

Ordinance No. 2020-06-01
AN ORDINANCE OF
THE BOARD OF COUNTY COMMISSIONERS OF
CAMDEN COUNTY, NORTH CAROLINA,
RELATING TO THE FY 2020 – 2021 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 2020-2021, adopted by the Board of Commissioners on June 1, 2020. 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, 2020 and ending June 30, 2021 in accordance with the Budget Ordinance and the chart of accounts heretofore established for this county.

Governing Body.....	\$104,317
County Administration.....	236,625
Elections.....	141,557
Finance.....	214,514
Personnel.....	65,982
Tax Supervisor.....	508,530
Legals.....	40,000
Register of Deeds.....	268,087
Planning.....	347,091
Inspections.....	212,924
Economic Development Commission.....	125,601
Building & Grounds.....	453,636
Sheriff.....	1,924,313
School Resource Officer (SRO).....	135,080
Jury Commission.....	96
Court Facilities.....	62,140
Public Works Administration.....	150,953
Fleet Vehicles.....	7,050
Traffic.....	3,060
Solid Waste.....	743,715
Public Health.....	125,555
Extension.....	171,308
County Public Library.....	234,292

Parks & Recreation	300,301
DDJP (JCPC)	80,384
Senior Center	232,787
Post-Employment Benefits	12,750
Non-Departmental.....	210,729
Soil/Water Conservation.....	79,786
Capital Outlay/Debt Service	1,089,189
Special Appropriations:	
Albemarle Commission	7,251
EMS	562,250
Conservation/Forestry.....	64,067
RC&D	750
Central Communications	301,000
Emergency Management	33,400
S. Camden Water & Sewer	0
MLK Funding	800
Special Funding	1,000
CH&S Fire Commission Four Cents	265,686
South Mills Fire Commission Four Cents	166,074
Social Services	337,056
Schools – Contribution to Capital Reserve.....	405,878
Schools – Current Expense	2,600,000
Albemarle Hopeline	2,000
College of the Albemarle	40,000
Camden Food Pantry.....	2,000
Albemarle Food Bank	2,500
Camden Museum	1,000
Alb. Dist. Jail Operations.....	295,000
Rural Ready Grant Match	100,000
Dismal Swamp Visitor's Center	5,000
4-H Insurance	53,004
Contingency	40,000

TOTAL GENERAL FUND

\$13,568,068

SECTION 2 – Revenues: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem and Vehicle Taxes:

Budget Year	\$8,146,812
Prior Years Summary.....	517,700
Penalties and Interest	50,000
House Bill 1779	100

Other Taxes and Licenses:

State 1 cent Sales Tax	565,000
Local Sales Tax - Art. 40	295,000
Local Sales Tax - Art. 42	182,000

Unrestricted Intergovernmental:

ABC Profits.....	36,000
Refuge Revenue Sharing.....	8,500
Beer and Wine Tax	45,000
Utilities Franchise Fees	700,000
Medicaid Hold Harmless	460,000

Restricted Intergovernmental:

State Grants – JJDP	64,812
Soil/Water Funds	15,000
Capital Reserve & Transfer Tax for Capital Debt Service	187,262
Court Facilities Fees	21,000
Alb. Comm. Nutrition Site.....	6,000
School Resource Officer	71,000
School Capital Reserve Fund for School Debt Service	982,806
Senior Center Grants.....	7,000
Senior Center State Grants.....	0
Health & Wellness Grant.....	1,500

Fees and Permits:

Register of Deeds Fees.....	150,450
Building Permits and Planning Fees	103,100
Land Use Fees.....	15,000
Leased Property	20,000
Tire Disposal Dist	14,000
White Goods Disposal Dist.....	4,500
Recyclables	6,000
Disposables Tax Distribution.....	5,000
Electronics Management.....	800
Solid Waste Fee	300,000
Cable Franchise Fee	39,000
Gun Permit Fees.....	15,000
Golf Cart Fees	200
Pet/Privilege Licenses.....	250
5 Cents Per Bottle Fees	3,600
Extension Fees	2,500
Library Fees	5,200
Recreation Fees.....	20,000
Senior Center Participation Fees.....	2,500

Sales and Services:

Jail Fees.....	2,500
Sheriff's Officer Fees.....	15,000
Sale of Fixed Assets.....	3,500
LESO Sheriff's Equipment Disposal	10,000
Fines & Forfeitures	60,000
911 Fees for GIS	3,900

Other:

Sheriff's Department Grants & Donations	1,500
Interest.....	30,000
Miscellaneous	14,100
Appropriated Fund Balance	330,976

TOTAL GENERAL FUND**\$13,568,068****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, 2020 and ending June 30, 2021.

R/O Plant Operation Expenses.....	451,184
Waste Water Operation Expenses.....	328,116
Distribution Expenses	456,357
Debt Service.....	<u>682,087</u>
	\$1,917,744

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, 2020 and ending June 30, 2021.

Sale of Water.....	1,070,000
Sewer Fees	100,000
Connection Fees.....	55,000
Miscellaneous	38,050
Fund Balance Appropriated	150,000
Capital Reserve Fund.....	203,568
General Fund Contribution	<u>97,559</u>
	\$1,917,744

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, 2020 and ending June 30, 2021.

Fund Balance Reserve.....	52,250
Membrane Reserve	<u>20,250</u>
	\$72,500

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, 2020 and ending June 30, 2021.

System Development Fees.....	43,500
Membrane Reserve Contribution.....	20,250
Interest.....	1,000
R/O Upgrade.....	<u>7,750</u>
	\$72,500

ARTICLE V. 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, 2020 and ending June 30, 2021.

General Expenses.....	224,493
Debt Service.....	<u>117,614</u>
	\$342,107

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, 2020 and ending June 30, 2021.

Fire Tax.....	66,421
4 Cent County Match.....	265,686
Leased Property	9,000
Interest Earnings	<u>1,500</u>
	\$342,107

ARTICLE VI. 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, 2020 and ending June 30, 2021.

General Expenses.....	147,385
Debt Service.....	<u>114,767</u>
	\$262,152

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Fire Tax.....	41,518
4 Cent County Match.....	166,073
Grant.....	47,250
Fund Balance.....	6,811
Interest.....	<u>500</u>
	\$262,152

ARTICLE VII. SOCIAL SERVICES

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Public Assistance	176,002
Administrative Expenses	<u>1,134,395</u>
	\$1,310,397

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

County Appropriations.....	438,098
State/Federal Funds.....	872,299
	<u>\$1,310,397</u>

ARTICLE VIII. 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, 2020 and ending June 30, 2021.

Watershed Projects & Expenses	\$45,085
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It is estimated that the following revenues will be available in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Watershed Improvement Fee	44,085
Miscellaneous	<u>1,000</u>
	<u>\$45,085</u>

ARTICLE IX. REVALUATION RESERVE FUND

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Reserved for Revaluation Expenses.....	\$2,000
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It is estimated that the following revenues will be available in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Fund Balance Appropriated	0
Interest.....	<u>2,000</u>
	<u>\$2,000</u>

ARTICLE X. CAPITAL RESERVE FUND

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Debt Service.....	190,204
Capital Projects	404,500
USDA Debt Reserve	<u>540,300</u>
	<u>\$1,135,004</u>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Land Transfer Tax Collections	450,000
Investment Earnings.....	10,000
County Contribution	325,000
Fund Balance Appropriated	<u>350,004</u>
	\$1,135,004

ARTICLE XI. SCHOOL CAPITAL RESERVE FUND

The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Debt Service.....	576,927
School Capital Outlay	405,878
Fund Reserves	0
Camden Plantation Funds for Capital Outlay	<u>150,000</u>
	\$1,132,805

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Local Option & Restricted Sales Tax	979,805
Investment Earnings.....	3,000
Camden Plantation	<u>150,000</u>
	\$1,132,805

ARTICLE XII. DISMAL SWAMP VISITOR CENTER FUND

The following amounts are hereby appropriated in the Dismal Swamp Visitor Center Fund for the purpose of operating the Center with funds received from NCDOT for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Center Operating Expenses.....	\$160,018
DOT Funds.....	142,857
Gift Shop Contribution	12,000
General Fund Contribution	5,000
Miscellaneous	161.00
Tourism Authority Contribution.....	<u>0</u>
	\$160,018

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Gift Shop Revenues	\$37,000
Gift Shop Expenses.....	\$37,000

ARTICLE XIII. 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, 2020 and ending June 30, 2021.

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

ARTICLE XIV. 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, 2020 and ending June 30, 2021.

Park Operations.....	38,850
Mill Town Pier	<u>55,000</u>
	\$93,850

It is estimate that the following revenues will be available in the Community Park Trust Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

County Contribution	\$20,000
NC Wildlife Contribution	0
Interest.....	500
Fund Balance Appropriated	<u>73,350</u>
	\$93,850

ARTICLE XV. 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, 2020 and ending June 30, 2021.

Technology	\$5,600
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Register of Deeds Technology Funds	5,590
Interest.....	10
	\$5,600

ARTICLE XVI. CODE ENFORCEMENT REVOLVING FUND

The following amounts are hereby appropriated in the Code Enforcement Revolving Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Demolition Expenses	\$29,600
Fee Collection	3,000
Fund Balance Appropriated	<u>26,600</u>
	\$29,600

ARTICLE XVII. STORMWATER MANAGEMENT UTILITY FUNDS

At the May 5, 2014 Board of Commissioners meeting Ordinance No. 2014-05-01 was approved. This Ordinance established the South Mills Watershed, the Sawyer's Creek Watershed, the North River Watershed and the Shiloh Watershed and the parcel fee rates relating to each watershed. 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, 2020 and ending June 30, 2021.

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, 2020 and ending June 30, 2021.

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, 2020 and ending June 30, 2021.

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

The following estimated revenues will be available for funding the programs designed to protect and manage water quality and quantity in the **Shiloh Watershed Fund** (Fund 39) for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Watershed Expenses\$20,050

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

ARTICLE XVIII. TOURISM DEVELOPMENT AUTHORITY

The following amounts are hereby appropriated in the Tourism Development Authority budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

General Expenses.....20,940
Dismal Swamp Visitor Center5,000
\$25,940

Donations1,000
Occupancy Tax Collections15,000
Interest Earnings600
Appropriated Fund Balance9,340
\$25,940

ARTICLE XIX. TAX PENALTIES SCHOOL FUND

The following amounts are hereby appropriated in the Tax Penalties School Fund budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

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, 2020 and ending June 30, 2021.

Tax Penalties5,000
Interest on Investments100
Fund Balance Appropriated3,000
\$8,100

ARTICLE XX. 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, 2020 and ending June 30, 2021.

Commerce Park Projects.....1,083,444

Economic Dev Incentive.....	40,000
	\$1,123,444
County Contribution	0
NC Dept of Commerce – Grant	119,181
Fund Balance Appropriated	964,263
	\$1,083,444

ARTICLE XXI. 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 \$405,878.

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, 2020 and ENDING JUNE 30, 2021” 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 XXII. 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, 2020, 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, 2020, 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 \$1,146,604,941 and an estimated collection rate of ninety-five percent (95.970%) for real property and ninety-six percent (96.534%) 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, 2020,

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 \$432,410,011 with an estimated collection rate of ninety-five percent (95.970%) for real property and ninety-six percent (96.534%) 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, 2020, 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 \$691,769,463 and an estimated collection rate of ninety-five percent (95.970%) for real property and ninety-six percent (96.534%) for vehicles.

ARTICLE XXIII. 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, 2020 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021.
- (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.

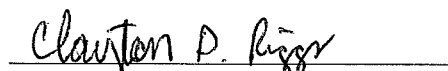
SECTION 6 -Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

A public hearing on this Budget Ordinance was held on June 1, 2020.


This Budget Ordinance was adopted on the 1st day of June, 2020

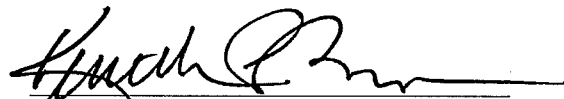
CAMDEN COUNTY BOARD OF COMMISSIONERS


George T. White, Chair


Clayton D. Riggs, Vice-Chairman

ATTEST:


Karen Davis
Clerk to the Board


Kenneth Bowman
Budget Officer/County Manager

