

Ordinance No. 2017-06-01
AN ORDINANCE OF
THE BOARD OF COUNTY COMMISSIONERS OF
CAMDEN COUNTY, NORTH CAROLINA,
RELATING TO THE FY 2017 – 2018 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 2018-2018, adopted by the Board of Commissioners on June 5, 2017. 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, 2017 and ending June 30, 2018 in accordance with the Budget Ordinance and the chart of accounts heretofore established for this county.

Governing Body.....	\$113,019
County Administration.....	202,362
Elections.....	120,546
Finance.....	211,642
Personnel.....	72,090
Tax Supervisor.....	420,926
Register of Deeds.....	234,381
Planning.....	358,521
Inspections.....	142,392
Economic Development Commission.....	119,677
Building & Grounds.....	337,798
Sheriff.....	1,707,377
School Resource Officer (SRO).....	73,718
Court Facilities.....	26,740
Jury Commission.....	95
Public Works Administration.....	115,271
Fleet Vehicles.....	14,504
Traffic.....	3,060
Solid Waste.....	674,977
Public Health.....	130,290
Extension.....	131,116

Legals	60,000
Parks & Recreation	250,128
DDJP (JCPC)	62,288
Senior Center	132,715
Post-Employment Benefits	22,368
Non-Departmental.....	169,400
Soil/Water Conservation.....	66,413
Capital Outlay/Debt Service	1,368,095
Youth Council.....	1,850
County Public Library.....	198,084
Special Appropriations:	
Albemarle Commission	7,157
Alb. Dist. Jail Operations.....	374,461
College of the Albemarle	45,000
Conservation/Forestry.....	55,500
Central Communications	267,920
Emergency Management	28,987
RC&D	750
S. Camden Water & Sewer	62,941
Schools – Current Expense	2,600,000
Schools – Contribution to Capital Reserve.....	295,000
MLK Funding	300
Albemarle Hopeline	2,000
Camden Food Pantry.....	2,000
Albemarle Food Bank	2,000
Special Funding	75
Social Services	315,000
EMS	514,537
CH&S Fire Commission Four Cents	268,836
South Mills Fire Commission Four Cents	160,972
4-H Insurance.....	53,004
Contingency	40,000
TOTAL GENERAL FUND	\$ 12,638,283

SECTION 2 – Revenues: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Ad Valorem and Vehicle Taxes:

Budget Year	\$7,228,078
Prior Years Summary.....	416,779
Penalties and Interest	55,000
House Bill 1779	175

Other Taxes and Licenses:

State 1 cent Sales Tax	615,000
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	46,000
Utilities Franchise Fees.....	700,000
Medicaid Hold Harmless	500,000
Restricted Intergovernmental:	
State Grants – JJDP.....	51,907
Soil/Water Funds	3,600
S/W Technician Grant.....	23,125
Capital Reserve & Transfer Tax for Capital Debt Service	351,445
Court Facilities Fees	24,000
Alb. Comm. Nutrition Site.....	6,840
School Resource Officer.....	37,838
School Capital Reserve Fund for School Debt Service	986,649
Senior Center Grants.....	10,188
State Grants.....	5,354
Wellness Grant.....	2,350
Fees and Permits:	
Register of Deeds Fees.....	138,000
Building Permits and Planning Fees	82,150
Land Use Fees.....	20,000
Leased Property	20,000
Tire Disposal Dist	14,000
White Goods Disposal Dist.....	2,600
Recyclables	6,000
Disposables Tax Distribution.....	5,000
Electronics Management.....	800
Cable Franchise Fee.....	72,000
Gun Permit Fees.....	15,000
Golf Cart Fees	300
Pet/Privilege Licenses	250
5 Cents Per Bottle Fees	3,600
Extension Fees	1,150
Recreation Fees.....	17,300
Library Fees	4,800
Sales and Services:	
Jail Fees.....	3,000
Sheriff's Officer Fees.....	22,000
Sale of Fixed Assets.....	4,500
LESO Sheriff's Equipment Disposal	33,500
Fines & Forfeitures	60,000
911 Fees for GIS	10,000
Other:	
Sheriff's Department Grants & Donations	22,800
Interest.....	46,000

Miscellaneous	12,640
Fund Balance Committed	70,449
Appropriated Fund Balance	364,616

TOTAL GENERAL FUND **\$ 12,638,283**

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, 2017 and ending June 30, 2018.

R/O Plant Operation Expenses.....	413,805
Waste Water Operation Expenses.....	231,233
Distribution Expenses	435,845
Debt Service.....	<u>280,963</u>
	\$1,361,846

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, 2017 and ending June 30, 2018.

Sale of Water.....	1,017,500
Sewer Fees	120,000
Connection Fees.....	30,000
Miscellaneous	41,500
Fund Balance Appropriated	89,905
General Fund Contribution	<u>62,941</u>
	\$1,361,846

ARTICLE IV. 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 and establishing Membrane Reserve for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Fund Balance Reserve.....	43,500
R/O Upgrade	<u>104,000</u>
	\$147,500

It is estimated that the following revenues will be available in the Water/Sewer Upgrade Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

R/O-Upgrade.....	43,500
Membrane Reserve	20,000
Fund Balance Appropriated	<u>84,000</u>
	\$147,500

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, 2017 and ending June 30, 2018.

Project Expenditures \$2,656,900

It is estimated that the following revenues will be available in the Water/Sewer Project Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Fund Balance Appropriated 1,103,450
Golden LEAF Grant..... 200,000
Economic Development Administration 1,353,450
\$2,656,900

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, 2017 and ending June 30, 2018.

General Expenses..... 176,555
Debt Service..... 169,990
\$346,545

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, 2017 and ending June 30, 2018.

Fire Tax 67,209
4 Cent County Match 268,836
Leased Property 9,000
Interest Earnings 1,500
\$346,545

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, 2017 and ending June 30, 2018.

General Expenses..... 138,285
Debt Service..... 101,227
\$239,512

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Fire Tax.....	40,243
4 Cent County Match.....	160,972
Interest.....	2,000
Fund Balance Appropriated.....	<u>61,297</u>
	\$239,512

ARTICLE VIII. SOCIAL SERVICES

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Public Assistance.....	338,154
Administrative Expenses.....	<u>1,020,211</u>
	\$1,358,365

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

County Appropriations.....	315,000
Fund Balance Appropriated.....	41,715
State/Federal Funds.....	<u>1,001,650</u>
	\$1,358,365

DSS Trust Fund Revenues.....	\$39,484
DSS Trust Fund Expenses.....	\$39,484

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, 2017 and ending June 30, 2018.

General Upkeep on project.....	\$44,680
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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, 2017 and ending June 30, 2018.

Watershed Improvement Fee.....	43,680
Miscellaneous.....	<u>1,000</u>
	\$44,680

ARTICLE X. 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, 2017 and ending June 30, 2018.

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

ARTICLE XI. REVALUATION RESERVE FUND

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Reserved for Revaluation Expenses.....	\$241,730
Fund Balance Appropriated	\$240,230
Interest.....	<u>1,500</u>
	\$241,730

ARTICLE XII. CAPITAL RESERVE FUND

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Debt Service.....	351,445
Capital Projects	358,555
USDA Debt Reserve	<u>540,300</u>
	\$1,250,300

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Land Transfer Tax Collections	415,000
Investment Earnings.....	20,000
County Contribution	325,000
Fund Balance Appropriated	<u>490,300</u>
	\$1,250,300

ARTICLE XIII. SCHOOL CAPITAL RESERVE FUND

The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Debt Service.....	691,649
School Capital Outlay	295,000
Camden Plantation Funds for Capital Outlay	<u>143,676</u>
	\$1,130,325

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Local Option & Restricted Sales Tax	945,000
Investment Earnings.....	6,000
Camden Plantation	150,000
Fund Balance Appropriated	<u>29,325</u>
	\$1,130,325

ARTICLE XIV. 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, 2017 and ending June 30, 2018.

Center Operating Expenses.....	\$166,000
DOT Funds.....	142,857
Gift Shop Contribution	15,593
Miscellaneous	50
Tourism Authority Contribution.....	<u>7,500</u>
	\$166,000

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Gift Shop Revenues	\$36,000
Gift Shop Expenses.....	\$36,000

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, 2017 and ending June 30, 2018.

Park Operations.....	\$67,200
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County Contribution	\$66,700
Interest.....	<u>500</u>
	\$67,200

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, 2017 and ending June 30, 2018.

Technology	\$10,425
Register of Deeds Technology Funds	5,000
Interest.....	100
Fund Balance Appropriated	<u>5,325</u>
	\$10,425

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, 2017 and ending June 30, 2018.

Demolition Expenses	\$13,000
Fee Collection	\$13,000

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, 2017 and ending June 30, 2018.

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, 2017 and ending June 30, 2018.

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, 2017 and ending June 30, 2018.

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, 2017 and ending June 30, 2018.

Watershed Expenses	\$15,050
Estimated Interest & Fees Collected.....	\$15,050

ARTICLE XIX. TOURISM DEVELOPMENT AUTHORITY

The following amounts are hereby appropriated in the Tourism Development Authority budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

General Expenses.....	36,710
Dismal Swamp Visitor Center	<u>7,500</u>
	\$44,210
Donations	1,000
Occupancy Tax Collections	30,000
Interest Earnings	500
Appropriated Fund Balance	<u>12,710</u>
	\$44,210

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, 2017 and ending June 30, 2018.

School Current Expense.....	\$11,411
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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, 2017 and ending June 30, 2018.

Tax Penalties	5,000
Interest on Investments	100
Fund Balance Appropriated	<u>6,311</u>
	\$11,411

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, 2017 and ending June 30, 2018.

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 from the General Fund is \$2,600,000.

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, 2017 and ENDING JUNE 30, 2018” 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 sixty-seven cents (67 cents) per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1,

2017, 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, 2017, 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 \$1,046,992,785 and an estimated collection rate of ninety-six percent (96.113%) for real property and ninety-one percent (91.525%) 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, 2017, 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 \$392,695,009 with an estimated collection rate of ninety-six percent (96.113%) for real property and ninety-one percent (91.525%) 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, 2017, 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 \$647,249,103 and an estimated collection rate of ninety-six percent (96.113%) for real property and ninety-one percent (91.525%) 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 \$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 ten thousand dollars.

SECTION 2 -The Budget Officer and Finance Officer are hereby directed to make any changes in the budget of 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 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, 2017 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018.
- (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.

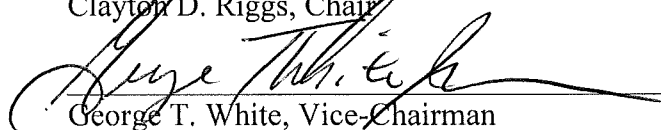
A public hearing on this Budget Ordinance was held on June 6, 2017.

This Budget Ordinance was adopted on the 6th day of June, 2017

CAMDEN COUNTY BOARD OF COMMISSIONERS

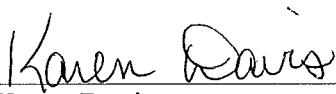


Clayton D. Riggs, Chair




George T. White, Vice-Chairman

ATTEST:



Karen Davis
Clerk to the Board



Michael Brillhart
Budget Officer/County Manager

