tar Corner, Phase III Subdivision - 109 Generals Way	3721709000	X
LOMA	14-04-4089A	April 17, 2014	(PN:02.8955.00.83.7129.0000) 431 North River Road	3720894400	X
LOMA	14-04-2122A	January 16, 2014	Camden Village, Section 1, Lot 9 -- 233 Sawyers Creek Road	3720893500	X
LOMR-F	14-04-1366A	December 31, 2013	(PN:03.8962.00.52.0054.0124) 385 Neck Road	3720896200	X
LOMA	14-04-1735A	November 27, 2013	183 Lambs Road	3720893500	X
LOMA	14-04-0010A	November 12, 2013	Taylor's Beach Landing, Lot 8 111 Taylors Court	3720894200	X
LOMA	13-04-8389A	September 16, 2013	Lot 12, Magnolia Manor Subdivision - 106 Applewood Court	3720894200	X
LOMA	13-04-6399A	August 15, 2013	Bartletts Landing Subdivision, Lot 55 -- 136 Lauren Lane	3720894200	X
LOMA	13-04-2629A	March 07, 2013	606 S Highway 343 -- (PN: 02.8944.00.91.3257.0000)	3720894400	X
LOMA	13-04-3386A	March 01, 2013	Lot 18, Magnolia Manor Subdivision - 111 S. Cherry Blossom Way	3720894200	X
LOMA	13-04-1868A	January 24, 2013	Danson's Grant Subdivision, Lot 2 -- 613 South NC Highway 343	3720894400	X
LOMA	13-04-1500A	January 17, 2013	PN: 03-8972-00-18-5935-0000 1197 S Highway 343	3720896200	X
LOMA	13-04-2163A	January 10, 2013	PN: 028944009673470000 205 Mckimmey Road	3720894400	X
LOMA	12-04-5830A	August 14, 2012	Maranatha Island Subdivision, Section 5, Lot 10 -- Beechnut Avenue	3720798600	X
LOMR-F	12-04-4604A	June 07, 2012	River Bridge Apartments -- 100, 600, 700 & 800 Bridge Court	3720893400	X
LOMA	12-04-4446A	June 05, 2012	Danson's Grant, Lot 5 -- 603 South Highway 343	3720894400	X
LOMA	12-04-3257A	April 12, 2012	PN: 03.8953.00.96.1469.0000 213 South Trotman Road	3720894200	X

<u>LOMC</u>	<u>Case No.</u>	<u>Effective Date</u>	<u>Project Identifier</u>	<u>New Panel</u>	<u>New Zone</u>
LOMA	11-04-7745X	August 23, 2011	PN: 02.8954.00.82.0799.0000 339 South Trotman Road	3720894400	X
LOMA	11-04-3805A	March 31, 2011	Sawyers Creek Estates, Phase II, Lot 10 -- 140 Sleepy Hollow Road	3720893500	X
LOMA	11-04-2534A	February 01, 2011	Sanders Crossing, Phase 2, Lot 29 -- 147 Long Pine Road	3721708000	X
LOMA	10-04-5255A	June 29, 2010	Timberland, Lot 2 -- 544 Trotman Road	3720896400	X
LOMA	10-04-4623A	April 26, 2010	122 North Mill Road	3720894400	X
LOMA	10-04-3941A	April 22, 2010	Bartlett's Landing Subdivision, Lot 42 -- 139 Lauren Lane	3720894200	X
LOMA	10-04-2278A	February 26, 2010	Danson's Grant, Phase 2, Lot 107 -- 193 Billets Bridge Road	3720894200	X
LOMA	10-04-1505A	January 21, 2010	Lot 4 -- 1303 NC Highway 343 North	3720799800	X
LOMA	09-04-6588A	August 11, 2009	Tract 9 - Weaver Farms, Tract 9C -- 455 Wickham Road	3720896200	X
LOMA	09-04-6078A	July 30, 2009	Gordon Meadows, Lot 4A 205 Lilly Road	3721709000	X
LOMA	09-04-5608A	June 25, 2009	Lucian Gregory Subdiv, Phase II, Lot 7 -- 158 South Mill Dam Road	3720894400	X
LOMA	09-04-4681A	May 28, 2009	Dawson's Grant, Phase 2, Lot 101 -- 213 Billets Bridge Road	3720894400	X
LOMA	09-04-1051A	December 09, 2008	Taylor's Beach Landing, Lot 17 112 Taylor's Court	3720894200	X
LOMA	09-04-1050A	December 09, 2008	Taylor's Beach Landing, Lot 15 116 Taylor's Court	3720894200	X
LOMA	09-04-1049A	December 09, 2008	Taylor's Beach Landing, Lot 14 120 Taylor's Court	3720894200	X
LOMA	08-04-5875A	August 26, 2008	Taylor's Beach Landing, Lot 16 -- 114 Taylor's Court	3720894200	X
LOMA	08-04-5185A	August 07, 2008	Taylor's Beach Landing, Lot 6 109 Taylor's Lane	3720894200	X
LOMA	08-04-5056A	August 07, 2008	Taylor's Beach Landing, Lot 18 -- 106 Taylor's Court	3720894200	X
LOMA	08-04-3627A	June 18, 2008	Sawyer Creek Estates, Phase II, Lot 8A -- 132 Sleepy Hollow Road	3720893500	X
LOMA	07-04-6644A	November 06, 2007	Riddle Acres, Lot 6 -- 123 Garrington Island Road	3720896400	X
LOMA	07-04-4317A	July 31, 2007	Marantha Island, Section One, Lot 24 -- 103 East Robin Court	3720798600	X

<u>LOMC</u>	<u>Case No.</u>	<u>Effective Date</u>	<u>Project Identifier</u>	<u>New Panel</u>	<u>New Zone</u>
LOMA	05-04-4665A	September 20, 2005	Sanders Crossing Subdiv, Phase 2, Lot 28 -- 143 Long Pine Road	3721708000	X
LOMA	05-04-4325A	September 07, 2005	Elizabeth City Beach, Lots 6 & 7 108 Beechtree Drive	3720894200	X
LOMA	05-04-4158A	August 25, 2005	Lambs Corner, Parcel 13 -- 405 Lambs Road	3720892600	X
LOMA	05-04-4222A	August 18, 2005	Maranatha Island, Section 5, Lot 9 -- 102 Sandridge Court	3720798600	X
LOMA	05-04-3193A	August 09, 2005	Bartlett's Landing Subdivision, Lot 56 -- 134 Lauren Lane	3720894200	X
LOMA	05-04-3759A	July 12, 2005	Danson's Grant, Phase 2, Lot 108 -- 191 Billets Bridge Road	3720894200	X
LOMA	05-04-3424A	June 27, 2005	Deberry Woods, Lot 4 -- 104 Deberry Lane	3720798600	X
LOMA	05-04-3079A	June 03, 2005	Bartlett's Landing Subdivision, Lot 19 -- 138 Marlas Way	3720894200	X
LOMA	05-04-2865A	May 20, 2005	Bartlett's Landing Subdivision, Lot 41 -- 137 Lauren Lane	3720894200	X
LOMA	05-04-2499A	April 28, 2005	108 Jordan Lane (PN: 03- 8953-03-14-4587)	3720894200	X
LOMA	05-04-2349A	April 18, 2005	Whitehall Shores Subdiv, Section E, Lot 18 -- 502 Japonica Drive	3720894200	X
LOMA	05-04-2272A	April 08, 2005	Camden Crossing, Phase 1, Lot 22 -- 114 NC Highway 34 North	3720893500	X
LOMA	05-04-2051A	April 01, 2005	Eddie's Acres, Phase II, Lot 10 161 Chamberlain Road	3720799800	X
LOMA	05-04-1271A	February 23, 2005	Country Meadows Subdiv, Section 2, Lot 19 -- 125 Country Meadows Drive	3720890900	X
LOMA	05-04-1030A	February 04, 2005	Lots 22 & The East 1/2 Of 21, PN: 03-8953-03-03-6446 130 Taylors Lane	3720894200	X
LOMA	05-04-0536A	December 28, 2004	258 Pond Road	3720896200	X



Use Of Flood Insurance Study (FIS) Data As Available Data

Floodplain Management Bulletin 1-98 provides guidance on the use of FEMA draft or preliminary Flood Insurance Study data as "available data" for regulating floodplain development. The bulletin includes:

- **Introduction page 1**
- **Background 2**
- **NFIP Requirements: Use of Draft or Preliminary FIS Data . 2**
- **Ordinance Requirements: Adoption of Data 5**
- **Insurance Implications 7**
- **Further Information 8**

Introduction

When areas have been designated as special flood hazard areas on the community's Flood Hazard Boundary Map (FHBM) or Flood Insurance Rate Map (FIRM) and no Base Flood Elevations (BFEs) or an identified floodway have been developed, communities are required to apply the provisions of 44 Code of Federal Regulations 60.3(b)(4). Subparagraph 60.3(b)(4) requires that communities:

Obtain, review and reasonably utilize any base flood elevation and floodway data available from a Federal, State, or other source... [44 CFR 60.3(b)(4)]

Data obtained are to be used by communities as criteria for requiring that new construction and substantial improvements have their lowest floors elevated to or above the BFE (non-residential structures can also be floodproofed to or above the BFE) and for prohibiting any encroachments in a floodway that would result in any increase in flood levels during occurrence of the base flood discharge. The data obtained should be used as long as they reasonably reflect flooding conditions expected during the base flood, are not known to be scientifically or technically incorrect, and represent the best data available. Data from a draft or preliminary Flood Insurance Study (FIS) constitute available data under 44 CFR 60.3(b)(4). This bulletin provides guidance on the use of FEMA draft or preliminary FIS data as available data for regulating floodplain development.



Federal Emergency Management Agency
Mitigation Directorate and the
Federal Insurance Administration

Background

Flood Insurance Studies (FIS) use detailed hydrologic and hydraulic analyses to model the 1% annual chance flood event, determine BFEs, and designate floodways and risk zones (Zones AE, A1-30, AH, AO, VE, and V1-30). The flood hazard data are portrayed in tabular fashion in the FIS narrative and graphically as flood profiles that are attached to the narrative. They are portrayed planimetrically on the FIRM. Over 10,000 communities have now been provided detailed FISs and issued FIRMs that include BFEs for Zones AE, A1-30, AH, AO, VE, and V1-30.

A draft FIS can be prepared by a study contractor to FEMA under 44 CFR Part 66 or by appellants under 44 CFR Part 65 for the purpose of establishing or revising BFE and floodway data. FEMA reviews and modifies, as appropriate, the draft FIS to ensure it complies with established NFIP criteria. Once FEMA has reviewed and approved the draft FIS, FEMA releases the information to the public as a Preliminary FIS and FIRM for review and comment during a statutory 90-day appeal period in accordance with 44 CFR Part 67. Until such time as the 90-day appeal period is completed and a notice of final flood elevation determination [Letter of Final Determination (LFD)] has been provided, the BFE and floodway data in the FIS are considered preliminary and subject to change.

Due to the cost of developing detailed flood hazard data, not all floodplains can be studied using detailed methodologies. A primary factor FEMA uses in its system for prioritizing floodplain studies or restudies with BFEs and floodway data is whether the floodplains of the flooding sources are currently or are projected to be subject to development pressure. In NFIP communities where there are few existing buildings in the floodplain and minimal development pressure, FEMA does not prepare a detailed FIS. These communities are converted to the Regular Program with a FIRM in which all of the special flood hazard areas are designated Zone A without BFEs using approximate methodologies. Most NFIP communities will have FIRMs that include a combination of special flood hazard areas that have been studied in detail with BFEs and floodway data and special flood hazard areas that have been studied using approximate methods which have been designated Zone A.

National Flood Insurance Program (NFIP) Requirements: Use of Draft or Preliminary FIS Data

For Zone A:

For Zone A areas designated on the community's effective FHBM or FIRM, the BFE and floodway data from a draft or preliminary FIS constitute available data under Subparagraph 60.3(b)(4). The requirement at Subparagraph 60.3(b)(4) is an important floodplain management tool for reducing flood damages in areas where a detailed engineering study to develop BFEs and designate floodways on streams has not been conducted. Communities are required to reasonably utilize the data from a draft or preliminary FIS under the section of their ordinance that applies to this paragraph. A community is allowed discretion in using

this data only to the extent that the technical or scientific validity of the data in the draft or preliminary FIS is questioned.

When all appeals have been resolved and a notice of final flood elevation determination has been provided in a LFD, communities are required to use the BFE and floodway data for regulating floodplain development in accordance with 44 CFR 60.3(b)(4) since the data represents the best data available. This includes meeting the standards at 44 CFR 60.3(c), and (d) which includes the requirement that new construction, substantial improvements, and other development have their lowest floor elevated to or above the BFE (non-residential structures can also be floodproofed to or above the BFE). Communities must regulate floodplain development using the data in the FIS under 60.3(b)(4) until such time as the community has adopted the revised FIRM and FIS.

In Zone A areas, the rationale for requiring reasonable utilization of BFE and floodway data in a draft or preliminary FIS is premised on the absence of other BFE or floodway data and the need to protect new or substantially improved structures from flood damage until such time as appeals are completed and the BFEs and/or floodway are incorporated into the local ordinance. The use of the qualifier "reasonable" at 44 CFR 60.3(b)(4) reflects FEMA's statutory obligation to provide the public an opportunity to appeal the proposed elevation data.

If a community decides not to use the BFE or floodway data in the draft or preliminary FIS because it is questioning the data through a valid appeal, the community must continue to ensure that buildings are constructed using methods and practices that minimize flood damages in accordance with the floodplain management requirements under subparagraphs 60.3(a)(3) and (4).

- Subparagraph 60.3(a)(3) requires communities to review permit applications to determine whether proposed building sites are reasonably safe from flooding. If a proposed building site is floodprone, communities are to require that new construction and substantial improvements be adequately anchored, use flood resistant materials, be constructed to minimize flood damages, and have attendant utilities protected during the conditions of flooding.
- Subparagraph 60.3(a)(4) requires communities to review subdivision proposal and other proposed new development, including manufactured home parks or subdivisions, to determine whether proposals will be reasonably safe from flooding. If a subdivision proposal or other proposed new development is floodprone, communities are required to review such proposals to assure potential flood damages are minimized, utilities are constructed to minimize or eliminate damages, and adequate drainage is provided to reduce the exposure to flood hazards.

For Zones AE, A1-30, AH, AO, VE, and V1-30:

The NFIP floodplain management criteria do not require communities to use BFE and flood way data from a draft or preliminary Flood Insurance Restudy in Zones AE, A1-30, AH, AO, VE, and V1-30 in lieu of using the BFE and floodway data contained in an existing effective FIS and FIRM. Because communities are afforded the opportunity to appeal BFE data from a restudy in accordance with Section 1363 of the National Flood Insurance Act of 1968, as amended, a presumption of validity is given to existing effective BFE data that has gone through the formal statutory appeals process and which has been adopted by the community.

However, in cases where BFEs increase in the restudied area, communities have the responsibility to ensure that new or substantially improved structures are protected, particularly if the increases in BFEs are significant. While FEMA can not mandate or require a community to use BFE and floodway data in a draft or preliminary FIS as available data or to use the data at the time FEMA issues the LFD to the community, FEMA encourages communities to reasonably utilize this information in instances where BFEs increase and floodways are revised to ensure that the health, safety, and property of their citizens are protected.

In cases where BFEs decrease, the community should not use this information to regulate floodplain development until the LFD has been issued or at least until all appeals have been resolved. If the draft or preliminary FIS provides information that BFEs are decreasing, but a valid appeal actually results in higher BFEs, the community could place its citizens at a greater flood risk by using the draft or preliminary FIS to regulate floodplain development. Also, these structures could be subject to increased flood insurance premiums.

In communities where floodways have not been designated for all or some of the flooding sources, but BFEs have been provided, communities are required to apply the criteria at 44 CFR 60.3(c)(10). This provision requires that:

Until a regulatory floodway is designated, no new construction, substantial improvements, or other development shall be permitted unless it is demonstrated that the cumulative effect of the proposed development, when combined with all other existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community. [44 CFR 60.3(c)(10)]

However, if a draft or preliminary FIS has designated floodways where none had previously existed, communities should reasonably utilize this data in lieu of applying the encroachment performance standard of 44 CFR 60.3(c)(10) since the data in the draft or preliminary FIS represents the best data available. By utilizing the floodway data from a draft or Preliminary FIS, communities avoid the expense of conducting the hydraulic analysis necessary to demonstrate compliance with 60.3 (c)(10). In addition, communities can minimize flood damages by ensuring that the flood carrying capacity of the floodway is preserved since obstruction of floodways can significantly increase potential flooding upstream.

For Zones B, C, and X:

The NFIP floodplain management criteria do not require the use of BFE and floodway data from a draft or preliminary FIS under 44 CFR 60.3(b)(4) for an area or areas within Zones B, C, or X on the community's FIRM that are being revised to Zone AE, A1-30, AH, AO, VE, or V1-30. While FEMA can not mandate or require a community to use the information contained in the draft or preliminary FIS pertaining to areas designated as Zone B, C, or X as available data or use the data at the time FEMA issues the LFD to the community, FEMA encourages communities to reasonably utilize this information to ensure that the health, safety, and property of their citizens are protected.

Important Note to Communities:

In order to participate in the NFIP, all communities must initially adopt a resolution or ordinance which expresses a "commitment to recognize and evaluate flood hazards in all official actions and to take such other official action as reasonably necessary to carry out the objectives of the program" [44 CFR 59.22(a)(8)]. This is in addition to the general requirement that the community "take into account flood hazards to the extent that they are known in all official actions relating to land management and use" [44 CFR 60.1(c)]. When communities receive a draft or preliminary FIS, communities have a responsibility to evaluate and prudently use this information for actions in the floodplain to ensure that the health, safety, and property of their citizens are protected. Neglecting to take into consideration the information provided in a draft or preliminary FIS and not taking reasonable actions to ensure the safety of lives and property may subject the community to potential liability when flooding occurs.

In the interest of sound floodplain management and to anticipate the impacts of future development on flood elevations, communities also can, at their discretion, adopt more restrictive floodplain management requirements. For example, the community can require that new or substantially improved buildings be elevated or floodproofed to one or more feet above the BFEs provided in the draft or preliminary FIS. This more restrictive requirement is generally referred to as "freeboard".

Ordinance Requirements: Adoption of the Data**For Zone A:**

When all appeals have been resolved and a notice of final flood elevation determination has been provided in a LFD, communities are required to use the BFE and floodway data for regulating floodplain development in accordance with 44 CFR 60.3(b)(4) since the data represents the best data available. This includes meeting the standards of Subparagraphs 60.3(c), (d), and/or (e). Communities must regulate floodplain development using the data in the FIS under Subparagraph 60.3(b)(4) until such time as the community has adopted the effective FIRM and FIS.

For Zones AE, A1-30, AH, AO, VE, V1-30, B, C, and X:

Communities are given six months from the date of the LFD in which to adopt the revised FIS and FIRM. This is in keeping with FEMA's statutory obligation to provide a reasonable time for the community to adopt floodplain management regulations consistent with the final flood elevation determinations. Subparagraph 44 CFR 59.24(a) of the NFIP Regulations provides for a six month compliance period in which the community must adopt the effective FIS and FIRM and amend existing regulations to incorporate any additional requirements under 44 CFR 60.3.

Floodplain management ordinances generally contain a section entitled "Basis for Establishing the Areas of Special Flood Hazard" in which the current effective FIS and FIRM are cited. Language in the ordinance may include any subsequent amendments thereto (i.e., to include any subsequent revised FIS and FIRM); however, this language should not be used as the basis for a community to use the preliminary FIS prior to the issuance of the LFD. If a community chooses to use BFE and floodway data from a preliminary FIS prior to the LFD being issued or use the data after a LFD is issued but before the effective date of the FIS and FIRM, it is advised that the community adopt this information before its use.

Advisory Flood Hazard Data:

FEMA may issue advisory flood hazard data in certain situations. A major flood disaster, such as from a coastal storm or from a failure of a flood protection system, may result in a community's effective FIS and FIRMs underestimating the extent of the flood hazard and the risk of flooding. FEMA may undertake a post-flood survey to document additional areas of the community subject to the base flood (1% annual chance) and to develop estimated flood elevations which will be used to reanalyze and revise the effective FIS and FIRMs. The information from the post-flood survey will be provided to communities as advisory information when the analyses indicates that the effective FIS and FIRMs are inaccurate. Also, communities may obtain or develop flood hazard data that indicates existing flood hazard areas that shows a greater risk than what is in the effective FIS and on the FIRM.

Communities are advised to prudently use this information for regulating floodplain development. When communities receive advisory flood hazard information or have evidence that there is an increased flood hazard risk, communities have a responsibility to evaluate and prudently use this information for actions in the floodplain to ensure that structures are not vulnerable to flood damage. If a community chooses to use this information, it is advised that the community formally adopt the information. Neglecting to take into consideration advisory or other flood hazard information and not taking reasonable actions to ensure that the health, safety, and property of their citizens are protected may subject the community to potential liability when flooding occurs.

Insurance Implications

Zone A:

For a new or substantially improved structure, communities can use information from a draft or preliminary FIS for completing the Elevation Certificate in Zone A areas. The flood insurance policies for new or substantially improved structures in Zone A that are rated using BFE data from a draft or preliminary FIS will often qualify for significantly lower insurance rates than policies that are rated without a BFE.

Zones AE, A1-30, AH, AO, VE, and V1-30:

For flood insurance rating purposes, in Zones AE, A1-30, AH, AO, VE, or V1-30, new or substantially improved structures are rated based on the BFE and FIRM zone in effect on the date of construction until the revised FIRM becomes effective. This is the case regardless of whether the preliminary FIS indicates that the proposed BFEs will increase or decrease.

If a community chooses to use proposed BFEs from a draft or a preliminary FIS for a new or substantially improved structure, the flood insurance rate is still based on the BFE and FIRM Zone in effect on the date of construction. The flood insurance rate will be based on the elevation difference between the BFE and FIRM Zone in effect and the elevation of the lowest floor. Therefore, if a new or substantially improved structure is built to the proposed BFE from a draft or preliminary FIS and this BFE is higher than the BFE in effect, the flood insurance rate may be significantly lower. However, a new or substantially improved structure built to the proposed BFE that is lower than the BFE in effect may result in a significantly higher flood insurance rate. In this case, the insured will qualify for a premium pro rata refund once the revised FIRM is effective.

Zones B, C, and X:

For flood insurance rating purposes, new or substantially improved structures are rated based on the FIRM Zone in effect (i.e., Zone B, C, or X) on the date of start of construction. If a community chooses to use proposed BFEs from a draft or preliminary FIS for a new or substantially improved structure, the flood insurance rate is still based on the FIRM Zone in effect (i.e., Zone B, C or X) on the date of construction.

Further Information

Managing Floodplain Development in Approximate Zone A Areas, A Guide For Obtaining and Developing Base (100-year) Flood Elevations, FEMA 265, July 1995. Additional guidance pertaining to obtaining and developing BFEs in Zone A can be found in this publication. To obtain a copy of this publication, see the section on Ordering Information on the following page.

Comments

Any comments on the Floodplain Management Bulletin should be directed to:

FEMA
Mitigation Directorate
500 C St., SW
Washington, D.C. 20472

Ordering Information

Copies of Floodplain Management Bulletins are available from various sources.

- Floodplain Management Bulletins can be ordered from the FEMA Distribution Facility. Use of FEMA Form 60-8 will result in a more timely delivery from the warehouse. The form can be obtained from FEMA regional offices or your state's Office of Emergency Management. Send publication requests to FEMA Distribution Facility, P.O. Box 2012, Jessup, MD 20794-2012. FEMA's Distribution Facility also accepts telephone requests (1-800-480-2520) and facsimile requests (301-497-6378).
- FEMA's Fax-On-Demand system: Call 202-646-FEMA (3362) and follow the directions.
- FEMA World Wide Web Page: <http://www.fema.gov/mit/>
- Copies of the Floodplain Management Bulletins can be obtained from the appropriate FEMA regional office.

Graphic design based on the Japanese print *The Great Wave Off Kanagawa*, by Katsushika Hokusai (1760-1849), Asiatic Collection, Museum of Fine Arts, Boston.



**A RESOLUTION
CONDEMNING THE ACTION
OF THE NORTH CAROLINA MARINE FISHERIES COMMISSION
TO USE THE SUPPLEMENT PROCESS TO RESTRICT SOUTHERN FLOUNDER**

WHEREAS, during their November 2015 meeting at Jennette’s Pier, the North Carolina Marine Fisheries Commission (NCMFC) approved using a controversial “Supplement Process” to close down most of the state’s fishing for southern flounder; and

WHEREAS, the established procedure for responsible fisheries governance is through the use of a Fisheries Management Plan (FMP), which is designed to incorporate peer reviewed science, stakeholder input, and other pertinent facts to establish fisheries policies in a deliberate, open, and transparent way; and

WHEREAS, instead of relying on a thoroughly vetted Amendment Process to the southern flounder Fisheries Management Plan, the NCMFC chose instead to invoke the use of the Supplement Process in spite of the fact that there is no scientific evidence to support such a drastic measure that will have draconian consequences; and

WHEREAS, when the NCMFC adopted the Supplement Process they violated and misused the statutory authority granted them in NCGS 113-182.1 which requires that the NCMFC provide a position on the supplement based on science from the Division of Marine Fisheries or from independent experts; and

WHEREAS, the North Carolina Marine Fisheries Commission also chose to ignore the will of the people as expressed in resolutions it received prior to their November meeting from the Counties of Bertie, Camden, Carteret, Currituck, Dare, Hyde, Pasquotank, and Tyrrell opposing the use of the Supplement Process to restrict southern flounder; and

WHEREAS, the arbitrary and capricious action taken by NCMFC at its November 2015 meeting threatens to harm North Carolina’s commercial fishermen by depriving them of a traditional source of income that is fundamental to sustaining local economies throughout North Carolina’s coastal communities without cause; and

WHEREAS, the Dare County Board of Commissioners stands ready to vigorously support our Working Watermen in their efforts to prevent the implementation of the Supplement Process and asks all coastal communities to join in this endeavor; and

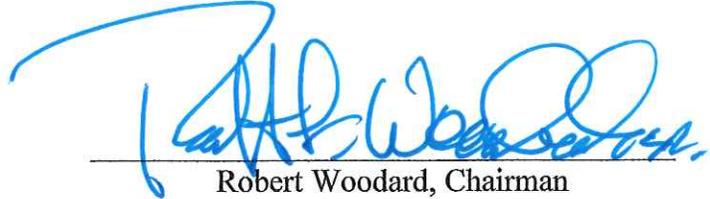
WHEREAS, the Dare County Board of Commissioners calls on the North Carolina Marine Fisheries Commission to determine if any changes are in fact needed for the southern flounder Fisheries Management Plan through the established Amendment Process whereby scientific and accurate stock assessment can properly be determined with the benefit of peer review and public input from all stakeholders including elected officials of coastal communities and commercial fishermen.

NOW, THEREFORE, BE IT RESOLVED, that the Dare County Board of Commissioners hereby urges the North Carolina Marine Fisheries Commission to immediately suspend the use of the Supplement Process for southern flounder and undertake a deliberate, thoughtful, and methodical review of the Fisheries Management Plan to determine what, if any, changes are needed based on peer reviewed science and stakeholder input.

BE IT FURTHER RESOLVED, that the Dare County Board of Commissioners calls on all coastal communities to adopt similar resolutions supporting North Carolina's working watermen who vitally depend on the southern flounder fishery to provide jobs, generate incomes, provide a freshly caught public trust resource to the tables of North Carolina families, and bolster the economy of North Carolina.

This the 7th day of December, 2015




Robert Woodard, Chairman

Attest: 
Gary Gross, Clerk to the Board