

Ordinance No. 2021-06-01
AN ORDINANCE OF
THE BOARD OF COUNTY COMMISSIONERS OF
CAMDEN COUNTY, NORTH CAROLINA,
RELATING TO THE FY 2021 – 2022 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 2021-2022, adopted by the Board of Commissioners on June 7, 2021. 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, 2021 and ending June 30, 2022 in accordance with the Budget Ordinance and the chart of accounts heretofore established for this county.

Governing Body.....	\$102,117
County Administration.....	261,629
Elections.....	142,463
Finance.....	243,501
Personnel.....	75,875
Tax Supervisor.....	496,249
Legals.....	40,000
Register of Deeds.....	258,145
Planning	359,657
Inspections	226,123
Economic Development Commission.....	144,702
Building & Grounds.....	436,144
Sheriff	1,946,184
School Resource Officer (SRO).....	201,155
Jury Commission	96
Court Facilities.....	64,640
Public Works Administration	149,895
Fleet Vehicles.....	7,050
Traffic	3,060
Solid Waste	748,715
Public Health.....	128,147
Extension.....	175,693
County Public Library.....	253,118
Parks & Recreation	300,948

DDJP (JCPC)	83,538
Senior Center	180,775
Post-Employment Benefits	12,672
Non-Departmental.....	234,193
Soil/Water Conservation.....	81,458
Capital Outlay/Debt Service	1,089,189
Special Appropriations:	
Albemarle Commission	7,391
EMS	613,376
Conservation/Forestry.....	65,480
RC&D	750
Central Communications	303,587
Emergency Management	26,431
S. Camden Water & Sewer	178,883
Special Funding	1,000
CH&S Fire Commission Four Cents	285,381
South Mills Fire Commission Four Cents	176,402
Social Services	398,643
Schools – Contribution for Non-Certified Employees.....	20,000
Schools – Contribution to Capital Reserve.....	405,878
Schools – Current Expense	2,600,000
Albemarle Hopeline	2,500
College of the Albemarle	40,000
Camden Food Pantry.....	2,500
Albemarle Food Bank.....	2,000
Camden Museum	1,000
Alb. Dist. Jail Operations.....	288,148
Rural Ready Grant Match	100,000
4-H Insurance.....	53,004
Contingency	40,000

TOTAL GENERAL FUND

\$14,061,485

SECTION 2 – Revenues: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Ad Valorem and Vehicle Taxes:

Budget Year	\$8,312,459
Prior Years Summary.....	547,700
Penalties and Interest	50,000
House Bill 1779	100

Other Taxes and Licenses:

State 1 cent Sales Tax	600,000
Local Sales Tax - Art. 40	335,000
Local Sales Tax - Art. 42	200,000

Unrestricted Intergovernmental:

ABC Profits.....	36,000
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Refuge Revenue Sharing.....	8,500
Beer and Wine Tax	44,000
Utilities Franchise Fees.....	700,000
Medicaid Hold Harmless	475,000
Restricted Intergovernmental:	
State Grants – JJDP.....	64,812
Soil/Water Funds	25,000
Capital Reserve & Transfer Tax for Capital Debt Service	187,262
Court Facilities Fees	20,000
Alb. Comm. Nutrition Site.....	6,000
School Resource Officer	80,000
School Capital Reserve Fund for School Debt Service	982,506
Senior Center Grants.....	6,500
Senior Center State Grants.....	0
Health & Wellness Grant.....	0
Fees and Permits:	
Register of Deeds Fees.....	181,000
Building Permits and Planning Fees	129,000
Land Use Fees.....	10,000
Leased Property	25,000
Tire Disposal Dist	14,000
White Goods Disposal Dist.....	3,500
Recyclables	10,000
Disposables Tax Distribution.....	5,000
Electronics Management.....	800
Solid Waste Fee	300,000
Cable Franchise Fee.....	39,000
Gun Permit Fees.....	28,500
Golf Cart Fees	200
Pet/Privilege Licenses	250
5 Cents Per Bottle Fees	4,200
Extension Fees	3,100
Library Fees	2,600
Recreation Fees	13,000
Senior Center Participation Fees.....	2,000
Sales and Services:	
Jail Fees.....	2,000
Sheriff's Officer Fees.....	15,000
Sale of Fixed Assets.....	500
LESO Sheriff's Equipment Disposal	10,000
Fines & Forfeitures	50,000
911 Fees for GIS	3,900
Other:	
Sheriff's Department Grants & Donations	1,500
Interest.....	30,000
Miscellaneous	13,000
Appropriated Fund Balance	440,796

TOTAL GENERAL FUND

\$14,061,485

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, 2021 and ending June 30, 2022.

R/O Plant Operation Expenses.....	468,810
Waste Water Operation Expenses.....	402,321
Distribution Expenses	395,850
Debt Service	<u>682,087</u>
	\$1,949,068

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, 2021 and ending June 30, 2022.

Sale of Water.....	1,070,000
Sewer Fees	100,000
Connection Fees	55,000
Miscellaneous	38,050
Fund Balance Appropriated	100,000
Capital Reserve Fund	407,135
General Fund Contribution	<u>178,883</u>
	\$1,949,068

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

General Expenses.....	250,488
Debt Service.....	<u>100,000</u>
	\$350,488

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, 2021 and ending June 30, 2022.

Fire Tax.....	68,097
4 Cent County Match.....	272,391
Leased Property	9,000
Interest Earnings	<u>1,000</u>
	\$350,488

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, 2021 and ending June 30, 2022.

General Expenses.....	115,233
Debt Service.....	<u>114,767</u>
	\$230,000

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Fire Tax.....	42,094
4 Cent County Match.....	168,378
Fund Balance.....	19,028
Interest.....	<u>500</u>
	\$230,000

ARTICLE VII. SOCIAL SERVICES

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Public Assistance	172,391
Administrative Expenses	<u>1,105,312</u>
	\$1,277,703

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

County Appropriations.....	398,643
State/Federal Funds.....	<u>879,060</u>
	\$1,277,703

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

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

ARTICLE IX. REVALUATION RESERVE FUND

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

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

ARTICLE X. CAPITAL RESERVE FUND

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Debt Service.....	187,262.00
Capital Projects	523,369.21
USDA Debt Reserve	<u>540,300.00</u>
	\$1,250,931.21

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Land Transfer Tax Collections	550,000.00
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Investment Earnings.....	5,000.00
County Contribution	325,000.00
Fund Balance Appropriated	<u>370,931.21</u>
	\$1,250,931.21

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, 2021 and ending June 30, 2022.

Debt Service.....	576,927
Fund Reserves.....	451,073
Camden Plantation Funds for Capital Outlay	<u>150,000</u>
	\$1,178,000

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Local Option & Restricted Sales Tax	1,025,000
Investment Earnings.....	3,000
Camden Plantation	<u>150,000</u>
	\$1,178,000

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, 2021 and ending June 30, 2022.

Center Operating Expenses.....	\$154,407
DOT Funds.....	142,857
Gift Shop Contribution	10,500
General Fund Contribution	1,000
Miscellaneous	50
Tourism Authority Contribution.....	<u>0</u>
	\$154,407

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Gift Shop Revenues	\$29,500
Gift Shop Expenses.....	\$29,500

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

Park Operations.....94,350
\$94,350

It is estimated that the following revenues will be available in the Community Park Trust Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

County Contribution\$93,850
Interest.....500
\$94,350

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, 2021 and ending June 30, 2022.

Technology\$11,600
Register of Deeds Technology Funds.....5,590
Interest.....10
Fund Balance.....6,000
\$11,600

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

General Expenses	31,255
Dismal Swamp Visitor Center	<u>1,000</u>
	\$32,255
Donations	1,000
Occupancy Tax Collections	15,000
Interest Earnings	600
Appropriated Fund Balance	<u>15,655</u>
	\$32,255

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, 2021 and ending June 30, 2022.

School Current Expense.....	\$8,100
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It is estimate that the following revenues will be available in the Tax Penalties School Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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

ARTICLE XX. EDC PROJECT FUND

The following amounts are hereby appropriated in the EDC Project Fund for the purpose of developing the Camden Commerce Park in South Mills for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Commerce Park Projects.....	933,304.66
Economic Dev Incentive.....	<u>40,000.00</u>
	\$973,304.66
County Contribution	273,436.90
NC Dept of Commerce – Grant	<u>699,867.76</u>
	\$973,304.66

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 \$385,878.

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, 2021 and ENDING JUNE 30, 2022” 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.

SECTION 4 – The amount of twenty thousand dollars (\$20,000) is hereby appropriated for funding a one-time Cost of Living increase for non-certified employees that the School Superintendent requested for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

ARTICLE XXII. TAX LEVY

SECTION 1 – There is hereby levied at the rate of eighty-three cents (83 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2021, for the purpose of raising the revenue listed in the General Fund, Article II., Section 2, of this Ordinance.

The additional thirteen cent (13 cent) increase is broken out as follows: ten cents (10 cents) shall be applied to the additional debt service incurred for the financing of \$33M over 30 years; the additional three cent (3 cent) is appropriated for added operational costs for the new high school. The new high school was approved by referendum during the 2020 election cycle.

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, 2021, 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, 2021, located within the South Mills Fire Protection & Courthouse-Shiloh Fire Protection District for the purpose of raising the revenue listed in the South Mills Fire Commission Fund, Article VI., and Courthouse-Shiloh 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 (South Mills) & \$691,769,463 (Courthouse-Shiloh) with an estimated collection rate of ninety-five percent (95.970%) in South Mills & ninety-five percent (95.970%) in Courthouse-Shiloh for real property and ninety-six percent (96.534%) in South Mills & ninety-six percent (96.534%) in Courthouse-Shiloh 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) They may transfer amounts between objects of expenditure within a department except salary amounts without limitations.
- (b) They may transfer amounts up to ten thousand dollars (\$10,000.00) between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- (c) They may not transfer any amounts between funds or from any contingency appropriation within any fund.
- (d) They will assign legal costs to departments based upon the legal issue involved.
- (e) They are authorized to approve expenditures up to ten thousand dollars (\$10,000.00).
- (f) They may approve acceptance and expenditure of emergency funding from state or federal sources (i.e. LIEAP) up to ten thousand dollars (\$10,000.00) 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, 2021 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022.
- (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 7, 2021.

This Budget Ordinance was adopted on the 7th day of June, 2021


CAMDEN COUNTY BOARD OF COMMISSIONERS




Ross B. Munro, Acting Chair


Clayton D. Riggs, Commissioner

ATTEST


Karen Davis
Clerk to the Board


Kenneth Bowman
Budget Officer/County Manager