

**Ordinance No. 2018-06-01**  
**AN ORDINANCE OF**  
**THE BOARD OF COUNTY COMMISSIONERS OF**  
**CAMDEN COUNTY, NORTH CAROLINA,**  
**RELATING TO THE FY 2018 – 2019 BUDGET**

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

**ARTICLE I. BUDGET ORDINANCE**

This Budget Ordinance per G.S. 159-13 hereby incorporates, in its entirety, this Budget for the County of Camden for FY 2018-2019, adopted by the Board of Commissioners on June 4, 2018. Said Ordinance may hereafter be referred to as the “Budget Ordinance”. The levy of the county-wide Tax Rate(s) and Fees affecting any and all county managed Funds will accompany and be adopted simultaneously with this Budget Ordinance unless amended per G.S. 159-15.

**ARTICLE II. GENERAL FUND**

**SECTION 1 – Appropriations:** The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019 in accordance with the Budget Ordinance and the chart of accounts heretofore established for this county.

|                                      |           |
|--------------------------------------|-----------|
| Governing Body.....                  | \$111,647 |
| County Administration.....           | 194,194   |
| Elections.....                       | 123,168   |
| Finance.....                         | 218,373   |
| Personnel.....                       | 73,432    |
| Tax Supervisor.....                  | 452,883   |
| Legals.....                          | 60,000    |
| Register of Deeds.....               | 240,877   |
| Planning.....                        | 279,291   |
| Inspections.....                     | 175,983   |
| Economic Development Commission..... | 124,288   |
| Building & Grounds.....              | 347,070   |
| Sheriff.....                         | 1,702,046 |
| School Resource Officer (SRO).....   | 136,949   |
| Court Facilities.....                | 27,529    |
| Public Works Administration.....     | 118,745   |
| Fleet Vehicles.....                  | 26,760    |
| Traffic.....                         | 2,060     |
| Solid Waste.....                     | 684,267   |
| Public Health.....                   | 120,683   |
| Extension.....                       | 143,000   |
| County Public Library.....           | 201,460   |
| Parks & Recreation.....              | 264,666   |

|  |           |
|--|-----------|
| DDJP (JCPC) .....                              | 62,288    |
| Senior Center .....                            | 153,173   |
| Post-Employment Benefits .....                 | 33,552    |
| Non-Departmental.....                          | 207,300   |
| Soil/Water Conservation.....                   | 68,883    |
| Capital Outlay/Debt Service .....              | 1,102,147 |
| Special Appropriations:                        |           |
| Albemarle Commission .....                     | 7,201     |
| EMS .....                                      | 529,973   |
| Conservation/Forestry.....                     | 60,733    |
| RC&D .....                                     | 750       |
| Central Communications .....                   | 274,519   |
| Emergency Management .....                     | 29,654    |
| S. Camden Water & Sewer .....                  | 89,665    |
| MLK Funding .....                              | 300       |
| Special Funding .....                          | 1,000     |
| CH&S Fire Commission Four Cents .....          | 253,421   |
| South Mills Fire Commission Four Cents .....   | 168,152   |
| Social Services .....                          | 346,308   |
| Schools – Contribution to Capital Reserve..... | 295,000   |
| Schools – Current Expense .....                | 2,600,000 |
| Albemarle Hopeline .....                       | 2,000     |
| College of the Albemarle.....                  | 45,000    |
| Camden Food Pantry.....                        | 2,000     |
| Albemarle Food Bank.....                       | 2,000     |
| Alb. Dist. Jail Operations.....                | 337,015   |
| 4-H Insurance.....                             | 53,004    |
| Contingency .....                              | 40,000    |

**TOTAL GENERAL FUND**

**\$12,594,409**

**SECTION 2 – Revenues:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

**Ad Valorem and Vehicle Taxes:**

|                              |             |
|------------------------------|-------------|
| Budget Year .....            | \$7,726,198 |
| Prior Years Summary.....     | 355,950     |
| Penalties and Interest ..... | 60,000      |
| House Bill 1779 .....        | 50          |

**Other Taxes and Licenses:**

|                                 |         |
|---------------------------------|---------|
| State 1 cent Sales Tax .....    | 585,000 |
| Local Sales Tax - Art. 40 ..... | 295,000 |
| Local Sales Tax - Art. 42 ..... | 185,000 |

**Unrestricted Intergovernmental:**

|                             |        |
|-----------------------------|--------|
| ABC Profits.....            | 36,000 |
| Refuge Revenue Sharing..... | 8,500  |
| Beer and Wine Tax .....     | 46,000 |

|  |         |
|--|---------|
| Utilities Franchise Fees.....                                | 690,000 |
| Medicaid Hold Harmless .....                                 | 450,000 |
| Restricted Intergovernmental:                                |         |
| State Grants – JJDP.....                                     | 51,907  |
| Soil/Water Funds .....                                       | 3,600   |
| Capital Reserve & Transfer Tax for Capital Debt Service .... | 199,025 |
| Court Facilities Fees .....                                  | 21,000  |
| Alb. Comm. Nutrition Site.....                               | 6,840   |
| School Resource Officer.....                                 | 37,838  |
| School Capital Reserve Fund for School Debt Service .....    | 873,121 |
| Senior Center Grants.....                                    | 7,388   |
| Senior Center State Grants.....                              | 1,000   |
| Health & Wellness Grant .....                                | 2,350   |
| Fees and Permits:  |         |
| Register of Deeds Fees.....                                  | 150,500 |
| Building Permits and Planning Fees .....                     | 149,150 |
| Land Use Fees.....   | 20,000  |
| Leased Property .....  | 20,000  |
| Tire Disposal Dist .....                                     | 20,000  |
| White Goods Disposal Dist.....                               | 4,500   |
| Recyclables .....  | 6,000   |
| Disposables Tax Distribution.....                            | 5,000   |
| Electronics Management.....                                  | 800     |
| Cable Franchise Fee .....                                    | 70,000  |
| Gun Permit Fees.....   | 15,000  |
| Golf Cart Fees .....   | 200     |
| Pet/Privilege Licenses.....                                  | 250     |
| 5 Cents Per Bottle Fees .....                                | 3,600   |
| Extension Fees .....   | 10,000  |
| Library Fees .....   | 4,900   |
| Recreation Fees.....   | 18,600  |
| Senior Center Participation Fees.....                        | 5,000   |
| Sales and Services:  |         |
| Jail Fees.....   | 3,000   |
| Sheriff's Officer Fees.....                                  | 20,000  |
| Sale of Fixed Assets.....                                    | 4,500   |
| LESO Sheriff's Equipment Disposal .....                      | 30,000  |
| Fines & Forfeitures .....                                    | 60,000  |
| 911 Fees for GIS .....                                       | 3,900   |
| Other:   |         |
| Sheriff's Department Grants & Donations .....                | 2,700   |
| Interest.....  | 46,000  |
| Miscellaneous .....  | 11,660  |
| Fund Balance Committed .....                                 | 1,301   |
| Appropriated Fund Balance .....                              | 266,081 |

**TOTAL GENERAL FUND**

**\$12,594,409**

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

The following amounts are hereby appropriated in the South Camden Water/Sewer District Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                     |                |
|-------------------------------------|----------------|
| R/O Plant Operation Expenses.....   | 482,826        |
| Waste Water Operation Expenses..... | 239,665        |
| Distribution Expenses .....         | 397,401        |
| Debt Service.....                   | <u>481,609</u> |
|                                     | \$1,601,501    |

It is estimated that the following revenues will be available in the South Camden Water/Sewer District Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                 |               |
|---------------------------------|---------------|
| Sale of Water.....              | 1,040,000     |
| Sewer Fees .....                | 140,000       |
| Connection Fees.....            | 45,000        |
| Miscellaneous .....             | 45,600        |
| Fund Balance Appropriated ..... | 17,785        |
| Capital Reserve Fund.....       | 223,451       |
| General Fund Contribution ..... | <u>89,665</u> |
|                                 | \$1,601,501   |

### ARTICLE IV. WATER/SEWER CAPITAL RESERVE FUND

The following amounts are hereby appropriated in the System Development Fee Capital Reserve Fund for the purpose of collecting funds from new construction projects which will have an impact on the infrastructure of Camden County and establishing Membrane Reserve for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                           |               |
|---------------------------|---------------|
| Fund Balance Reserve..... | 51,750        |
| Membrane Reserve .....    | 20,250        |
| R/O Upgrade .....         | <u>19,800</u> |
|                           | \$91,800      |

It is estimated that the following revenues will be available in the System Development Fee Capital Reserve Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                    |               |
|------------------------------------|---------------|
| System Development Fees.....       | 50,750        |
| Membrane Reserve Contribution..... | 20,250        |
| Interest.....                      | 1,000         |
| Fund Balance Appropriated .....    | <u>19,800</u> |
|                                    | \$91,800      |

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

The following amounts are hereby appropriated in the Water/Sewer Project Fund for the purpose of water/sewer infrastructure projects for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                            |                |
|----------------------------|----------------|
| Project Expenditures ..... | 4,554,770      |
| Debt Service.....          | <u>203,651</u> |
|                            | \$4,758,421    |

It is estimated that the following revenues will be available in the Water/Sewer Project Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|   |                  |
|---|------------------|
| Fund Balance Appropriated .....           | 3,204,971        |
| Golden LEAF Grant.....                    | 200,000          |
| Economic Development Administration ..... | <u>1,353,450</u> |
|   | \$4,758,421      |

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

The following amounts are hereby appropriated in the Courthouse and Shiloh Fire Commission Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                       |                |
|-----------------------|----------------|
| General Expenses..... | 209,662        |
| Debt Service.....     | <u>117,614</u> |
|                       | \$327,276      |

It is estimated that the following revenues will be available in the Courthouse and Shiloh Fire Commission Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                          |              |
|--------------------------|--------------|
| Fire Tax.....            | 63,355       |
| 4 Cent County Match..... | 253,421      |
| Leased Property .....    | 9,000        |
| Interest Earnings .....  | <u>1,500</u> |
|                          | \$327,276    |

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

The following amounts are hereby appropriated in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                       |               |
|-----------------------|---------------|
| General Expenses..... | 137,370       |
| Debt Service.....     | <u>99,820</u> |
|                       | \$237,190     |

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                          |               |
|--------------------------|---------------|
| Fire Tax.....            | 42,038        |
| 4 Cent County Match..... | 168,152       |
| Interest.....            | 2,000         |
| Grant .....              | <u>25,000</u> |
|                          | \$237,190     |

#### **ARTICLE VIII. SOCIAL SERVICES**

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                               |                  |
|-------------------------------|------------------|
| Public Assistance .....       | 335,605          |
| Administrative Expenses ..... | <u>1,029,231</u> |
|                               | \$1,364,836      |

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                            |                  |
|----------------------------|------------------|
| County Appropriations..... | 346,308          |
| State/Federal Funds.....   | <u>1,018,528</u> |
|                            | \$1,364,836      |

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

The following amounts are hereby appropriated in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                     |          |
|-------------------------------------|----------|
| Watershed Projects & Expenses ..... | \$42,835 |
|-------------------------------------|----------|

It is estimated that the following revenues will be available in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                 |              |
|---------------------------------|--------------|
| Watershed Improvement Fee ..... | 41,835       |
| Miscellaneous .....             | <u>1,000</u> |
|                                 | \$42,835     |

#### **ARTICLE X. REVALUATION RESERVE FUND**

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|  |           |
|--|-----------|
| Reserved for Revaluation Expenses..... | \$255,000 |
|--|-----------|

It is estimated that the following revenues will be available in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                 |              |
|---------------------------------|--------------|
| Fund Balance Appropriated ..... | 253,000      |
| Interest.....                   | <u>2,000</u> |
|                                 | \$255,000    |

#### **ARTICLE XI. CAPITAL RESERVE FUND**

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                         |                |
|-------------------------|----------------|
| Debt Service.....       | 199,025        |
| Capital Projects .....  | 504,500        |
| USDA Debt Reserve ..... | <u>540,300</u> |
|                         | \$1,243,825    |

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                     |                |
|-------------------------------------|----------------|
| Land Transfer Tax Collections ..... | 450,000        |
| Investment Earnings.....            | 15,000         |
| County Contribution .....           | 325,000        |
| Fund Balance Appropriated .....     | <u>453,825</u> |
|                                     | \$1,243,825    |

#### **ARTICLE XII. SCHOOL CAPITAL RESERVE FUND**

The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|  |                |
|--|----------------|
| Debt Service.....                                | 578,122        |
| School Capital Outlay .....                      | 295,000        |
| Fund Reserves.....                               | 99,878         |
| Camden Plantation Funds for Capital Outlay ..... | <u>150,000</u> |
|  | \$1,123,000    |

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|   |                |
|---|----------------|
| Local Option & Restricted Sales Tax ..... | 970,000        |
| Investment Earnings.....                  | 3,000          |
| Camden Plantation .....                   | <u>150,000</u> |
|   | \$1,123,000    |

### **ARTICLE XIII. DISMAL SWAMP VISITOR CENTER FUND**

The following amounts are hereby appropriated in the Dismal Swamp Visitor Center Fund for the purpose of operating the Center with funds received from NCDOT for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                     |               |
|-------------------------------------|---------------|
| Center Operating Expenses.....      | \$161,882     |
| DOT Funds.....                      | 142,857       |
| Gift Shop Contribution .....        | 8,475         |
| Miscellaneous .....                 | 50            |
| Tourism Authority Contribution..... | <u>10,500</u> |
|                                     | \$161,882     |

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                          |          |
|--------------------------|----------|
| Gift Shop Revenues ..... | \$31,375 |
| Gift Shop Expenses.....  | \$31,375 |

### **ARTICLE XIV. FEREBEE COURTHOUSE TRUST FUND**

For purposes of summary only, the following amounts are hereby appropriated in the Nancy M. & H. C. Ferebee, III Courthouse Trust for the restoration of the 1847 Camden County Courthouse for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                         |         |
|-------------------------|---------|
| Fund Reserves.....      | \$1,530 |
| Trust Fund Balance..... | \$1,530 |

### **ARTICLE XV. COMMUNITY PARK TRUST FUND**

The following amounts are hereby appropriated in the Community Park Trust Fund for the upkeep and maintenance of the Community Park, Senior Trail, Dismal Swamp Bike Trail, Shiloh Landing and One Mill Park for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                      |               |
|----------------------|---------------|
| Park Operations..... | 44,778        |
| Mill Town Pier.....  | <u>35,000</u> |
|                      | \$79,778      |



It is estimate that the following revenues will be available in the Community Park Trust Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                 |               |
|---------------------------------|---------------|
| County Contribution .....       | \$54,500      |
| Interest.....                   | 500           |
| Fund Balance Appropriated ..... | <u>24,778</u> |
|                                 | \$79,778      |

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

The following amounts are hereby appropriated in the Register of Deeds Automation Enhancement and Preservation Fund for the purpose of funding for computer and imaging technology for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|  |           |
|--|-----------|
| Technology .....                         | \$5,025   |
| Register of Deeds Technology Funds ..... | 5,000     |
| Interest.....                            | <u>25</u> |
|  | \$5,025   |

#### **ARTICLE XVII. CODE ENFORCEMENT REVOLVING FUND**

The following amounts are hereby appropriated in the Code Enforcement Revolving Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                 |               |
|---------------------------------|---------------|
| Demolition Expenses .....       | \$15,000      |
| Fee Collection .....            | 5,000         |
| Fund Balance Appropriated ..... | <u>10,000</u> |
|                                 | \$15,000      |

#### **ARTICLE XVIII. STORMWATER MANAGEMENT UTILITY FUNDS**

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

The following amounts are hereby appropriated for funding the programs designed to protect and manage water quality and quantity in the **South Mills Watershed Fund** (Fund 36) for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                    |          |
|------------------------------------|----------|
| Watershed Expenses & Reserve ..... | \$51,125 |
|------------------------------------|----------|

Estimated Revenue.....\$51,125

The following amounts are hereby appropriated for funding the programs designed to protect and manage water quality and quantity in the **Sawyer's Creek Watershed Fund** (Fund 37) for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Watershed Expenses & Reserve .....\$20,050

Estimated Revenue.....\$20,050

The following amounts are hereby appropriated for funding the programs designed to protect and manage water quality and quantity in the **North River Watershed Fund** (Fund 38) for the fiscal year July 1, 2018 and ending June 30, 2019.

Watershed Expenses .....\$18,050

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

The following estimated revenues will be available for funding the programs designed to protect and manage water quality and quantity in the **Shiloh Watershed Fund** (Fund 39) for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Watershed Expenses .....\$20,050

Estimated Interest & Fees Collected.....\$20,050

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

The following amounts are hereby appropriated in the Tourism Development Authority budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

General Expenses.....31,000  
Dismal Swamp Visitor Center .....10,500  
\$41,500

Donations .....1,000  
Occupancy Tax Collections .....30,000  
Interest Earnings .....500  
Appropriated Fund Balance .....10,000  
\$41,500

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

The following amounts are hereby appropriated in the Tax Penalties School Fund budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Current Expense.....\$8,100

It is estimate that the following revenues will be available in the Tax Penalties School Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                 |              |
|---------------------------------|--------------|
| Tax Penalties.....              | 5,000        |
| Interest on Investments .....   | 100          |
| Fund Balance Appropriated ..... | <u>3,000</u> |
|                                 | \$8,100      |

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

The following amounts are hereby appropriated in the EDC Project Fund for the purpose of developing the ECO Industrial Park in South Mills for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

|                                 |               |
|---------------------------------|---------------|
| Economic Dev Incentive.....     | <u>40,000</u> |
|                                 | \$40,000      |
| Interest earned.....            | 500           |
| Fund Balance Appropriated ..... | <u>39,500</u> |
|                                 | \$40,000      |

#### **ARTICLE XXII. SCHOOL APPROPRIATIONS**

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

**SECTION 2** – For purposes of summary only as the actual figures are contained in the Budget Ordinance, the total appropriation for Current Expense is \$2,600,000 and for Capital Expense is \$295,000.

**SECTION 3** – Except as otherwise provided in this Budget Ordinance, this Budget Ordinance hereby incorporates by reference in its entirety the “PROPOSED BUDGET OF THE CAMDEN COUNTY BOARD OF EDUCATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 and ENDING JUNE 30, 2019” as presented to the Board of Commissioners, and all language in said Proposed Budget is incorporated into this Ordinance as if it were included within the body of this Ordinance. Said Proposed Budget may hereafter be referred to as the “School Budget”. The county budget does not include any special appropriation for the supplement for teachers’ salaries. This will have to be included in the school budget.

#### **ARTICLE XXIII. TAX LEVY**

**SECTION 1** – There is hereby levied at the rate of seventy cents (70 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2018, for the purpose of raising the revenue listed in the General Fund, Article II., Section 2, of this Ordinance.

**SECTION 2** – There is hereby levied at the rate of four cents (4 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2018, for the purpose of raising the revenue listed in the General Fund, Article II., Section 2, of this Ordinance to equal the expenditures listed as CH&S Fire Commission Four Cents and South Mills Fire Commission Four Cents in the General Fund, Article II, Section 1, of this Ordinance.

**SECTION 3** – The rate of tax as shown in Section 1 and 2 above is based upon a total valuation of property for the purpose of taxation of \$1,080,699,334 and an estimated collection rate of ninety-six percent (96.582%) for real property and ninety-seven percent (96.95%) for vehicles.

**SECTION 4** – There is hereby levied a tax at the rate of one cent (1 cent) per One Hundred Dollar (\$100) valuation of property listed for the taxes as of January 1, 2018, located within the South Mills Fire Protection District for the purpose of raising the revenue listed in the South Mills Fire Commission Fund, Article V., of this Ordinance.

**SECTION 5** – The rate of tax as shown in Section 4 above is based upon a total valuation of property for the purpose of taxation of \$401,676,598 with an estimated collection rate of ninety-six percent (96.582%) for real property and ninety-seven percent (96.95%) for vehicles.

**SECTION 6** – There is hereby levied at the rate of one cent (1 cent) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2018, located within the Courthouse-Shiloh Fire Protection District for the purpose of raising the revenue listed in the Courthouse-Shiloh Fire Commission Fund, Article IV, of the Ordinance.

**SECTION 7** – The rate of tax as shown in Section 6 above is based upon a total valuation of property for the purpose of taxation of \$655,973,321 and an estimated collection rate of ninety-six percent (96.582%) for real property and ninety-seven percent (96.95%) for vehicles.

## **ARTICLE XXIV. OTHER PROVISIONS**

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

- (a) He may transfer amounts between objects of expenditure within a department except salary amounts without limitations.
- (b) He may transfer amounts up to \$10,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- (c) He may not transfer any amounts between funds or from any contingency appropriation within any fund.

- (d) He will assign legal costs to departments based upon the legal issue involved.
- (e) He is authorized to approve expenditures up to ten thousand dollars.
- (f) He may approve acceptance and expenditure of emergency funding from state or federal sources (ie. LIEAP) up to \$10,000 with an official report on such funding at the next regular meeting of the Board of Commissioners.

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

- (a) As provided by G.S. 159-25(b), the Board has authorized dual electronic signatures for each check or draft that is made on County funds. The signatures on the County accounts have been approved by the Board of Commissioners.
- (b) All legal outstanding encumbrances at June 30, 2018 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019.
- (c) The Board authorizes one principal account as the central depository for funds received by the Finance Director. Other accounts authorized by the Board can be used for special purposes such as the enterprise fund and various trust accounts. Current accounting techniques shall be used to assure that all funds will be properly accounted for in the financial records of the County.
- (d) Amendments to this Budget Ordinance and any accompanying fee schedule, taxes or appropriations are allowed as provided herein or by board approval in accordance with G.S. 159-15.

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

1. Lease of routine business equipment;
2. Consultant, professional, or maintenance service agreements;
3. Purchase of supplies, materials, or equipment where formal bids are not required by law;
4. Applications for and agreements for the acceptance of grant funds from Federal, State, public, private and non-profit organizations sources, and other funds from other government units, for services to be rendered which have been approved by the Board of Commissioners;

5. Construction and repair projects within the budget limits or as approved by the Board of Commissioners;
6. Liability, health, life, disability, casualty, property or other insurance or performance bonds;
7. Other administrative contracts which include agreements approved by the Board of Commissioners.

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

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

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

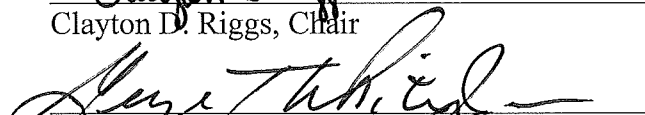
**SECTION 6** -Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

A public hearing on this Budget Ordinance was held on June 4, 2018.

This Budget Ordinance was adopted on the 4<sup>th</sup> day of June, 2018


CAMDEN COUNTY BOARD OF COMMISSIONERS

  
Clayton D. Riggs, Chair

  
George T. White, Vice-Chairman

ATTEST:

  
Karen Davis  
Clerk to the Board

  
Kenneth Bowman  
Budget Officer/County Manager

