

Ordinance No. 2015-06-02

**AN ORDINANCE OF THE BOARD OF COUNTY
COMMISSIONERS OF CAMDEN COUNTY, NORTH CAROLINA,
RELATING TO THE FY 2015 – 2016 BUDGET**

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

ARTICLE I. BUDGET ORDINANCE

This Ordinance hereby incorporates, in its entirety, this Budget for the County of Camden for FY 2015-2016, adopted by the Board of Commissioners on June 15, 2015. Said Ordinance may hereafter be referred to as the “Budget Ordinance”.

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, 2015 and ending June 30, 2016 in accordance with the Budget Ordinance and the chart of accounts heretofore established for this county.

Governing Body.....	\$ 95,614
County Administration	214,667
Elections	133,494
Finance.....	201,862
Personnel.....	71,883
Tax Supervisor.....	404,850
Register of Deeds.....	202,714
Community Development/Planning	355,678
Inspections	125,300
Economic Development Commission	159,953
Building & Grounds	418,849
Sheriff	1,615,183
School Resource Officer (SRO)	65,405
Court Facilities.....	29,934
Jury Commission	118
Public Works Administration	114,107
Fleet Vehicles	10,000
Traffic	3,560
Solid Waste.....	646,413
Public Health	128,331
Extension	101,540
Legals.....	50,000
Parks & Recreation	261,180
DDJP (JCPC).....	67,631
Senior Center	121,017
Non-Departmental	198,643
Museum	5,900

Soil/Water Conservation.....	62,263
Capital Outlay/Debt Service	1,050,321
Youth Council.....	1,300
County Public Library	198,861
Special Appropriations:	
Albemarle Commission	6,613
Alb. Dist. Jail Operations.....	405,920
College of the Albemarle.....	40,000
Conservation/Forestry.....	55,422
Central Communications	251,213
Emergency Management	13,798
RC&D	750
Schools – Current Expense.....	2,072,942
Schools – Contribution to Capital Reserve.....	323,783
MLK Funding	300
Hopeline.....	2,000
Food Pantry/Bank	2,000
Social Services.....	325,000
EMS	485,000
CH&S Fire Commission Four Cents	243,453
CH&S Fire Truck Loan	219,500
South Mills Fire Commission Four Cents	145,570
4-H Insurance.....	53,004
Contingency.....	40,000
TOTAL GENERAL FUND	\$ 11,802,839

SECTION 2 – Revenues: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Ad Valorem and Vehicle Taxes:	
Budget Year	\$6,764,220
Prior Years Summary	318,850
Penalties and Interest	50,000
House Bill 1779	500
Other Taxes and Licenses:	
State 1 cent Sales Tax	565,000
Local Sales Tax - Art. 40.....	425,000
Local Sales Tax - Art. 42.....	125,000
Unrestricted Intergovernmental:	
ABC Profits	35,000
Refuge Revenue Sharing	8,500
Beer and Wine Tax	41,500
Utilities Franchise Fees.....	625,000
Medicaid Hold Harmless	650,000
Restricted Intergovernmental:	
State Grants – JJDP	51,907
Soil/Water Funds	3,600
S/W Technician Grant	21,794
Capital Reserve & Transfer Tax for Capital Debt Service	376,283

Court Facilities Fees	20,000
Alb. Comm. Nutrition Site.....	6,840
School Resource Officer.....	37,838
School Capital Reserve Fund for School Debt Service	1,005,321
Senior Center Grant	3,900
Fees and Permits:	
Register of Deeds Fees	101,500
Building Permits and Planning Fees.....	70,400
Land Use Fees.....	5,000
Leased Property	22,000
Tire Disposal Dist.....	16,000
White Goods Disposal Dist	5,000
Recyclables	12,000
Disposables Tax Distribution	5,000
Electronics Management	800
Cable Franchise Fee.....	75,000
Gun Permit Fees	15,000
Golf Cart Fees.....	240
Pet/Privilege Licenses.....	250
5 Cents Per Bottle Fees.....	3,600
Recreation Fees.....	19,500
Library Fees	2,600
Sales and Services:	
Jail Fees.....	3,000
Sheriff's Officer Fees	22,000
Sale of Fixed Assets.....	3,000
Fines & Forfeitures	80,000
911 Fees for GIS.....	30,000
Other:	
Sheriff's Department Grants & Donations	16,100
Wellness Grant.....	2,350
Interest	46,968
Miscellaneous	14,300
Appropriated Fund Balance	95,178
TOTAL GENERAL FUND	\$ 11,802,839

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, 2015 and ending June 30, 2016.

R/O Plant Operation Expenses	415,395
Waste Water Operation Expenses	407,901
Distribution Expenses.....	372,132
Debt Service.....	<u>286,980</u>
	\$1,482,408

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, 2015 and ending June 30, 2016.

Sale of Water	987,750
Sewer Fees	106,597
Connection Fees.....	30,000
Miscellaneous	40,300
Fund Balance Appropriated.....	142,761
General Fund Contribution	<u>175,000</u>
	\$1,482,408

ARTICLE IV. 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, 2015 and ending June 30, 2016.

General Expenses.....	200,275
Fire Truck	469,500
Department of Insurance Grant	60,000
Debt Service.....	<u>56,003</u>
	\$785,778

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, 2015 and ending June 30, 2016.

Fire Tax.....	60,863
4 Cent County Match.....	243,453
Leased Property	9,000
Grant	30,000
Interest Earnings	3,000
Fund Balance Appropriated.....	219,962
Co. Loan – Fire Truck	<u>219,500</u>
	\$785,778

ARTICLE V. 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, 2015 and ending June 30, 2016.

General Expenses.....	92,475
Debt Service.....	<u>104,047</u>
	\$196,522

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Fire Tax.....	36,393
4 Cent County Match.....	145,570
Interest	2,000
Fund Balance Appropriated.....	<u>12,559</u>
	\$196,522

ARTICLE VI. SOCIAL SERVICES

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Administrative Expenses	996,472
Public Assistance	<u>334,159</u>
	\$1,330,631

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

County Appropriations	325,000
Fund Balance Appropriated.....	22,036
State/Federal Funds	<u>983,595</u>
	\$1,330,631

DSS Trust Fund Revenues.....	\$33,400
DSS Trust Fund Expenses	\$33,400

ARTICLE VII. 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, 2015 and ending June 30, 2016.

General Upkeep on project	45,200
Fund Reserve	<u>5,512</u>
	\$50,712

It is estimated that the following revenues will be available in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Watershed Improvement Fee	49,724
Miscellaneous	<u>988</u>
	\$50,712

ARTICLE VIII. 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, 2015 and ending June 30, 2016.

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

ARTICLE IX. REVALUATION RESERVE FUND

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Reserved for Revaluation Expenses	\$240,230
Fund Balance Appropriated	\$240,230

ARTICLE X. CAPITAL RESERVE FUND

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Debt Service.....	356,283
Capital Projects.....	182,500
Reserved	325,000
USDA Debt Reserve.....	<u>488,300</u>
	\$1,352,083

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Land Transfer Tax Collections	300,000
Investment Earnings	20,000
County Contribution	325,000
Fund Balance Appropriated	<u>707,083</u>
	\$1,352,083

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, 2015 and ending June 30, 2016.

Debt Service.....	694,038
HS Building Capital Outlay	150,000
Camden Plantation Funds for Capital Outlay.....	<u>441,217</u>
	\$1,285,255

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Local Option Sales Tax	350,000
Investment Earnings	6,000
Camden Plantation.....	150,000
County Contribution	323,783
Fund Balance Appropriated	<u>455,472</u>
	\$1,285,255

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, 2015 and ending June 30, 2016.

Center Operating Expenses.....	\$161,180
DOT Funds	142,857
Gift Shop Contribution	7,500
Tourism Authority Contribution.....	7,500
Fund Balance Appropriated.....	<u>3,323</u>
	\$161,180

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Gift Shop Revenues	\$20,100
Gift Shop Expenses.....	\$20,100

ARTICLE XIII. 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 the One Mill Park Project for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Park Operations	\$3,050
Interest	1,500
Fund Balance Appropriated.....	<u>1,550</u>
	\$3,050

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, 2015 and ending June 30, 2016.

Technology	\$9,100
Register of Deeds Technology Funds.....	4,000
Interest	100
Fund Balance Appropriated.....	<u>5,000</u>
	\$9,100

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, 2015 and ending June 30, 2016.

Demolition Expenses	15,000
Special Assessments	<u>3,000</u>
	\$18,000

It is estimated that the following revenues will be available in the Code Enforcement Revolving Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Fee Collection	3,000
Fund Balance Appropriated	<u>15,000</u>
	\$18,000

ARTICLE XVI. WATER/SEWER UPGRADE FEE FUND

The following amounts are hereby appropriated in the Impact Fee Fund for the purpose of collecting funds from new construction projects which will have an impact on the infrastructure of Camden County for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Fund Reserve	22,000
Fees Collected.....	20,000
Interest	<u>2,000</u>
	\$22,000

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. 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, 2015 and ending June 30, 2016.

Watershed Expenses & Reserve	\$59,125
Estimated Interest & Fees Collected.....	\$59,125

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, 2015 and ending June 30, 2016.

Watershed Expenses & Reserve	\$20,100
Estimated Interest & Fees Collected.....	\$20,100

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, 2015 and ending June 30, 2016.

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, 2015 and ending June 30, 2016.

Watershed Expenses	\$19,050
Estimated Interest & Fees Collected.....	\$19,050

ARTICLE XVIII. TOURISM DEVELOPMENT AUTHORITY

The following amounts are hereby appropriated in the Tourism Development Authority budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

General Expenses.....	39,000
Dismal Swamp Visitor Center	<u>7,500</u>
	\$46,500
Occupancy Tax Collections	20,000
Interest Earnings	500
Appropriated Fund Balance	<u>26,000</u>
	\$46,500

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, 2015 and ending June 30, 2016.

School Current Expense	\$3,850
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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, 2015 and ending June 30, 2016.

Tax Penalties.....	3,750
Interest on Investments	<u>100</u>
	\$3,850

ARTICLE XXII. 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, 2015 and ending June 30, 2016.

Capital Outlay	500
Economic Dev Incentive.....	<u>40,000</u>
	\$40,500
Interest earned.....	500
Fund Balance Appropriated	<u>40,000</u>
	\$40,500

ARTICLE XXIII 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 from the General Fund is \$2,072,942.

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, 2015 and ENDING JUNE 30, 2016” as presented to the Board of Commissioners at their meeting in May 2015, 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 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 \$5,000 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 seven thousand dollars.

SECTION 2 - All legal outstanding encumbrances at June 30, 2015 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

ARTICLE XXV. TAX LEVY

SECTION 1 – There is hereby levied at the rate of sixty-four cents (64 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2015, 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, 2015, for the purpose of raising the revenue 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 \$1,035,640,646 and an estimated collection rate of ninety-six percent (96%) for real property and ninety-nine percent (99%) 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, 2015, 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 \$379,089,182 with an estimated collection rate of ninety-six point twenty-eight percent (96%).

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, 2015, 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 \$633,992,417 and an estimated collection rate of ninety-six point twenty-eight percent (96%).

A public hearing on this Budget Ordinance was held on June 8, 2015.

This Budget Ordinance was adopted on the 15th day of June, 2015 with Chairman Michael McLain, Vice Chairwoman Sandra Duckwall, Garry Meiggs, Clayton Riggs, and Tom White voting aye, and no Commissioner voting no.

CAMDEN COUNTY BOARD OF COMMISSIONERS

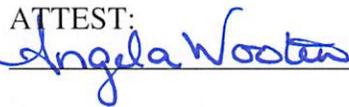


Michael McLain, Chair

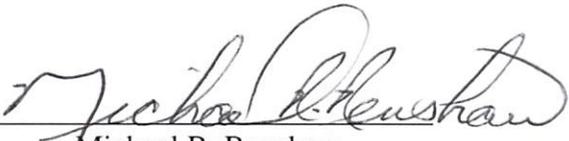


Sandra Duckwall, Vice-Chairman

ATTEST:



Clerk to the Board



Michael R. Renshaw

Budget Officer/County Manager

