

Ordinance No. 2023-06-01
AN ORDINANCE OF
THE BOARD OF COUNTY COMMISSIONERS OF
CAMDEN COUNTY, NORTH CAROLINA,
RELATING TO THE FY 2023 – 2024 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 2023-2024, adopted by the Board of Commissioners on June 5, 2023. 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, 2023 and ending June 30, 2024 in accordance with the Budget Ordinance and the chart of accounts heretofore established for this county.

Governing Body	\$140,583
County Administration.....	268,193
Elections.....	176,290
Finance.....	278,520
Personnel.....	128,735
Tax Supervisor	571,314
Legals	50,000
Register of Deeds	313,757
Planning	356,961
Inspections	293,845
Economic Development Commission.....	48,301
Building & Grounds.....	592,980
Sheriff	3,375,895
School Resource Officer (SRO).....	314,207
Jury Commission	108
Court Facilities.....	19,820
Public Works Administration	139,360
Traffic	5,100
Solid Waste	838,615
Public Health.....	136,555
Extension.....	200,794
County Public Library.....	235,327
Parks & Recreation	402,573
Museum.....	26,819

Emergency Medical Services.....	199,036
DDJP (JCPC)	83,809
Senior Center	157,196
Non-Departmental.....	374,620
Soil/Water Conservation.....	88,899
Capital Outlay/Debt Service	1,151,497
Special Appropriations:	
Albemarle Commission	7,500
EMS	648,645
Conservation/Forestry	76,285
RC&D	750
Central Communications	407,704
Emergency Management	42,682
S. Camden Water & Sewer	169,939
Special Funding	1,800
CH&S Fire Commission Four Cents	383,105
South Mills Fire Commission Four Cents	251,038
Social Services.....	591,033
Schools – Contribution to Capital Reserve.....	587,200
Schools – Current Expense	3,000,000
New High School Operating Expense	706,750
Albemarle Hopeline.....	3,000
College of the Albemarle.....	47,250
Revaluation Fund.....	30,000
Camden Food Pantry.....	3,000
Albemarle Food Bank.....	3,000
Camden Museum	1,000
Friends of the Dismal Swamp.....	1,000
Alb. Dist. Jail Operations.....	275,000
Grant Match	10,000
4-H Insurance.....	53,004
Albemarle Tidelands Retiree.....	10,500
Contingency	40,000

TOTAL GENERAL FUND **\$18,320,894**

SECTION 2 – Revenues: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Ad Valorem and Vehicle Taxes:

Budget Year	\$9,649,673
Prior Years Summary.....	401,500
Penalties and Interest	40,000
House Bill 1779	100

Other Taxes and Licenses:

State 1 cent Sales Tax	700,000
Local Sales Tax - Art. 40	375,000
Local Sales Tax - Art. 42	220,000
Local Sales Tax – Art. 44.....	100

Unrestricted Intergovernmental:	
ABC Profits.....	36,000
Refuge Revenue Sharing.....	8,500
Utilities Franchise Fees.....	700,000
Medicaid Hold Harmless	100,000
Restricted Intergovernmental:	
State Grants – JJDP.....	64,812
Soil/Water Funds	20,000
Capital Reserve & Transfer Tax for Capital Debt Service	187,262
Court Facilities Fees	20,000
Alb. Comm. Nutrition Site.....	2,000
School Resource Officer	131,530
School Capital Reserve Fund for School Debt Service	982,506
New High School Operating Revenue.....	706,750
Senior Center Grants.....	5,300
Fees and Permits:	
Register of Deeds Fees.....	211,500
Building Permits and Planning Fees	189,700
Land Use Fees.....	5,000
Leased Property	60,000
Tire Disposal Dist	15,000
White Goods Disposal Dist.....	4,000
Recyclables	21,000
Disposables Tax Distribution.....	6,000
Electronics Management.....	100
Solid Waste Fee	320,000
Cable Franchise Fee	40,000
Gun Permit Fees.....	13,600
Golf Cart Fees	300
Pet/Privilege Licenses	250
5 Cents Per Bottle Fees	5,000
Extension Fees	2,000
Library Fees	1,800
Recreation Fees	18,000
Senior Center Participation Fees.....	1,000
Sales and Services:	
Jail Fees.....	3,000
Sheriff's Office Fees	15,000
Sale of Fixed Assets.....	2,000
Fines & Forfeitures	55,000
911 Fees for GIS	500
Other:	
Sheriff's Office Grants & Donations	1,000
Interest.....	20,000
Miscellaneous	23,900
Appropriated Fund Balance	2,935,211

TOTAL GENERAL FUND

\$18,320,894

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, 2023 and ending June 30, 2024.

R/O Plant Operation Expenses.....	605,547
Waste Water Operation Expenses.....	476,833
Distribution Expenses	634,531
Debt Service.....	<u>329,492</u>
	\$2,046,403

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, 2023 and ending June 30, 2024.

Sale of Water.....	1,359,600
Sewer Fees	110,000
Connection Fees.....	75,000
Miscellaneous	28,550
Fund Balance Appropriated	100,000
Capital Reserve Fund.....	203,314
General Fund Contribution	<u>169,939</u>
	\$2,046,403

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, 2023 and ending June 30, 2024.

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, 2023 and ending June 30, 2024.

System Development Fees.....	31,000
Interest.....	1,000
R/O Upgrade.....	<u>40,500</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, 2023 and ending June 30, 2024.

General Expenses.....	388,880
Debt Service.....	<u>100,000</u>
	\$488,880

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, 2023 and ending June 30, 2024.

Fire Tax.....	95,776
4 Cent County Match.....	383,104
Leased Property	9,000
Interest Earnings	<u>1,000</u>
	\$488,880

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, 2023 and ending June 30, 2024.

General Expenses.....	231,296
Debt Service.....	<u>113,000</u>
	\$344,296

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Fire Tax.....	62,759
4 Cent County Match.....	251,037
Grant.....	30,000
Interest.....	<u>500</u>
	\$344,296

ARTICLE VII. SOCIAL SERVICES

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Public Assistance	217,864
Administrative Expenses	<u>1,298,354</u>
	\$1,516,218

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

County Appropriations.....	591,033
State/Federal Funds.....	<u>925,185</u>
	\$1,516,218

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, 2023 and ending June 30, 2024.

Watershed Projects & Expenses\$44,160

It is estimated that the following revenues will be available in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Watershed Improvement Fee43,160
Miscellaneous1,000
\$44,160

ARTICLE IX. REVALUATION RESERVE FUND

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Reserved for Revaluation Expenses.....\$30,500

It is estimated that the following revenues will be available in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Fund Balance Appropriated30,000
Interest.....500
\$30,500

ARTICLE X. CAPITAL RESERVE FUND

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Debt Service.....576,947
USDA Debt Reserve540,300
\$1,117,247

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Land Transfer Tax Collections700,000
Investment Earnings.....5,000
Fund Balance Appropriated412,247
\$1,117,247

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, 2023 and ending June 30, 2024.

Debt Service.....	574,000
Fund Reserves.....	1,490,612
School Capital Outlay.....	590,000
Camden Plantation Funds for Capital Outlay	<u>150,000</u>
	\$2,804,612

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Local Option & Restricted Sales Tax	1,045,000
Investment Earnings.....	3,000
New High School Debt Service Revenue.....	1,606,612
Camden Plantation.....	<u>150,000</u>
	\$2,804,612

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, 2023 and ending June 30, 2024.

Center Operating Expenses.....	\$176,447
DOT Funds.....	160,000
Gift Shop Contribution	12,888
Tourism Authority Contribution.....	<u>3,559</u>
	\$176,447

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Gift Shop Revenues	\$35,000
Gift Shop Expenses.....	\$35,000

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, 2023 and ending June 30, 2024.

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

ARTICLE XIV. REGISTER OF DEEDS AUTOMATION ENHANCEMENT AND PRESERVATION FUND

The following amounts are hereby appropriated in the Register of Deeds Automation Enhancement and Preservation Fund for the purpose of funding for computer and imaging technology for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Technology	\$11,000
Register of Deeds Technology Funds	5,000
Interest.....	10
Fund Balance.....	<u>5,990</u>
	\$11,000

ARTICLE XV. CODE ENFORCEMENT REVOLVING FUND

The following amounts are hereby appropriated in the Code Enforcement Revolving Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Demolition Expenses	\$59,600
Fee Collection	3,050
Fund Balance Appropriated	<u>56,550</u>
	\$59,600

ARTICLE XVI. 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, 2023 and ending June 30, 2024.

Watershed Expenses & Reserve	\$14,125
Estimated Revenue.....	\$14,125

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, 2023 and ending June 30, 2024.

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, 2023 and ending June 30, 2024.

Watershed Expenses \$13,885

Estimated Interest & Fees Collected..... \$13,885

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, 2023 and ending June 30, 2024.

Watershed Expenses \$14,279

Estimated Interest & Fees Collected..... \$14,279

ARTICLE XVII. TOURISM DEVELOPMENT AUTHORITY

The following amounts are hereby appropriated in the Tourism Development Authority budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

General Expenses..... 33,976
Dismal Swamp Visitor Center 3,559
\$37,535

Donations 2,000
Occupancy Tax Collections 20,000
Interest Earnings 300
Appropriated Fund Balance 15,235
\$37,535

ARTICLE XVIII. TAX PENALTIES SCHOOL FUND

The following amounts are hereby appropriated in the Tax Penalties School Fund budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

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, 2023 and ending June 30, 2024.

Tax Penalties 3,000
Interest on Investments 100
Fund Balance Appropriated 5,000
\$8,100

ARTICLE XIX. 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 \$3,000,000 and for Capital Expense is \$587,200.

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, 2023 and ENDING JUNE 30, 2024” 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 XX. TAX LEVY

SECTION 1 – There is hereby levied at the rate of seventy-four cents (74 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed in the General Fund, Article II., Section 2, of this Ordinance.

Thirteen cents (13 cents) of the of seventy-four cents (74 cents) is allocated for the debt service and operational costs of the new high school as approved in the 2020 referendum. Ten cents (10 cents) shall be applied to the additional debt service incurred for the financing of \$33M over 30 years; three cents (3 cents) is appropriated for added operational costs.

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, 2023, 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 \$1,668,854,630 and an estimated collection rate of ninety-four percent (94.790%) for real property and ninety-seven percent (97.130%) 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, 2023, 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 \$660,660,824 with an estimated collection rate of ninety-four percent (94.790%) for real property and ninety-seven percent (97.130%) 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, 2023, 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 \$1,008,193,806 and an estimated collection rate of ninety-four percent (94.790%) for real property and ninety-seven percent (97.130%) for vehicles.

ARTICLE XXI. 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, 2023 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024.
- (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.

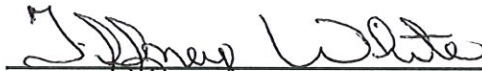
SECTION 5 -It is the policy of Camden County to not absorb any reduction in State or Federal grant funds. Any decrease shall be absorbed in the budget of the agency or department receiving funding by reducing personnel or department expenditures to stay within the County appropriations as approved.


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 5, 2023.


This Budget Ordinance was adopted on the 5th day of June, 2023

CAMDEN COUNTY BOARD OF COMMISSIONERS


Tiffney White, Chair


Ross Munro, Vice-Chair

ATTEST:


Karen Davis
Clerk to the Board


Erin Burke
Budget Officer/County Manager



