Camden County Board of Commissioners
South Camden Water & Sewer District Board of Directors
Board of Equalization & Review
Regular Meeting – June 1, 2026
Camden Public Library Boardroom
118 Hwy 343 North

Minutes

A duly-noticed regular meeting of the Camden County Board of Commissioners was held in boardroom of the Camden Public Library on June 1, 2026 at 7:00 PM with a Closed Session at 6:30 PM to discuss personnel and to consult with the county attorney. The Board of Commissioners also met as the South Camden Water & Sewer District Board of Directors and the Board of Equalization and Review at the conclusion of the Regular Meeting.

Call to Order
The meeting was called to order by Chair Banks at 6:30 PM. Also Present: Vice Chair Troy Leary, Commissioners Randy Krainiak, Sissy Aydlett and Tiffney White.

Administration Staff Present: County Manager Erin Burke, Clerk to the Board Karen Davis and Attorney Phillip Hornthal.

Closed Session

Motion to go into Closed Session pursuant to G.S. 143.318.11 (a)(3) for attorney-client privilege to consult with our attorney on matters which include Camden Yard LLC and North-South Development LLC v. Camden County AND Allied Properties LLC, Camden Yard LLC, North-South Development LLC, South Mills Landing LLC, Kirk-Old South Mills Development LLC, and Justin M. Old v. Camden County, Erin Burke, Hunter Munro, and Amber Curling and to discuss personnel.

RESULT:	**PASSED**
MOVER:	Sissy Aydlett
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

Motion to come out of Closed Session.

RESULT:	**PASSED**
MOVER:	Sissy Aydlett
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

Reconvene Board of Commissioners

Chair Banks reconvened the Board of Commissioners for open session.

Invocation & Pledge of Allegiance

Pastor Boyce Porter gave the invocation and the Board led the Pledge of Allegiance.

ITEM 1. Consideration of Agenda

At the request of the County Attorney the agenda was amended to add the revised Albemarle District Jail Interlocal Agreement to the Consent Agenda as Item 8.G.

Motion to amend the agenda to add the revised Albemarle District Jail Interlocal Agreement to the Consent Agenda.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

Motion to approve the agenda as amended.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

ITEM 2. Conflict of Interest Disclosure Statement

The Clerk read the conflict of interest disclosure statement, advising members of their duty under the State Government Ethics Act to avoid conflicts of interest or the appearance of conflicts. Board members were asked to identify any known conflict or appearance of conflict with respect to matters before the Board and to refrain from undue participation in such matters. No conflicts were stated.

ITEM 3. Public Comments (Agenda Related)

None.

ITEM 4. Public Hearings

A. Proposed FY 2026-2027 Budget

Motion to open the public hearing.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

County Manager Erin Burke presented the Budget Message, Proposed FY 2026-2027 Budget Ordinance and Capital Improvement Plan. The FY 2026-2027 Budget and accompanying Schedule of Fees is hereby incorporated by reference and is available in its entirety for public inspection in the County Clerk's Office.

FY 2026-2027 BUDGET MESSAGE

May 14, 2026

To the Camden County Board of Commissioners:

Pursuant to my duties as the County Manager and Budget Officer, I am pleased to present for your consideration the proposed budget for fiscal year beginning July 1, 2026. This budget has been prepared in accordance with the provisions of General Statute 159-11, the Local Government Budget and Fiscal Control Act. In accordance with the Local Government and Fiscal Control Act, all funds have been balanced using a combination of anticipated revenues and existing fund balance monies. Notice of the proposed budget will be duly posted and shared with the media. A public hearing is set for June 1, 2026.

BACKGROUND

Staff adjusted the budget calendar to get an earlier start on the process this year. We also adjusted department budget procedures and hosted a work session with staff in November to review this new system. In January mid-year budget reviews were held with an eye on the upcoming budget cycle and staff began entering budget requests and supporting documentation into their individual cloud files. The Board of Commissioners held their annual retreat in February and four Budget Work Sessions throughout April and May. During this time staff reviewed revenues, market trends, and tried to accommodate the predicted economic volatility in the coming year. Staff worked to plan for this volatility while keeping in mind the financial health and stability of County resources.

In FY 24-25 the County began providing 24-hour in-County EMS. This department has been successful in providing quality care and services to both residents and visitors. FY 25-26 marks Camden County EMS' first full year of service. Also, in FY 25-26 the County began two large construction projects. The new Camden County High School should be ready for students in Fall of 2027. Treasure Point Extension office will be completed and occupied in Fall of 2026.

The County has several utility projects underway. Previously-approved residential growth triggered the need for a 30-month moratorium on residential subdivisions and multifamily development. The County's engineering firm completed stream modeling and will submit this data to the state in May of 2026. Once modeling is reviewed and approved, the engineers can complete design work for a new wastewater plant. A new clear well has been engineered for the RO Plant. Construction for this project is anticipated to begin in Fall of 2026. A thorough review of water accounts was conducted in FY 25-26. This review and the addition of the South Mills water accounts have added many new and older accounts to the system. The County will embark on a radio-read replacement program for all water meters in the County beginning in FY 26-27.

The County's fund balance is very healthy and this budget proposes a slightly higher allocation of fund balance. There is a need to start spending these funds to make generational investments in infrastructure and plans for future County needs.

RECOMMENDED BUDGET

The FY 2025-2026 recommended budget totals $38,879,350.11 for all County operations. The General Fund is $26,841,598.00 of that total.

Revenues

The proposed budget was crafted with no change in the ad valorem tax. The proposed budget has a tax rate of $.74 per $100.00 of valuation. This is possible due to the increase in property values during the 2023 revaluation period. This rate is intended to be sensitive to the cost burden of the taxpayers while recognizing the needs of staffing, equipment replacement, and general cost increases. There is a $50.00 increase proposed for the solid waste fee to bring the FY 26-27 Solid Waste Fee to $150.00.

Additionally, revenues in the Water and Sewer funds are expected to increase. The increase in capacity fees in FY 25-26, along with continued minimum water billing increases, has allowed this fund balance to grow primarily based on new customers, with existing customers also contributing to system maintenance costs.

Revenue Source	Projection
Ad Valorem	$9,544,040.00
School Reserve Fund	$3,088,665.00
Special Revenue Fund	$1,050,300.00
Vehicle Tax	$1,187,952.00
Franchise Tax	$700,000.00
Local Sales Tax Option	$1,000,000.00
Article 40	$450,000.00
Solid Waste Fee	$425,000.00
Article 42	$275,000.00
Medicaid Hold Harmless	$500,000.00

Expenditures

Compared to the FY 2025-26 General Fund budget of $25,138,999.64, the FY 2026-27 budget proposes $26,841,598.00 which represents an increase of $1,702,598.36. The FY 2026-2027 proposed general fund budget is balanced with $8,620,639.57 in fund balance to finance additional anticipated County operational expenses. The FY 2025-26 proposed general fund budget was balanced with $8,446,466.64 in fund balance to finance County operational expenses.

Departmental Budgets

The FY 26-27 Camden County budget strategically balances essential facility enhancements, public safety investments, and modern operational efficiencies while minimizing the burden on taxpayers. To streamline county operations and debt management, utilities have been consolidated under the Buildings and Grounds Department for improved tracking and ease of payment. The county also achieved a major financial milestone by fully paying off the USDA Courthouse loan. Furthermore, solid waste expenses have been adjusted and fine-tuned, with the goal of making the service more self-sufficient through a projected fee increase.

Public safety and emergency response capabilities remain top priorities, highlighted by the addition of modern Draft One software and other Axon contracts within the Camden County Sheriff's Office budget. This department will procure two new vehicles alongside a necessary reclassification of Detective pay to aid in retention and competitive compensation. Emergency Medical Services will benefit from the addition of a new EMS supervisor vehicle to improve incident command and response. In Parks and Recreation, the budget approves vital salary adjustments and reclassifications, while earmarking $40,000 to hire a professional firm to design and engineer a brand-new parks and recreation/senior center.

County fleet modernizations extend across several other departments to ensure safe and reliable field operations. New vehicles have been allocated for the Inspections department, the Extension office, and the Sewer department, alongside a new custodial van to support maintenance staff across county facilities.

The continued collaboration with neighboring counties allows Camden to provide Animal Control services with an allocation of $167,895 for Pasquotank Animal Shelter services. The budget also accounts for the dissolution of EARL, shifting the Librarian salary directly to the county payroll, though the majority of this personnel cost will be covered through state grants. Lastly, funding has been allocated for capital purchases to properly furnish the new Treasure Point Extension Office, expanding local agricultural and educational programming for residents.

Department Name	Proposed Budget
Administration	$325,457.21
Animal Control	$236,194.34
Buildings & Grounds	$882,391.55
JCPC	$87,626.00
Debt Service	$1,030,000.00
Elections	$266,347.51
EMS	$2,970,743.56
Extension	$426,511.00
Finance	$374,646.91
Governing Body	$168,006.00
Inspections	$475,388.56
IT	$102,845.00
Legals	$80,000.00
Library	$472,078.52
Museum	$33,156.14
Non- Departmental	$557,700.00
Parks & Rec	$664,757.10
Personnel	$218,021.22
Planning & Inspections	$813,628.46
PW Admin	$151,507.88
Register of Deeds	$461,596.71
Senior Center	$233,789.87
Sheriff & SRO	$4,350,409.43
Soil & Water	$103,167.86
Solid Waste	$994,200.00
Tax	$662,824.03

Special Appropriations

The proposed budget includes $9,898,427 in special appropriations. Of that total, $5,634,619.90 is associated with school operations funding. This moves the County forward in funding the 20.5% of the school budget with the goal of aligning to the state average over the next few years. The Board of Commissioners recognizes operational decisions rest with the Schools and the Board of Education. The desire to ensure Camden teachers are paid competitively is a top priority of the Board of Commissioners. It is the hope of the Commissioners that this increase in funding be used to support the supplemental pay increase as requested in the School's budget presentation.

School Capital funding is at $400,000.00 for FY 26-27. The Board of Commissioners notes that the capital funding shall be used to complete all items listed "Priority One" in the capital needs request with the balance being used for "Priority Two" & "Priority Three" needs at the discretion of the schools.

There are minimal increases in other Special Appropriation categories. The Jail expenses have increased but not as dramatically as predicted with the incorporation of Chowan County in the Jail system slated for summer of 2026. Social Services and South Camden Water & Sewer have commensurate allocations to the previous year. Social Services has incurred increased costs associated with mandates from HB1. South Camden Water & Sewer will launch a radio-read water meter replacement program to increase billing accuracy and employee efficiency.

Requesting Entity	Proposed Appropriation
R C & D	$4,000.00
Albemarle Commission	$7,700.00
Albemarle Tidelands Retirees	$10,500.00
Revaluation Fund	$30,000.00
4-H Camp Insurance	$53,004.00
Emergency Management	$53,075.40
COA	$76,280.00
NC Forestry	$111,774.00
South Mills VFD 4¢	$273,725.20
School Capital Expense	$400,000.00
Courthouse Shiloh VFD 4¢	$428,970.29
Central Communications	$519,948.00
SCW&S District	$616,023.80
Albemarle District Jail	$687,770.00
Social Services	$990,164.58
School Operational Expense	$5,634,691.80

Other Funds

The County remains deeply committed to upgrading its critical infrastructure, specifically focusing on water production and wastewater treatment capacities. To address long-term utility demands, the Board has partnered with the Timmons Group for comprehensive water and wastewater planning services focused on a proposed new wastewater treatment plant to serve the South Mills area of the County and the design and construction of a new clear well slated to begin construction in the fall of 2026.

Camden County is also preparing for a historic transformation of its educational facilities, driven by a monumental $62,012,600.00 in needs-based grant funding awarded for the construction of the new Camden County High School. When paired with revenues generated from the 2020 bond referendum, this massive investment will fund the development of a state-of-the-art high school and integrated early college campus with an official opening date in the Fall of 2027.

To further expand the County's commitment to youth and community wellness, Camden County is strategically allocating a portion of its national opioid settlement funds to establish a full-time staff position dedicated to leading the F.O.C.U.S. 4-H program. This expansion directly follows the overwhelming success of our part-time position, which demonstrated a clear and growing demand for youth intervention resources. Transitioning this role to a permanent, full-time capacity will better serve the evolving needs of our community, ensuring consistent mentorship and broader outreach across local families. This strategic investment aligns perfectly with state-approved opioid remediation guidelines by focusing resources directly on youth substance abuse prevention, building emotional resilience, and fostering positive peer-to-peer interactions.

SUMMARY

The proposed Camden County budget for the fiscal year beginning July 1, 2026, initiates a transformative era for our community. This balanced financial blueprint funds historic infrastructure updates without raising the ad valorem tax rate. The General Fund scales up to $26,841,598.00, a $1.7 million increase over last year by leveraging the new growth to support county needs. Rather than maintaining the status quo, Camden County is utilizing its healthy fund balance to make generational investments that manage economic volatility while ensuring our county emerges self-sufficient, competitive, and vibrant.

Key utility updates include launching engineering designs for a new South Mills wastewater plant, constructing a state-grant-funded clear well, initiating a countywide radio-read water meter replacement program, and adjusting the annual solid waste fee by $50 to ensure service self-sufficiency. Public safety remains a high priority, funding 24-hour localized EMS alongside vehicle and software modernizations for the Sheriff's Office, emergency services, inspections, and facility maintenance.

The youth of our County are also seeing significant investments driven by a $62 million state grant to construct a new high school campus targeting a Fall 2027 opening, increased operational funding for competitive teacher supplements, and a $40,000 earmark to design a brand-new parks and recreation center. Community services are greatly expanded by transitioning a highly successful youth prevention initiative into a full-time F.O.C.U.S. 4-H position funded by opioid settlement dollars, moving the local librarian to the county payroll, furnishing the new Treasure Point Extension Office, and supporting regional jail, social services, and animal shelter partnerships.

This budget represents far more than an alignment of numbers; it is a definitive statement of our values and an investment in the generational future of our home. We stand at a historic moment where careful fiscal stewardship has given us the strength to build the infrastructure, schools, and safety networks on which our children and grandchildren will rely. This blueprint allows us to construct state-of-the-art facilities, safeguard our natural resources, and support our dedicated county workers and educators, all while respecting the hard-earned dollars of our taxpayers. The proposed FY 26-27 budget is a roadmap into a lasting, proud reality for Camden County.

Respectfully Submitted,

Erin Burke, County Manager

Ordinance No. 2026-06-01

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF CAMDEN COUNTY, NORTH CAROLINA, RELATING TO THE FY 2026 – 2027 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 2026-2027, adopted by the Board of Commissioners on June 1, 2026. 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 – <u>Appropriations:</u> 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, 2026 and ending June 30. 2027 in accordance with the Budget Ordinance and the chart of accounts heretofore established for this county.

Governing Body	$168,006.00
County Administration	$325,457.21
Elections	$266,347.51
Finance	$374,646.91
Personnel	$218,021.22
Tax Supervisor	$662,824.03
Legals	$80,000.00
Register of Deeds	$461,596.71
Planning	$338,239.90
Inspections	$475,388.56
Economic Development Commission	$41,000.00
Building & Grounds	$882,391.55
Sheriff	$3,917,331.75
School Resource Officer (SRO)	$433,077.68
Animal Control	$236,194.34

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Jury Commission	$540.00
Court Facilities	$58,954.00
Public Works Administration	$151,507.88
Traffic	$8,100.00
Solid Waste	$994,200.00
Public Health	$141,971.00
Extension	$426,511.00
Information Technology	$102,845.00
County Public Library	$472,078.52
Parks & Recreation	$664,757.10
Museum	$33,156.14
Emergency Medical Services	$2,970,743.56
DDJP (JCPC)	$87,626.00
Senior Center	$233,789.87
Non-Departmental	$557,700.00
Soil/Water Conservation	$103,167.86
Capital Outlay/Debt Service	$1,030,000.00
Special Appropriations:	
Albemarle Commission	$7,600.00
Conservation/Forestry	$111,774.00
RC&D	$4,000.00
Central Communications	$519,948.00
Emergency Management	$53,075.40
CH&S Fire Commission Four Cents	$428,970.29
South Mills Fire Commission Four Cents	$273,725.20
Social Services	$930,816.58
Schools – Contribution to Capital Reserve	$400,000.00
Schools – Current Expense	$5,634,691.80
College of the Albemarle	$76,280.00
Revaluation Fund	$30,000
Alb. Dist. Jail Operations	$687,770.00
4-H Insurance	$53,004.00
Albemarle Tidelands Retiree	$10,500.00
Contingency	$20,000.00
TOTAL GENERAL FUND	**$25,933,790.57**

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SECTION 2 – Revenues: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Ad Valorem and Vehicle Taxes:	
Budget Year	$10,731,992.00
Prior Years Summary	$275,100.00
Penalties and Interest	$40,000.00
House Bill 1779	$100.00
Other Taxes and Licenses:	
State 1 cent Sales Tax	$1,000,000.00
Local Sales Tax - Art. 40	$450,000.00
Local Sales Tax - Art. 42	$275,000.00
Local Sales Tax – Art. 44	$100.00
Unrestricted Intergovernmental:	
ABC Profits	$40,000.00
Refuge Revenue Sharing	$8,500.00
Utilities Franchise Fees	$700,000.00
Medicaid Hold Harmless	$500,000.00
Restricted Intergovernmental:	
State Grants JJDP	$64,812.00
Soil/Water Funds	$25,000.00
Capital Reserve &Transfer Tax for Capital Debt Service	$530,297.00
Court Facilities Fees	$30,000.00
Alb. Comm. Nutrition Site	$4,000.00
School Resource Officer	$161,350
School Capital Reserve Fund for School Debt Service	$520,000
Fees and Permits:	
Register of Deeds Fees	$20,000.00
Building Permits and Planning Fees	$218,050.00
Land Use Fees	$15,000.00
Leased Property	$40,000.00
Tire Disposal Dist	$17,000.00

White Goods Disposal Dist	$4,500.00
Recyclables	$-
Disposables Tax Distribution	$-
Solid Waste Fee	$425,000.00
Cable Franchise Fee	$40,000.00
Gun Permit Fees	$18,000.00
Golf Cart Fees	$300.00
Pet/Privilege Licenses	$250.00
5 Cents Per Bottle Fees	$6,000.00
Extension Fees	$500.00
Library Fees	$2,700.00
Recreation Fees	$45,000.00
Senior Center Participation Fees	$12,000.00
Sales and Services:	
Jail Fees	$5,000.00
Sheriff's Office Fees	$27,500.00
Sale of Fixed Assets	$30,000.00
Fines & Forfeitures	$86,000.00
Other:	
Interest	$100,000.00
Veterans Grant	$20,000.00
Miscellaneous	$
Beer/Wine	$40,000.00
Lieu of	$100.00
Appropriated Fund Balance	$8,620,639.57
TOTAL GENERAL FUND	**$25,933,790.57**

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, 2026 and ending June 30, 2027.

R/O Plant Operation Expenses	$1,036,421.87
Waste Water Operation Expenses	$692,580.73
Distribution Expenses	$1,710,843.20

Debt Service	$329,492.00
	$3,769,337.80

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, 2026 and ending June 30, 2027.

Sale of Water	$2,000,000.00
Sewer Fees	$175,000.00
Water & Sewer Tap Fees	$175,000.00
Fund Balance Appropriated	$600,000.00
Capital Reserve Fund	$203,314.00
General Fund Contribution	$616,023.80
	$3,769,337.80

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, 2026 and ending June 30, 2027.

Fund Balance Reserve	$333,000.00
Membrane Reserve	$170,000.00
	$503,000.00

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, 2026 and ending June 30, 2027.

System Development Fees	$500,000.00
Interest	$3,000.00
	$503,000.00

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, 2026 and ending June 30, 2027.

General Expenses	$419,300.00
Debt Service	$100,000.00
	$519,300.00

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, 2026 and ending June 30, 2027.

Fire Tax	$107,242.57
4 Cent County Match	$428970.29
Leased Property	$36,000.00
	$572,212.00

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, 2026 and ending June 30, 2027.

General Expenses	$229,165.00
Debt Service	$105,000.00
	$334,165.00

It is estimated that the following revenues will be available in the South Mills Fire Commission Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Fire Tax	$68,431.30
4 Cent County Match	$273,725.20
Leased Property	$12,000.00
Interest	$3,000.00
	$357,165.50

ARTICLE VII. SOCIAL SERVICES

The following amounts are hereby appropriated in the Social Services Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Public Assistance	$291,784.00
Administrative Expenses	$1,480,950.58
	$1,772,734.58

It is estimated that the following revenues will be available in the Social Services Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

County Appropriations	$930,816.58
State/Federal Funds	$841,918.00
	$1,772,734.58

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, 2026 and ending June 30, 2027.

Watershed Projects & Expenses	$36,725.00

It is estimated that the following revenues will be available in the Joyce Creek Drainage Project Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Watershed Improvement Fee	$48,143.00
	$48,143.00

ARTICLE IX. REVALUATION RESERVE FUND

The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Reserved for Revaluation Expenses	$17,000.00

It is estimated that the following revenues will be available in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Fund Balance Appropriated	$30,000.00
Interest	$500.00
	$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, 2026 and ending June 30, 2027.

Debt Service	$510,000.00
USDA Debt Reserve	$540,300.00
	$1,050,300.00

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Land Transfer Tax Collections	$750,000.00
Investment Earnings	$50,000.00
General Fund and Fund Balance Contribution	$250,300.00
	$1,050,300.00

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, 2026 and ending June 30, 2027.

Debt Service	$520,000.00
Fund Reserves	$2,018,665.00
School Capital Outlay	$400,000.00
Camden Plantation Funds for Capital Outlay	$150,000.00
	$3,088,665.00

It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1. 2026 and ending June 30. 2027.

Local Option & Restricted Sales Tax	$1,100,000.00
Investment Earnings	$ 50,000.00

New High School Debt Service Revenue	$1,788,665.00
Camden Plantation	$150,000.00
	$3,088,665.00

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, 2026 and ending June 30, 2027.

Center Operating Expenses	$242,123.10

DOT Funds	$160,000.00
Gift Shop Contribution	$26,000.00
Tourism Authority Contribution	$3,000.00
County Contribution	$53,123.10
	$242,123.10

The following amounts are hereby appropriated in the Dismal Swamp Gift Shop Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Gift Shop Revenues	$46,500.00
Gift Shop Expenses	$53,400.00

ARTICLE XIII. 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, 2026 and ending June 30, 2027.

Technology	$6,550.00

Register of Deeds Technology Funds	$5,000.00
Interest	$20.00
Fund Balance	$1,530
	$6,550

ARTICLE XIV. CODE ENFORCEMENT REVOLVING FUND

The following amounts are hereby appropriated in the Code Enforcement Revolving Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Demolition Expenses	$60,000.00

Fee Collection	$4,500.00
Interest	$500.00

Fund Balance Appropriated	$55,000
	$60,000

ARTICLE XV. 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, 2026 and ending June 30, 2027.

Watershed Expenses & Reserve	$11,500.00
Estimated Revenue	$14,125.00

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, 2026 and ending June 30, 2027.

Watershed Expenses & Reserve	$19,575.00
Estimated Revenue	$25,000.00

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, 2026 and ending June 30, 2027.

Watershed Expenses	$11,500.00
Estimated Interest & Fees Collected	$18,000.00

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, 2026 and ending June 30, 2027.

Watershed Expenses	$12,700.00
Estimated Interest & Fees Collected	$20,000.00

ARTICLE XVI. TOURISM DEVELOPMENT AUTHORITY

The following amounts are hereby appropriated in the Tourism Development Authority budget for the fiscal year beginning July 1. 2026 and ending June 30. 2027.

General Expenses	$41,810.00
Dismal Swamp Visitor Center	$3,000.00
	$44,810.00

Donations	$1,000.00
Occupancy Tax Collections	$20,000.00
Interest Earnings	$1,000.00
Appropriated Fund Balance	$22,810.00
	$44,810.00

ARTICLE XVII. TAX PENALTIES SCHOOL FUND

The following amounts are hereby appropriated in the Tax Penalties School Fund budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Current Expense	$8,100.00

It is estimate that the following revenues will be available in the Tax Penalties School Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Tax Penalties	$3,000.00
Interest on Investments	$250.00
Fund Balance Appropriated	$4,850.00
	$8,100.00

ARTICLE XVIII. 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 $5,634,691.80 and for Capital Expense is $400,000.

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, 2026 and ENDING JUNE 30, 2027" 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 XIX. 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, 2026, for the purpose of raising the revenue listed in the General Fund, Article II., Section 2, of this Ordinance.

Ten cents (10 cents) of the seventy-four cents (74 cents) is allocated for the debt service of the new high school as approved in the 2020 referendum. This shall be applied to the additional debt service incurred for the financing of $30M over 30 years.

SECTION 2 – There is hereby levied at the rate of four cents (4 cents) per One Hundred Dollar (S100) valuation of property listed for taxes as of January 1, 2026, 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 above is based upon a total valuation of property for the purpose of taxation of S1,868,440,833.00 and an estimated collection rate of ninety-four percent (95.40%) for real property and ninety-eight percent (98.47%) for vehicles.

SECTION 4 – There is hereby levied a tax at the rate of one cent (1 cent) per One Hundred Dollar (S100) valuation of property listed for the taxes as of January 1, 2026, 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 $714.853,228.00 with an estimated collection rate of ninety-four percent (95.40%) for real property and ninety-eight percent (98.47%) for vehicles.

SECTION 6 – There is hereby levied at the rate of one cent (1 cent) per One Hundred Dollar (S100) valuation of property listed for taxes as of January 1, 2026, 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 S1,121,309486.00 and an estimated collection rate of ninety-four percent (95.40%) for real property and ninety-eight percent (98.47%) for vehicles.

ARTICLE XX. 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 (S10,000.00) 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 (S10,000.00).

f. They may approve acceptance and expenditure of emergency funding from state or federal sources (i.e. LIEAP) up to ten thousand dollars (S10,000.00) 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, 2026 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1. 2026 and ending June 30. 2027.

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:

a. Lease of routine business equipment;

b. Consultant, professional, or maintenance service agreements;

c. Purchase of supplies, materials, or equipment where formal bids are not required by law;

d. 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;

e. Construction and repair projects within the budget limits or as approved by the Board of Commissioners;

f. Liability, health, life, disability, casualty, property or other insurance or performance bonds;

g. 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, 2026.

This Budget Ordinance was adopted on the 1st day of June, 2026

CAMDEN COUNTY BOARD OF COMMISSIONERS

____
Dr. Jason Banks, Chair

____
Troy Leary. Vice-Chair

ATTEST:

Karen Davis	Erin Burke
Clerk to the Board	Budget Officer/County Manager

Capital Improvement Plan (CIP)
2026-2031

Public Hearing
Monday, June 1, 2026

Table of Contents

May 12, 2026

Camden County Board of Commissioners

Re: Capital Improvement Program (CIP) 2026-2031

Chair Banks and Members of the Board:
The provision of high-quality public infrastructure remains the cornerstone of our mission to foster sustainable development growth throughout Camden County. Entering the 22nd year of our Capital Improvement Program (CIP) process, the Board of Commissioners continues to balance fiscal responsibility with the bold vision required to support our expanding community.

Our financial governance, anchored by Resolution No. 2007-05-04 and the Capital Reserve Fund, remains robust. These mechanisms have allowed us to maintain a strong credit profile while aggressively pursuing the infrastructure necessary to keep pace with residential and commercial expansion.

This year marks a pivotal shift from planning to execution. Significant project updates for the FY 2027 cycle include:

- **Wastewater Infrastructure & Growth:** A primary focus of the 2026-2031 CIP is the transition of the South Mills Waste Water Treatment Plant from engineering to active construction. This facility is the linchpin for our regional development strategy, providing the capacity needed for both current residents and future economic investment. Parallel improvements to our Water Plant, including the integration of new well sites, ensure our utility backbone can support accelerated growth.
- **Education & Community Development:** We are thrilled to announce that construction on the new Camden County High School is on schedule. Following the successful funding close in 2025 and the historic $62 million Needs-Based Funding grant, we are entering the final stages of development. We remain on track for the grand opening in Fall 2027, delivering a state-of-the-art facility that serves as a beacon for the county's future.
- **Quality of Life & Rural Infrastructure:** The successful completion of the Treasure Point Rural Education Center and the new Cooperative Extension Office has set a new standard for our community facilities. Looking ahead, our CIP prioritizes the "back-to-basics" infrastructure—improved services and public spaces—that preserves our rural character while managing development.

Camden County is no longer just planning for the future; we are building it. Through the strategic use of grant awards and local reserves, we are ensuring that our infrastructure is not a bottleneck for progress, but a catalyst for it. I am confident that the 2026-2031 CIP provides the necessary roadmap to sustain our community needs well into the future.

Respectfully Submitted,

Erin Burke,
County Manager

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Camden County CIP
2026-2031

Introduction
The Capital Improvements Program (CIP) is a community planning and fiscal management tool used to coordinate the location, timing and financing of capital improvements over a multi-year period - usually 4-6 years. Capital improvements refer to major, non-recurring physical expenditures such as land, buildings, public infrastructure and equipment. The Camden County CIP is a five-year plan that consists of capital projects for various departments/agencies of the county government. The CIP includes a description of proposed capital improvement projects ranked by priority, a year-by-year schedule of expected project funding, and an estimate of project costs and financing sources. The CIP is a working document and should be reviewed and updated annually to reflect changing community needs, priorities and funding opportunities.

Purposes of Capital Improvement Planning:

- Ensure the timely repair and replacement of aging infrastructure.
- Provide a level of certainty for residents, businesses and developers regarding the location and timing of public investments.
- Identify the most economical means of financing capital improvements.
- Provide an opportunity for public input in the budget and financing process.
- Eliminate unanticipated, poorly planned, or unnecessary capital expenditures.
- Eliminate sharp increases in tax rates, user fees and debt levels to cover unexpected capital improvements.
- Ensure that patterns of growth and development are consistent with the comprehensive plan.
- Balance desired public improvements with the community's financial resources.

Planning Process
Preparation of the CIP and annual budget are closely linked. The first year of the CIP, known as the capital budget, outlines specific projects and appropriates funding for those projects. It is usually adopted in conjunction with the government's annual operating budget. Projects and financing sources outlined for subsequent years are not authorized until the annual budget for those years is legally adopted. The out years serve as a guide for future planning and are subject to further review and modification. Department heads submit to the County Manager information relating to items that will cost in excess of $300,000 in at least one year of the CIP planning period. The County Manager will review and study all items submitted by the department heads and prepare a recommended plan that is provided to the Board of Commissioners. After review by the Board, a public hearing is set to receive citizen input. When the plan is complete the Board of Commissioners will adopt it with a resolution with the intent to include the first-year projects in the annual budget. By providing funding for strategic investments at a given time and location, the CIP helps ensure that development occurs consistent with a community's plans and vision.

Financial Policy
The following financial guidelines were adopted by the Board of Commissioners on June 4, 2007:

- Debt service should be equal to or less than 15% of General Fund expenditures.
- The county will strive to pay outstanding principal debt within 15-20 years.
- The county will strive to maintain its debt at no greater level than 2% of the assessed valuation of taxable property in the county.
- The county will strive to maintain an available fund balance equal to 25% of the General Fund

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Camden County CIP
2026-2031

budget at the end of each fiscal year which is substantially higher than the minimum recommended by the Local Government Commission.
- General Fund balances in excess of targeted levels may be transferred to the County's Special Capital Reserve Fund.

Adoption of these policies will further ensure the county's financial strength and future success in capital planning.

For the past 23 years Camden County has embarked on a very conservative fiscal policy to ensure growth in the fund balance and a stronger financial position for the county government. The total unreserved and undesignated general fund balance was $14,876,530 at the end of FY2024-25. The maintenance of a healthy fund balance must be continued so the County has the ability to arrange financing for large projects that have been identified.

Project Evaluation
Project evaluation was done through interaction and discussion between the County Manager and the Commissioners as well as input from the Department Heads. As noted above, the CIP is a working document and should be reviewed and updated annually to reflect changing community needs, priorities and funding opportunities.

Project Evaluation Criteria

Sections	Questions Considered When Evaluating Projects
Department Ranking	➢ What is the departmental priority/ranking for project?
Legal Mandates/Safety	➢ Does the project enable the County to fulfill a new or existing state of federal mandate? ➢ Does the project eliminate an immediate safety hazard for County citizens or employees?
Demonstrated Need/Timing	➢ When does the project need to be completed? Is the project related to another priority project?

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Camden County CIP
2026-2031

Impact on Operating & Maintenance Costs	➢ Will the project save the County future operating costs? ➢ Will the project improve operating efficiency? ➢ Will maintenance cost be reduced if the project were undertaken? ➢ Will the project generate additional operating revenue or will it generate additional expense?
Impact on Quality of Life	➢ Will the project improve the quality of life of the County's citizens?
Addresses a deficiency in provision of public services	➢ Is the County unable to provide basic services if the project is not completed? ➢ Are current services in the project area inadequate? ➢ Does the project improve County
Linkage to Board of Commissioners' Vision Statement, other Long Range Plans, or Community Support	➢ Does the project help to meet the priorities established by the Vision Statement/goals or other long-range plans? ➢ How will the project help further these priorities? ➢ Does the project have citizen or community support? ➢ Does the project service a special need of the community?
Funds/grants available from state, federal, and other sources	➢ Besides County general fund revenues, what funding sources are available to fund this project? ➢ Can fees or revenues other than taxes be raised to cover this project's cost?
Extent of secondary benefits	➢ Are there intangible benefits to completing the project? ➢ Are there benefits to the project that are not otherwise considered in the evaluation?
Comments	➢ What comments do you have about the project that needs to be considered by the Board of

Revenue Sources & Debt Service
One of the most important factors of financing a major project is the county's ability to pay the debt service or the annual costs of the financing. There are several funding sources that will be used to fund projects in the CIP. These sources are dependent on the type of project and the financial impact on the taxpayers of the county:

1. **General Fund Revenues** - May be used to fund Pay as You Go capital projects with amounts under $300,000.
2. **General Obligation (GO) Bonds** - The County may issue General Obligation Bonds for larger projects such as schools. These bonds are legally binding and are a pledge of the county's full faith, credit and taxing power.
3. **Installment Financing Agreements_-** In exchange for bank financing, County assets are used as security for private placement of debt. This type of funding can be used for any capital projects.
4. **Certificates of Participation (COP)** - Essentially a large installment financing agreement (banks are limited in terms of how much they can lend). COPs are usually rated a step below a GO rating.
5. **State and Federal Revenues** - Projects may be financed through low interest federal loans from USDA Rural Development such as the completed Camden Intermediate School Project. Additionally, several projects have been financed by the use of state and federal grants such as the Wastewater Treatment and Collection System.
6. **Private Contributions** - Private contributions from developers or adjoining landowners that will become a part of a larger project.

Note: There are some limited recurring revenues that are to be used for debt service purposes. Portions of Article 40 and 42 Sales Taxes are restricted for the purpose of school-related debt service or school capital outlay. The county also receives funds from the state Public School Building Capital Fund (these funds are generated by the state corporate income taxes) that can be used for debt service; however, the status of these funds is uncertain based on the unpredictability of the NC Education Lottery proceeds and other economics.

Revenue Sources:

- Restricted portions of Article 40 & 42 Sales Tax
- Annual contributions to the Special Capital Reserve Fund per proposed policies
- Accumulated funds in the Special Capital Reserve Fund & School Capital Reserve Fund

Revenue Sources & Debt Service

Resources	Project Types	Advantages	Disadvantages
Pay As You Go	Assets with short useful lives, or where most of the benefit is achieved early. Assets for which matching local funds are required. Assets that are not expensive to acquire and relative to the total Pay As You Go Plan. Projects can be phased with reasonable annual expectations.	Saves interest and other costs of issuance. Preserves financial flexibility. Protects borrowing capacity. Enhances credit quality.	Limits funding for capital needs. Creates an uneven flow of expenditures.
General Obligation Bonds	Assets with long useful lives. Projects that are expensive to acquire or that exceed capacity of Pay As You Go plan.	Permits governments to acquire assets as needed. Levels out capital expenditures.	Adds financial and administrative cost of procuring capital assets. Limits flexibility by committing revenues for life of bond issue. Requires voter approval.
Certificates of Participation	Projects that are expensive to acquire or that exceed capacity of Pay As You Go plan. Used frequently for purchases of equipment, buildings, and real property.	Permits governments to acquire assets as needed. No voter approval.	Interest cost may be higher relative to issuing debt.
Grants	Assets qualifying for grant assistance.	Expands size of service with little or no cost to local taxpayers.	Limited amount of unrestricted grants availability. Added administrative or compliance costs.
Private	Facilities adjacent to private properties.	Lowers government capital and/or operating costs.	Added staff time required to identify contributors and coordinate activities.

Funding Method for County Capital Reserve Fund

Land Transfer Tax: The Land Transfer Tax is placed in a Capital Reserve fund to support projects in the Capital Improvement Plan and transfers from General Fund balance when it is in excess of targeted levels (Resolution No. 2007-05-04). It is projected that the Land Transfer tax will generate approximately $750,000 in FY 2026-2027. These funds are applied to approved capital projects and debt service. Currently $.01 of the county-wide ad valorem tax rate generates approximately $186,844 in taxes collected by Camden County.

School Capital Reserve Fund
The School Capital Reserve Fund will continue to be the primary means the county uses to fund school capital projects. Currently capital projects are funded by that portion of the Article 40 & 42 sales tax that is earmarked for school construction by the state. The county also may request funds through the State Public School Building Capital Fund. Lottery proceeds are annually appropriated to this Fund and reserved for School Capital projects. Articles 40 & 42 Sales Tax will generate approximately $675,000 annually that goes into the School Capital Reserve Fund.

Enterprise Fund

South Camden Water & Sewer District: The South Camden Water & Sewer District is an Enterprise Fund that provides water and sewer to residents of Camden County who live in the South Mills, Courthouse and Shiloh Townships. Water service is available throughout the three townships and sewer service is available only in a smaller area that is along the US158 / NC343 corridor. The County made sewer available in the Core village of South Mills due to failing septic systems a few years back. This fund has been in operation since 1996.

A Reverse Osmosis Water Treatment Plant was constructed and became operational in 2002 along the Pasquotank River in Camden Township near the central area of the county. This facility was built with partial funding from the NC Rural Center.

There are two Wastewater Treatments Plants constructed and in operation in South Mills township and the Courthouse township. The most recent in Courthouse which was partially funded through an EDA Grant.

County Fire Districts
There are two fire districts in the county, the South Mills Fire District and the Courthouse-Shiloh Fire District. The South Mills Fire Department station is located on Keeter Barn Road near South Mills. The South Camden Fire Department has a fire station located on Sawyers Creek Road near the Courthouse with a second station located in the Shiloh Community along NC343 South. Residents in both districts currently pay a total of .05 tax (.01 fire tax plus a .04 general fund contribution). These revenues fund the operation and capital needs of the fire departments. The county has contracts with both volunteer fire departments detailing how the fire commissions will oversee the operation of the fire departments which includes special approval of all expenditures of $5,000 or more.
In consideration of the current revenue generated from property tax county-wide, it is expected that both districts will have adequate funds to provide for their operational needs and debt service for capital needs for the next five years.

Adoption of Unified County Government
In May of 2006 the voters of Camden County approved the adoption of Unified County Government. Effective July 1, 2006 the change was implemented granting Camden County both the powers of a county as well as those of municipal government (excluding the creation of a police department). This change in form of government restricts the creation of any other municipal governments within the county thus assuring citizens of only one layer of local government and one layer of taxation.

Utility Franchise Tax: A major benefit of the change in form of government is that it allows the County to receive a quarterly allocation of the Utility Franchise Taxes which are typically only received by municipalities. As the County grows and develops additional commercial tax base this allocation increases.

Capital Project Narrative Descriptions:
The Capital Project narratives are organized in the following categories:

A. **Approved/Funded** - Approved and Funded by vote of the Camden County Board of Commissioners;

B. **Recommended/Unfunded** - Recommended projects by the Camden County Manager but currently Unfunded; and

C. **Identified/Unfunded** - Projects that have been identified by Staff but currently not funded.

Capital Project Narratives

A. **Approved/Funded:**

1. **South Mills Waste Water Expansion and Disposal (Plant)**

Project Description: The South Mills Wastewater Treatment Plant will need additional treatment capacity and disposal to handle the increased flow demands from the residential developments that are currently proposed. A PER was conducted to evaluate the options for increased wastewater treatment capacity and the cost for each. The cost to add 100,000 GPD of capacity to the existing treatment plant and disposal was approximately $9M. This expansion would handle the first two building phases in the residential development and provide information on how much additional treatment capacity is needed.

Priority Level: 1

Define Problem: Current Treatment Plant has approximately 100,000 GPD of treatment capacity left and two large residential subdivisions are under development.

Recommend Solution: Construct a new modern plant capable of being expanded as the need arises.

Alternatives: Expand at existing wastewater plant.

Stage of the Project: A PER was completed to determine the most cost-effective alternatives for increased wastewater treatment capacity. Design and study is underway for the best location and disposal method. Modeling has been completed in 2026 and will be presented to the state for review and approval. The final engineering of the plant and the discharge is dependent on the outcome of the state decision.

Professional Design Work Detail: Presentation provided to the Board of Commissioners at the April 16, 2025 budget work session. Timmons Group is working on the modeling and the design of the plant.

Operating Impact: The operating impact would likely require an increase in staffing and operational costs.

2. **Administration Complex**

Project Description: Construction of an Administration Complex that will serve the needs of county residents in a safe and efficient manner. This project will be built in three phases. The Library (1st Phase) was completed June 2022. The remaining development on this property will include an Administration Building and a Parks & Recreation/Senior Center.

Priority Level: 1

Define Problem: To house all administrative facilities on one campus, and allow for the Sheriff's Office to absorb the entirety of the building they currently co-occupy with Parks and Recreation and the Senior Center. Phase III will include the construction of a building to house the following departments: County Manager's Office, Human Resources, Finance Office, Tax Administration, Utilities, Planning & Inspections Department Parks & Recreation, Senior Center. The Community needs a Parks & Recreation/Senior Center designed for that purpose.

Recommended Solution: Construction of a Parks & Recreation/Senior Center building on the acreage already purchased across the road from the Courthouse Complex.

Alternatives: Continue business in current structure.

Stage of Project: County purchased 7.69 acres across the road from the Courthouse Complex. A formal space-needs study was conducted by Wooten Company in March 2016. An architectural design firm will need to be secured to develop plans for a design build model of construction.

Relation to Other Projects: Completion of this project will free up space currently occupied by the Senior Center for use by the Sheriff's Office.

Professional Design Work Detail: Design services will be solicited to work on a design build model of construction.

Operating Impact: Increased efficiency in daily operations and improved services to the public. Will likely require additional staff to maintain the new structures and supervise programming.

3. **New High School**

Project Description: Construction of a new High School/Early College campus with capacity for 800 students. Campus will include parking and athletic facilities.

Priority Level: 1

Define Problem: The current campus does not meet the needs of a modern high school facility. Buildings are over capacity and the use of mobile classrooms to hold the early college does not allow for growth in this portion of the school. Current athletic facilities are scattered and insufficient to meet the needs of the athletic program. A bond referendum from November 2020 led to a vote to add up to $33 million to the construction costs for the school. As of July 2022 the Board of Education has secured $50 million in needs-based funding grants from the State.

Recommended Solution: Construction of a new High School/Early College Campus.

Alternative: Do nothing and remain at existing campus.

Stage of the Project: Moseley Architecture has been contracted to conduct a design build of a new high school. Heartland Construction has been contracted as the Construction Manager At Risk (CMAR) for the project.

Relation to Other Projects: None

Professional Design Work Detail: Construction of the new school began in Summer of 2025. The project is on schedule with plans for students to occupy the building in fall of 2027.

Operating Impact:
Additional maintenance and utility costs.

4. South Mills Boat Ramp and Park

Project Description: Plan and construct a small Community Park in the South Mills Township area.

Priority Level: 3

Define Problem: As the County's population grows, demand for recreation space and activities will increase. Parks are an integral element of strong communities and promote healthy living activities, especially when located in or near residential areas. Currently all county park facilities are located in the Courthouse township at Grandy Elementary School. The distance from South Mills to the one central community park is an obstacle to pursuing both organizational and independent recreation, and the existing community park has little if any room for expansion of park or parking areas.

Recommended Solution: Use the 42 acres of land adjacent to the Dismal Swamp Canal from the purchase of the South Mills Water Association to begin planning for construction of a community park with both active and passive recreation areas including baseball/soccer fields, playground equipment, and picnic shelter. Limited funding may be generated from requiring fees in lieu of land dedications for new residential subdivisions. As part of this process, the County is pursuing the construction of a boat ramp and parking area adjacent to the canal.

Alternatives: N/A

Stage of Project: Master Planning the site was proposed in the FY 25-26 budget.

Relation to Other Projects: Allows expansion of outdoor recreational offerings.

Professional Design Work Detail: None started at this time. Will need a master plan to ensure effective use of the property and community engagement to meet the needs of the citizens.

Operating Impact: The project will increase Parks and Recreation operations and maintenance budget and will likely bring on the need to add one additional staff person.

B. Recommended/Unfunded:

1. South Mills Waste Water Treatment Plant (High-Rate Filtration Pond)

Project Description: Increase wastewater disposal capacity to prepare for increased flows from sanitary sewer expansions.

Priority Level: 3

Define Problem: The increased wastewater flow because of increased residential and commercial development will require added wastewater disposal capacity.

Recommended Solution: Study the feasibility of high-rate infiltration ponds for wastewater disposal as opposed to the current spray field acreage located near South Mills WWTP. The benefits include using less land area and lower operations and maintenance costs together with the ability to use this technology for adequate disposal during winter months.

Alternatives: Continue utilizing the existing spray fields in South Mills Township.

Stage of the Project: Eastern Carolina Engineering has prepared a preliminary soils boring test analysis at the current WWTP spray fields site. The testing shows the soils at the spray field site would support the high-rate disposal system.

Professional Design Work Detail: Soil Sampling was completed in fall of 2025. Soil samples indicated that the area was suitable for high rate infiltration. This disposal method will only be pursued if a surface water discharge is not authorized by the state or state requirements are such that a surface water discharge will be economically unfeasible.

Operating Impact: Possible increased staffing and maintenance equipment purchases.

2. New South Mills Convenience Center & Transfer Station

Project Description: A new larger convenience center and new transfer station to serve the residents of South Mills.

Priority Level: 1

Define Problem: The current convenience center is undersized and difficult to navigate if there are multiple customers present. It is also difficult for the contractor to service. The County uses a transfer station in a neighboring jurisdiction paying fees for the service.

Recommend Solution: The County should seek land that is adequately sized to provide service to current and future development in South Mills. The site should be centrally located and easily accessible to the contractor.

Alternatives: None

Stage of the Project: Research.

Professional Design Work Detail: None to date.

Operating Impact: Maintenance of new facility and infrastructure improvements would primarily affect the Building & Grounds Division of Public Works.

3. Broadband

Project Description: Eastern Shore Communication (ESC) is working with NCDOT and NCDENR (North Carolina Department of Environment and Natural Resources) to secure county wide permits to continue to install fiber along Route 343 North and South.

Priority Level: 1

Define Problem: There is a critical lack of internet and broadband infrastructure throughout the entire County. The COVID-19 pandemic proved that internet access is paramount for communications and commerce. There has been significant improvement with hardware acquisition and installment, however there is much more to do before the County will be to a point covering 95% of the area with internet accessibility.

Recommended Solution: Continue to install fiber and wireless hardware throughout the County and provide affordable and competitive prices for the citizens. Also continue to seek out grant opportunities and enlist other outside agencies as needed to move this project along.

Alternatives: N/A

Stage of Project: Phase 1 brough fiber from the North Water Tower to the South Water Tower via the County Office and Library (Community Center). The point of connection to MCNC (Microelectronics Center of North Carolina) will be at the Shipyard Road/343 intersection. ESC is also extending the fiber to the Camden Business Park and is moving forward with fiber installation in the Shiloh area of the County.

Relation to Other Projects: Broadband installation throughout the County will improve communications with other business, education, and global networks. This will also have a positive impact on the emergency response times of local first responders.

Professional Design Work Detail: Eastern Shore Communications has performed a feasibility study for Camden County and is well on the way to having internet access from the Courthouse area to the Camden Commerce Park in South Mills.

Operating Impact: Increased internet coverage accessibility for 75% of Camden County.

4. South Mills Water System Study

Project Description: The acquisition of the South Mills Water Association assets in 2024 has led to the need to conduct a full study of the system to allow the County to appropriately allocate resources for repairs and improvements to the system. Before being acquired the Association purchased bulk water from the County as well as producing their own water to provide service to the citizens of South Mills. The system is significantly older than the system serving the other two townships in the County and thus has different needs for repairs and line replacement.

Priority Level: 1

Define Problem: The need to have a full picture of the system and prioritization of repair and replacement.

Recommend Solution: Conduct an engineering study of the system to provide a road map for repair and replacement.

Alternatives: Repair and replace lines on an as needed basis with no regard for growth or condition of the lines.

Stage of the Project: No work has been conducted.

Professional Design Work Detail: None to date.

Operating Impact: Will require staff to assist with the locating and reviewing of existing and proposed lines.

C. Identified/Unfunded:

1. Public Beach

Project Description: Provide protected shallow-water access to the public for swimming and sailing.

Priority Level: 3

Define Problem: Currently there is no protected shallow-water access for the public to swim or launch small watercraft. A public beach would allow access to the water and would encourage residents and visitors to enjoy the natural resources of the county.

Recommend Solution: Seek land in a suitable location to provide access, parking, and public facilities.

Alternatives: None

Stage of the Project: Research.

Professional Design Work Detail: None to date.

Operating Impact: Maintenance of new park space and infrastructure improvements would primarily affect the Parks and Recreation Department and Buildings & Grounds.

2. Dismal Swamp Trail Extension

Project Description: Complete the last section of the Dismal Swamp Trail to the Virginia State Line, thus providing another off-road link in the East Coast Greenway.

Priority Level: 3

Define Problem: Significant investment was made in the early 2000s on the Dismal Swamp Trail. The trail currently terminates at the Dismal Swamp Welcome Center. The remaining portion north to the Virginia state line remains to be constructed. The completion of this link would provide safe cycling access for residents and visitors.

Recommend Solution: Prioritize state funding, seek interstate commerce grants to support the design work and construction for the project.

Alternatives: None

Stage of the Project: Research.

Professional Design Work Detail: None to date.

Operating Impact: Maintenance of new park space and infrastructure improvements would primarily affect the Parks and Recreation Department.

3. Dismal Swamp Canal Boating Amenities

Project Description: The provision of land-based facilities, such as restrooms, showers, laundry, fuel, pump-out, and a ship's store to provide service to boaters traversing the Dismal Swamp Canal.

Priority Level: 3

Define Problem: There is a lack of boater services between Elizabeth City and Chesapeake/Portsmouth Virginia. A facility that serves the Boaters would encourage visitors to stay in Camden instead of just passing through. The Welcome Center receives regular inquiries on the distance to amenities and have to send them on to Elizabeth City or Virginia leading to potentially lost revenue.

Recommend Solution: The County could seek land adjacent to the Canal that would provide access and support the landward facilities. Solicit private investment supported through an updated Comprehensive Plan. Work would have to be closely coordinated with the Army Corps of Engineers.

Alternatives: None

Stage of the Project: Research.

Professional Design Work Detail: None to date.

Operating Impact: A privately operated facility would have a minimal operating impact to the County, but has the potential for tax revenue generation.

Resolution No. 2007-05-04

A Resolution of the Camden County Board of Commissioners
Regarding Setting Financial Policies

Whereas, stability in fiscal affairs is a desirable objective, but a difficult goal for counties to attain because many factors some of which are the relationship of the various units of government, mandates, the changing economies and the limited authority of local government; and

Whereas, the Board of Commissioners is of the opinion that the statement of minimum standards of fiscal policy would help present and future boards and staff to adapt to the changes that occur and help them to attain a reasonable measure of fiscal stability;

Now, Therefore Be It Resolved, that the Camden County Board of Commissioners does hereby adopt the following financial policies:

Debt –

Debt service will not exceed 15% of general fund expenditures. In any year where debt service is less than or equal to 14% of general fund expenditures at least 1% of the operating budget may be transferred to capital reserve.

The county will strive to pay outstanding principle debt within 15-20 years.

The county will strive to maintain its debt at no greater level than 2% of the assessed valuation of taxable property in the county.

Fees & User Charges –

As part of the annual budget process the County shall review the fees and user charges. All changes to the schedule of fees must be approved by the Board of Commissioners.

The County should charge fees if allowable, when a specific group of beneficiaries can be identified, when it is feasible to charge the beneficiaries, and when there is no reason to subsidize the service wholly or in part. Fee levels should be set to recover the full costs of the services provided, unless it is deemed necessary to partially subsidize the services.

Factors to consider in deciding whether a subsidy is appropriate include the burden on property tax payers, the degree to which the service benefits a particular segment of the population, whether beneficiaries can pay the fee, and whether the service provides a broader benefit to the community.

Fund Balance –

The county will strive to maintain an available fund balance equal to 25% of the General Fund budget at the end of each fiscal year which is substantially higher than the minimum recommended by the Local Government Commission.

General Fund balances in excess of targeted levels may be transferred to the County's capital improvement plan.

Competitive Employment –

The county will strive to maintain competitive pay rates by making annual cost of living adjustments when economically feasible for the county based on the consumer price index.

Tax Rate –

In an effort to stabilize the county's tax rate, the Board of Commissioners will adopt a tax rate that considers the succeeding four years anticipated expenditures and will strive not to change the tax rate prior to the next revaluation.

The Board of Commissioners will seek to limit the growth of the annual operating budget to an amount that can be accommodated by growth in the tax base as well as other state and federal revenues, without a tax increase wherever possible.

The County will strive to annually review and develop revenue projections, expenditures, and the fund balance for the next five years.

Adopted this 4th day of June, 2007.

(SEAL)

Jeffrey B. Jennings, Chairman
Camden County Board of Commissioners

Attest:
Ava J. Gurganus
Clerk to the Board

Public Comments – None.

Motion to close the public hearing.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

Motion to approve the 2026-2027 Budget and Schedule of Fees as presented was offered by Chair Banks and subsequently rescinded.

Chair Banks stated that he had requested Manager Burke to gather information on the financial impact of a potential property tax rate adjustment from 0.74 to either 0.72 or 0.71. This request was prompted by an increase in enterprise fund fees, and he indicated that such an adjustment could help offset the impact on taxpayers. He also noted that the pace of new development within the county may help compensate for the difference in revenue that would result from a tax rate reduction. A brief discussion followed in regard to how a tax rate reduction could impact upcoming significant capital projects.

Motion to table adoption of the 2026-2027 Budget and Schedule of Fees until the June 23, 2026 Special Meeting to receive more information on a potential property tax rate adjustment.

RESULT:	**PASSED**
MOVER:	Sissy Aydlett
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

Motion to approve the 2026-2031 Capital Improvement Plan as presented.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

ITEM 5. Old Business

A. Moratorium Update – Public Works Director Chas Sawyer included the following in his report:

- Meeting with Timmons to discuss new clear well grant funding; should go out to bid within the month
- Steam model study continues in modeling phase – results to be submitted to DEQ within the month
- High rate study continuing
- DEQ suggests that 2 ½ years be allotted for the permitting process for wastewater expansion
- Camden is currently in the second step: obtain speculative limits;
- State is short-staffed and the process is requiring more time than expected

B. 112 Nikkis Lane Demolition Order – Jason Corbell

On May 28, 2025, approximately seven months after the discovery of the condition of the home, a condemnation hearing was held. The property owner was given until November 29, 2025 to repair the condition of the home. The property owner pulled an electrical permit but did not complete any work addressing the Building Code Violation on the property. The permit expired in February 2026 without any inspections being requested.

At the April 6, 2026 Board of Commissioners meeting, the Board considered an extension and voted to table the matter to June 1, 2026 and that the property owners report to the Board with progress on the following:

- Work towards elevation certificate or Letter of Map Amendment

- The contractor's complete scope of work
- A third-party engineer's evaluation of the foundation and structural integrity of the home from the floor down
- Removal of all non-registered vehicles from the property

Chief Inspector Jason Corbell provided an update and included the following:

- Several vehicles removed; six remain on site
- Grass has been cut
- Significant progress in debris removal

Attorney Biemiller of Pender & Coward law firm, representing the property owner, provided an update on progress that had taken place on the property, along with photos. These activities included the following:

- Removal of vehicles and relocation of the others of value to the rear of the property (non-registered)
- Elevation Certificate obtained
- Estimate from Bottomline Crawlspace, LLC for work to the subfloor and floor joists
- Significate progress in debris removal from the home and property

Attorney Biemiller explained that a complete scope of work had not previously been obtained because debris inside the home prevented contractors from providing an accurate estimate. With the debris now removed, obtaining a full scope of work is the next planned step.

A detailed discussion followed among Attorney Biemiller; Danny Langemeier, the property owner's brother; Ricki Langemeier, the property owner; and the Board. The discussion focused on several outstanding issues identified at the April 6, 2026 meeting, including non-registered vehicles on the property, the lack of a contractor's comprehensive scope of work, and the absence of an engineer's assessment of the home's foundation and structural integrity. During this discussion, Mr. Danny Langemeier described Mr. Ricki's life events and their effect on how the situation had progressed to its current state.

At Commissioner Aydlett's request, Sheriff Jones clarified why law enforcement was initially called to the property. He stated that the Sheriff's Office had received reports of numerous dogs being housed there. Following an investigation, 74 dogs were removed from the residence, and Mr. Langemeier was subsequently prohibited from keeping additional animals during his probation period.

Chair Banks, Vice Chair Leary, Commissioner White, and Manager Burke expressed concerns about the abandoned vehicles, the condition of the home and property, and the overall health, safety, and welfare of county residents, including the Langemeier family.

Commissioner Aydlett reiterated that she had made clear at the April 6 meeting that, if she supported granting an extension at that time, she would not support a second extension.

Commissioner Krainiak stated that the property owners appeared to have made a good-faith effort and meaningful progress and recommended allowing additional time to complete the work in that it takes time to secure contractors to provide services.

At Commissioner White's request, Mr. Corbell reviewed the ordinance requirements related to abandoned vehicles.

At the conclusion of the discussion, Chair Banks presented two options to the Board: (1) grant an additional extension until the July meeting to allow completion of the remaining items, or (2) proceed with the demolition order.

Motion to proceed with the demolition order for 112 Nikki's Lane.

RESULT:	**PASSED**
MOVER:	Sissy Aydlett
AYES:	Jason Banks, Troy Leary, Sissy Aydlett, Tiffney White
NAY:	Randy Krainiak

ITEM 6. New Business

A. Tax Report – Lisa Anderson

MONTHLY REPORT OF THE TAX ADMINISTRATOR TO THE CAMDEN COUNTY BOARD OF COMMISSIONERS

OUTSTANDING TAX DELINQUENCIES BY YEAR

YEAR	REAL PROPERTY	PERSONAL PROPERTY
2025	303,089.42	51,417.25
2024	158,671.22	22,120.27
2023	94,840.28	22,037.81
2022	48,455.09	8,404.25
2021	39,377.78	6,544.59
2020	21,580.21	2,638.14
2019	18,270.28	1,758.14
2018	14,601.13	1,026.17
2017	10,824.69	1,278.56
2016	6,682.44	1,020.85

TOTAL REAL PROPERTY TAX UNCOLLECTED	716,392.54
TOTAL PERSONAL PROPERTY UNCOLLECTED	118,246.03
TEN YEAR PERCENTAGE COLLECTION RATE	99.24%
COLLECTION FOR 2026 vs. 2025	199,996.35 vs. 160,122.15

LAST 3 YEARS PERCENTAGE COLLECTION RATE

2025	97.06%
2024	98.45%
2023	98.98%

EFFORTS AT COLLECTION IN THE LAST 30 DAYS
ENDING April 2026
BY TAX ADMINISTRATOR

37	NUMBER DELINQUENCY NOTICES SENT
39	FOLLOWUP REQUESTS FOR PAYMENT SENT
3	NUMBER OF WAGE GARNISHMENTS ISSUED
5	NUMBER OF BANK GARNISHMENTS ISSUED
35	NUMBER OF PERSONAL PHONE CALLS MADE BY TAX ADMINISTRATOR TO DELINQUENT TAXPAYER
0	NUMBER OF PERSONAL VISITS CONDUCTED (COUNTY OFFICES)
0	PAYMENT AGREEMENTS PREPARED UNDER AUTHORITY OF TAX ADMINISTRATOR
0	NUMBER OF PAYMENT AGREEMENTS RECOMMENDED TO COUNTY ATTORNEY
0	NUMBER OF CASES TURNED OVER TO COUNTY ATTORNEY FOR COLLECTION (I.D. AND STATUS)
0	REQUEST FOR EXECUTION FILES WITH CLERK OF COURTS
0	NUMBER OF JUDGMENTS FILED

30 Largest Unpaid – Real

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
R	02-8934-01-18-8072.0000	12,443.30	1	ARNOLD AND THORNLEY, INC.	CAMDEN	146 158 US W
R	02-8935-02-66-7093.0000	10,879.00	2	B. F. ETHERIDGE HEIRS	CAMDEN	158 US E
R	03-8973-00-53-0748.0000	10,203.42	1	MORRIS L. KIGHT III	SHILOH	142 STANLEY LN
R	01-7999-00-62-3898.0000	10,135.90	1	MICHAEL ASKEW	SOUTH MILLS	257 A OLD SWAMP RD
R	01-7979-00-61-7358.0000	10,039.74	2	BERT LLC	SOUTH MILLS	HORSESHOE RD
R	01-7081-00-20-8262.0000	9,781.86	1	GEORGE TAYLOR AND ANNIE TAYLOR	SOUTH MILLS	178 CULPEPPER RD
R	02-8954-00-43-8538.0000	9,724.81	1	BILLY ROSS FEREBEE	CAMDEN	237 PALMER RD
R	02-8916-00-39-5170.0000	9,675.92	1	DONALD RAY JONES	CAMDEN	670 343 HWY N
R	03-8962-00-05-0472.0000	9,605.38	1	FRANK MCMILLIAN HEIRS	SHILOH	172 NECK RD
R	02-8934-01-29-4617.0000	8,818.12	1	JAMES B. SEYMOUR ETAL	CAMDEN	112 158 US W
R	03-8965-00-56-8601.0000	7,753.50	2	FSC II LLC	SHILOH	370 SANDY HOOK RD
R	02-8945-00-41-2060.0000	7,639.07	1	LASELLE ETHERIDGE SR. HEIRS	CAMDEN	168 BUSHELL RD
R	03-8889-00-48-7259.0000	7,626.96	1	ROBERT AND JANETTE TEMPLETON	SHILOH	127 SAILBOAT RD
R	01-7080-00-26-2396.0000	6,866.90	1	CHRISTOPHER A. KINDER	SOUTH MILLS	136 DOCK LANDING LP
R	01-8000-00-04-8444.0000	6,729.89	2	MID ATLANTIC RECYCLING	SOUTH MILLS	140 CONNER FARM RD
R	02-8925-00-58-8351.0000	6,573.86	1	KEITH S SAWYER	CAMDEN	109 SCOTLAND RD
R	03-8971-00-30-9999.0000	6,544.71	1	WILLIAM MICHAEL SARGENT	SHILOH	203 ONE MILL RD
R	02-8934-04-72-0416.0000	6,521.35	5	PAULINE JETTE	CAMDEN	238 COUNTRY CLUB RD
R	02-8935-04-63-0820.0000	6,197.32	3	BELCROSS PROPERTIES, LLC	CAMDEN	197 158 US E
R	02-8943-01-17-4388.0000	6,069.01	1	THOMAS REESE	CAMDEN	301 JAPONICA DR
R	02-8943-01-29-4931.0000	5,971.93	1	JATORI POWELL-CARR	CAMDEN	177 SAND HILLS RD
R	01-7989-00-01-1714.0000	5,910.01	2	CHARLES MILLER HEIRS	SOUTH MILLS	HORSESHOE RD
R	01-7081-00-52-7312.0000	5,898.90	1	WILLIAM K COLONNA	SOUTH MILLS	256 CULPEPPER RD
R	02-8935-03-42-5115.0000	5,809.65	1	H & R INVESTMENTS OF CAMDEN	CAMDEN	150 158 US E
R	03-8962-00-05-1771.0000	5,745.05	1	LINWOOD D GALLOP	SHILOH	170 NECK RD
R	03-8973-00-22-4894.0000	5,435.59	1	WILLIAM ANDREW NEWELL	SHILOH	891 SANDY HOOK RD
R	02-8935-01-08-8786.0000	5,356.61	1	LINWOOD GREGORY HEIRS	CAMDEN	253 SLEEPY HOLLOW RD
R	02-8945-00-58-2869.0000	5,284.76	4	JAMES WHITLEY, MARY WHITLEY,	CAMDEN	215 PINCH GUT RD
R	02-8934-01-07-7514.0000	5,209.72	1	ANGELA TYLER	CAMDEN	117 MORRISETTES RD
R	03-8963-00-10-1500.0000	5,104.65	1	KENNETH & PEGGY S. PIERCE	SHILOH	111 HAWKINS LN

30 Oldest Unpaid – Real

Roll	Parcel Number	YrsDlq	Unpaid Amount	Taxpayer Name	City	Property Address
R	02-8935-02-66-7093.0000	10	10,879.00	B. F. ETHERIDGE HEIRS	CAMDEN	158 US E
R	02-8934-01-29-4617.0000	10	8,818.12	JAMES B. SEYMOUR ETAL	CAMDEN	112 158 US W
R	02-8945-00-41-2060.0000	10	7,639.07	LASELLE ETHERIDGE SR. HEIRS	CAMDEN	168 BUSHELL RD
R	01-7989-00-01-1714.0000	10	5,910.01	CHARLES MILLER HEIRS	SOUTH MILLS	HORSESHOE RD
R	02-8936-00-23-4750.0000	10	4,447.97	AARON DARNELL CHAMBLEE ET AL	CAMDEN	LAMBS RD
R	03-8962-00-67-1021.0000	10	3,648.22	CECIL BARNARD HEIRS	SHILOH	WICKHAM RD
R	02-8935-02-75-0867.0000	10	3,336.71	ED SIVELLIS HEIRS	CAMDEN	158 US W
R	01-7999-00-95-3587.0000	10	3,213.97	WALTER TURNER HEIRS	SOUTH MILLS	CAROLINA RD
R	03-8965-00-37-4242.0000	10	2,952.52	DORA EVANS FORBES	SHILOH	352 SANDY HOOK RD
R	03-8952-00-95-8737.0000	10	2,743.44	AUDREY TILLETT	SHILOH	171 NECK RD
R	01-7999-00-32-3510.0000	10	2,520.07	LEAH BARCO	SOUTH MILLS	195 BUNKER HILL RD
R	01-7999-00-12-8596.0000	10	2,425.31	MOSES MITCHELL HEIRS	SOUTH MILLS	165 BUNKER HILL RD
R	01-7988-00-91-0179.0001	10	2,359.87	THOMAS L. BROTHERS HEIRS	SOUTH MILLS	
R	03-8943-04-93-8214.0000	10	2,310.20	L. P. JORDAN HEIRS	SHILOH	108 CAMDEN AVE
R	01-7091-00-64-6569.0000	10	2,155.72	CLARENCE D. TURNER JR.	SOUTH MILLS	STINGY LN
R	02-8955-00-26-8515.0000	10	2,056.32	KIMBERLY S. MUTTA	CAMDEN	BEDLOW LN
R	02-8955-00-26-9871.0000	10	2,056.32	KIMBERLY S. MUTTA	CAMDEN	BEDLOW LN
R	03-8899-00-36-2719.0000	10	1,991.46	LARRY WELDON HEIRS	SHILOH	HIBISCUS RD
R	02-8926-00-13-6839.0000	10	1,767.37	NORTHEASTERN COMMUNITY	CAMDEN	123 TRAFTON RD
R	02-8935-01-07-0916.0000	10	1,699.28	ROSETTA MERCER INGRAM	CAMDEN	227 SLEEPY HOLLOW RD
R	03-8899-00-45-2682.0000	10	1,670.48	SEAMARK INC.	SHILOH	HOLLY RD
R	01-7090-00-95-4019.0001	10	1,502.19	MARK DAN HEWITT	SOUTH MILLS	518 OLD SWAMP RD
R	02-8936-00-24-7426.0000	10	1,396.83	BERNICE PUGH	CAMDEN	113 BOURBON ST
R	01-7090-00-60-5052.0000	10	1,063.96	JOE GRIFFIN HEIRS	SOUTH MILLS	117 GRIFFIN RD
R	01-7989-04-90-0938.0000	10	999.07	DORIS EASON HEIRS	SOUTH MILLS	1352 343 HWY N
R	01-7989-04-60-1568.0000	10	971.24	EMMA BRITE HEIRS	SOUTH MILLS	116 BLOODFIELD RD
R	01-7989-04-60-1954.0000	10	948.40	CHRISTINE RIDDICK	SOUTH MILLS	105 BLOODFIELD RD
R	02-8955-00-13-7846.0000	10	663.20	MARIE MERCER	CAMDEN	IVY NECK RD
R	03-9809-00-53-4358.0000	10	558.54	WILLIAM G. YATES	SHILOH	SAILBOAT RD
R	03-9809-00-33-4725.0000	10	547.69	DENNIS CREASY	SHILOH	SAILBOAT RD

30 Largest Unpaid - Personal

Roll	Parcel Number	Unpaid Amount	YrsDlq	Taxpayer Name	City	Property Address
P	0004068	25,885.55	3	BAYSIDE FARMS, LLC	SOUTH MILLS	246 HORSESHOE RD
P	0000229	25,147.22	1	BLACK GOLD FARMS	CAMDEN	113 343 HWY S
P	0001089	5,082.26	1	EASTERN CAROLINA CONST, INC.	CAMDEN	150 A 158 HWY E
P	0002941	2,067.80	5	BARKER'S TRUCKING, INC	SHILOH	108 SASSAFRAS LN
P	0000009	1,860.92	1	THOMPSON GAS, LLC	CAMDEN	121 GUMBERRY ROAD
P	0003721	1,694.44	5	JIMMY'S TRUCKING & HAULING LLC	CAMDEN	127 TRAFTON RD
P	0003878	1,691.11	3	RONNEY GILLIKIN JR	SOUTH MILLS	109 NORTH POINTE RD
P	0004125	1,516.21	1	DOLLAR GENERAL #25530	SOUTH MILLS	103 CULPEPPER RD
P	0003773	1,399.82	1	SEVAN NERO BARTLETT	CAMDEN	197 HERMAN ARNOLD RD
P	0000295	1,311.34	7	HENDERSON AUDIOMETRICS, INC.	CAMDEN	330 158 HWY E
P	0001721	1,196.75	5	CINDY MAYO	SOUTH MILLS	106 BINGHAM RD
P	0002801	1,167.10	1	DOLLAR GENERAL STORE #15624	CAMDEN	139 US 158 HWY W
P	0003017	999.28	4	MARK STANLEY MICHALSKI	SOUTH MILLS	138 CAROLINA RD
P	0000297	996.40	3	ADAM D. & TRACY J.W. JONES	CAMDEN	133 WALSTON LN
P	0003513	985.21	3	JULIE PORTER	CAMDEN	431 158 US W
P	0001104	953.46	4	MICHAEL & MICHELLE STONE	CAMDEN	107 RIDGE ROAD
P	0003512	881.34	4	WILLIAM ANTHONY POPE JR	CAMDEN	214 SMITH DR
P	0004084	764.63	2	252 IMPROVEMENTS	SOUTH MILLS	581 OLD SWAMP RD
P	0001046	760.61	3	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
P	0001709	710.59	9	JOHN MATTHEW CARTE	CAMDEN	150 158 HWY
P	0003547	633.41	5	NICHOLAS W. STOTTS	CAMDEN	431 158 US W
P	0003628	615.68	1	DOLLAR GENERAL #20102	SHILOH	917 343 HWY S
P	0002525	601.19	4	JOSEPH VINCENT CARDYN	SHILOH	260 ONE MILL RD
P	0003099	572.29	2	AARON M BROWN	SHILOH	108 CHERRY BLOSSOM W
P	0002817	561.69	2	EASTERN CAROLINA	CAMDEN	154 US 158 HWY E
P	0003892	536.20	4	NOAH KNOWLES	CAMDEN	319 IVY NECK RD
P	0003850	535.35	1	JOSHUA MICHAEL BAILEY	SOUTH MILLS	100 ROBIN CT W
P	0001545	530.76	5	LOUIS RUGGERI	CAMDEN	390 CAMDEN CSWY
P	0001072	529.61	5	PAM BUNDY	SHILOH	105 AARON DR
P	0002865	499.37	3	CHRIS MARTIN	SOUTH MILLS	112 CAROLINA RD

30 Oldest Unpaid – Personal

Roll	Parcel Number	YrsDlq	Unpaid Amount	Taxpayer Name	City	Property Address
P	0000295	10	1,311.34	HENDERSON AUDIOMETRICS, INC.	CAMDEN	330 158 HWY E
P	0001046	10	760.61	THIEN VAN NGUYEN	SHILOH	133 EDGEWATER DR
P	0001709	10	710.59	JOHN MATTHEW CARTE	CAMDEN	150 158 HWY
P	0001072	10	529.61	PAM BUNDY	SHILOH	105 AARON DR
P	0001106	10	242.12	JAMI ELIZABETH VANHORN	SOUTH MILLS	612 MAIN ST
P	0001538	10	174.24	JEFFREY EDWIN DAVIS	CAMDEN	431 158 US W
P	0000738	10	159.27	LESLIE ETHERIDGE JR	CAMDEN	431 158 US W
P	0002592	10	137.87	SCOTT BRIAN GRANDY	SOUTH MILLS	156 KEETER BARN RD
P	0000770	10	134.40	MARSHA GAIL BOGUES	CAMDEN	276 BELCROSS RD
P	0002921	10	120.68	CYNTHIA MAE BLAIN	SOUTH MILLS	122 DOCK LANDING LOOP
P	0000945	9	417.06	RAMONA F. TAZEWELL	CAMDEN	239 SLEEPY HOLLOW RD
P	0002468	9	334.63	WANDA HERNANDEZ WELLS	SHILOH	104 HIGH RD
P	0002968	9	287.26	MICHAEL WILLIAM MAINELLO	SOUTH MILLS	237 KEETER BARN RD
P	0001150	9	136.45	WILLIAM MICHAEL STONE	CAMDEN	130 MILL DAM RD S
P	0001689	9	125.28	MICHAEL WAYNE MYERS	SOUTH MILLS	107 ROBIN DR
P	0001512	8	339.17	JOHN WESLEY BURGESS,JR.	CAMDEN	431 158 USY W
P	0002902	8	281.09	STEPHANIE AUSMAN	SHILOH	204 POND RD
P	0002942	8	118.75	JAMES P. VASILOPOULOS	CAMDEN	346 343 HWY S
P	0003513	7	985.21	JULIE PORTER	CAMDEN	431 158 US W
P	0003415	7	436.57	IVY MIRANDA BOGUES	CAMDEN	224 NORTH RIVER RD
P	0003487	7	388.22	MICHAEL RONALD MAYO II	CAMDEN	146 BELCROSS RD
P	0003414	7	387.18	EDWARD A. BILL	CAMDEN	152 158 US W
P	0003495	7	380.86	ALY MOHAMAD	SHILOH	100 BROAD CREEK RD
P	0003096	7	349.55	DANIEL ELWOOD BRIGHT	CAMDEN	109 JUNIPER DR
P	0003075	7	324.02	PATRICK WAYNE BAUM	CAMDEN	186 B BUSHELL RD
P	0003035	7	309.89	ROBERT HENRY LEE	SHILOH	121 BEECH TREE DR
P	0002978	7	296.41	JONATHAN LEWIS PUGH	SOUTH MILLS	206 MAIN ST
P	0003269	7	260.39	KIMBERLY STARR MUTTA	CAMDEN	290 NORTH RIVER RD
P	0003378	7	185.77	JAMES KELLEY WIGFIELD	CAMDEN	441 158 US E
P	0001721	6	1,196.75	CINDY MAYO	SOUTH MILLS	106 BINGHAM RD

Motion to approve the tax report as presented.

RESULT:	**PASSED**
MOVER:	Sissy Aydlett
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

B. Proclamation in Recognition of World Elder Abuse Awareness – Lindsay Tyson

WORLD ELDER ABUSE AWARENESS DAY
Building Strong Support for Elders

Proclamation of the Camden County Board of Commissioners
In Recognition of World Elder Abuse Awareness Day

WHEREAS: Older adults deserve to be treated with respect and dignity to enable them to serve as leaders, mentors, volunteers and vital participating members of our communities; and

WHEREAS: In 2006, the International Network for the Prevention of Elder Abuse, in support of the United Nations International Plan of Action, proclaimed a day to recognize the significance of elder abuse as a public health and human rights issue; and

WHEREAS: 2026 marks the 20th Annual World Elder Abuse Awareness Day. Its recognition will promote a better understanding of abuse and neglect of older adults; and

WHEREAS: The National Center on Elder Abuse (NCEA), Albemarle Commission Area Agency on Aging and Camden County recognize the importance of taking action to raise awareness, prevent and address elder abuse; and

WHEREAS: As our population lives longer, we are presented with an opportunity to think about our collective needs and future as a nation; and

WHEREAS: Ageism and social isolation are major causes of elder abuse in the United States; and

WHEREAS: Recognizing that it is up to all of us to ensure that proper social structures exist so people can retain community and societal connections, reducing the likelihood of abuse; and

WHEREAS: Preventing abuse of older adults through maintaining and improving social supports like senior centers, human services and transportation will allow everyone to continue to live as independently as possible and contribute to the life and vibrancy of our communities; and

WHEREAS: Where there is justice there can be no abuse; therefore, NCEA urges all people to restore justice by honoring older adults. Join us in our engaging and empowering movement, putting an end to abuse.

THEREFORE, the Camden County Board of Commissioners hereby proclaims June 15, 2026 as World Elder Abuse Awareness Day in Camden County and encourages all of our communities to recognize and celebrate older adults and their ongoing contributions to the success and vitality of our community and country.

This the 1st day of June 2026.

Dr. Jason Banks, Chair
Camden County Board of Commissioners

ATTEST:

Karen M. Davis, NCMCC
Clerk to the Board of Commissioners

COUNTY OF CAMDEN NORTH CAROLINA UNIFIED GOVERNMENT JULY 1, 2006

Motion to adopt the Proclamation in Recognition of World Elder Abuse Awareness Day.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

C. Employee Volunteer Policy – Erin Burke

Camden County, North Carolina
Volunteer Time Off (VTO) Policy

Policy Purpose
Camden County recognizes the value of civic engagement and community service. This policy provides eligible employees with paid time off to participate in volunteer activities that support charitable, educational, governmental, civic, or community-based organizations and events that positively benefit the residents of Camden County and surrounding communities.

Policy Statement
The County encourages employees to contribute their time and talents to community service efforts. Subject to operational needs and supervisory approval, eligible employees may be granted Volunteer Time Off ("VTO") to participate in approved volunteer activities during regularly scheduled work hours.

Eligibility
This policy applies to all full-time regular employees of Camden County.
Part-Time, temporary, seasonal, and contract employees are not eligible for VTO benefits.

Amount of Volunteer Leave
Eligible employees may receive up to:
- Eight (8) hours of paid Volunteer Time Off per fiscal year.

Volunteer leave:
- Is granted on a fiscal-year basis and does not carry over into subsequent years;
- Has no cash value and will not be paid upon separation from employment;
- Must be used in increments of no less than one (1) hour.

Approved Volunteer Activities
Volunteer activities eligible for VTO approval include service performed for:
- Nonprofit organizations recognized under Section 501(c)(3) of the Internal Revenue Code;
- Public schools, colleges, or educational programs;
- Local government-sponsored programs or events;
- Community improvement initiatives;
- Emergency response, disaster recovery, or humanitarian efforts;
- Civic, environmental, veterans', youth, or senior service organizations.

Examples of qualifying activities may include:
- Food bank or shelter assistance;
- Mentoring or tutoring programs;
- Community clean-up events;
- Volunteer firefighting or emergency support activities;
- Participation in County-sponsored community events;
- Blood drives or charitable fundraising events where the employee is actively volunteering.

Non-Qualifying Activities
Volunteer Time Off may not be used for:
- Political campaign activities;
- Activities that primarily benefit a for-profit organization;
- Religious activities intended primarily for worship or proselytizing;
- Court appearances unrelated to County service;
- Personal fundraising efforts not connected to an approved charitable organization;
- Activities presenting a conflict of interest with County employment.

Approval Process
Employees requesting Volunteer Time Off must:
1. Submit a request to their supervisor at least five (5) working days in advance whenever practicable;
2. Provide information regarding the organization, volunteer activity, and requested time;
3. Receive supervisory approval prior to participating during work hours.

Approval is subject to departmental operational needs and staffing requirements. Supervisors may deny or reschedule requests to maintain continuity of County services.

Verification of Service
Employees shall be required to provide documentation verifying participation in the approved volunteer activity using volunteer verification form.

Misrepresentation of volunteer activities or misuse of VTO may result in disciplinary action, up to and including termination of employment.

Coordination with Other Leave
Volunteer Time Off is separate from vacation leave, sick leave, compensatory time, and other forms of leave authorized by County policy.

Employees participating in volunteer activities outside normal work hours are not eligible for overtime compensation, compensatory time, or additional County compensation unless otherwise authorized by law.

Administration
The Human Resources Department shall administer this policy and may establish procedures and forms necessary for implementation.

The County Manager reserves the authority to interpret, modify, suspend, or discontinue this policy at any time consistent with County needs and applicable law.

Motion to approve the Volunteer Time Off Policy as presented.

RESULT:	**PASSED**
MOVER:	Tiffney White
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

D. Resolution 2026-06-01 Salaries & Compensation for Various Boards and Commissions – Erin Burke

In that adoption of the Budget Ordinance was tabled until the June 23, 2026 meeting, Manager Burke requested that this item be tabled until that time so that the Resolution would be adopted along with the Budget Ordinance.

Motion to table adoption of Resolution 2026-06-01: Salaries & Compensation for Various Boards and Commissions to the June 23, 2026 meeting.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

E. Resolution 2026-06-02 Opposing Modifications to County Property Tax Authority – Erin Burke

Resolution 2026-06-02

A Resolution of the Camden County Board of Commissioners
Opposing Modifications to County Property Tax Authority

WHEREAS, county governments are constitutionally and statutorily charged with providing essential public services, including, but not limited to, public safety, emergency response, education, infrastructure, public health, and social services; and

WHEREAS, property taxes constitute a primary, stable, and locally-controlled source of revenue necessary to fund these essential county services and to meet both ongoing operational needs and long-term capital obligations; and

WHEREAS, the authority to levy, assess, and adjust property taxes allows county governments to respond responsibly to changing economic conditions, population growth, service demands, emergencies, and state or federal mandates; and

WHEREAS, counties follow transparent procedures prior to any tax changes by presenting annual budgets on a strict schedule, hosting open meetings for citizen input and questions, and submitting public bonds for voter consideration; and

WHEREAS, proposals to modify, limit, cap, freeze, or otherwise restrict county property tax authority — whether through constitutional amendment, statutory change, or administrative action — may reduce local flexibility, undermine fiscal stability, and shift costs to less stable revenue sources; and

WHEREAS, such modifications may result in unintended consequences, including service reductions, delayed infrastructure investment, increased fees, and inequitable impacts on residents; and

WHEREAS, county governments are best positioned to balance fiscal responsibility with service delivery, accountability, and responsiveness to local needs through transparent budgeting and elected representation.

NOW, THEREFORE, BE IT RESOLVED that the Camden County Board of Commissioners supports the current property tax authority in North Carolina, which enables counties to manage property tax rates within established statutory limits; and

BE IT FURTHER RESOLVED that the Camden County Board of Commissioners formally opposes any constitutional amendment that would restrict, cap, reduce, or otherwise limit county property tax authority.

ADOPTED this the 1st day of June, 2026.

ATTEST:

Dr. Jason Banks, Chair
Camden County Board of Commissioners

Karen M. Davis, NCMCC
Clerk to the Board of Commissioners

Motion to adopt Resolution 2026-06-02 Opposing Modifications to County Property Tax Authority.

RESULT:	**PASSED**
MOVER:	Sissy Aydlett
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

F. Resolution 2026-06-03 Directing the Expenditure of Opioid Settlement Funds – Erin Burke

RESOLUTION 2026-06-03

COUNTY OF CAMDEN
DIRECTING THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS, Camden County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids.

WHEREAS, the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA"), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF"), and SAAF-2;

WHEREAS, Camden County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS, section E.6 of the MOA states that, before spending opioid settlement funds, the local government's governing body must adopt a resolution that:

(i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
(ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
(iii) states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, SAAF, and SAAF-2, Camden County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized
    a. Name of strategy: Early Intervention – *Life Skills Coach*
    b. Strategy is included in Exhibit *A*
    c. Item letter and/or number in Exhibit A or Exhibit B to the MOA:*6*
    d. Amount authorized for this strategy: $ 75,000.00 annually
    e. Period of time during which expenditure may take place:
       Start date *July 1, 2026* through End date *June 30, 2029*
    f. Description of the program, project, or activity:
       Upon referral to the program, the Life Skills Coach will work with clients, their parent/guardian(s), and the Camden County School System to identify any issue(s) that need to be addressed for each individual. The Life Skills Coach will create a monthly program schedule for students identified at each of the county's schools. Programs will meet in age-appropriate groups during school hours, after school, and during school breaks. Activities will include workshops, group meetings, and other F.O.C.U.S. curriculum-based projects. Youth who participate in the program will learn problem-solving, drug/alcohol awareness, interpersonal/social skills, as well as other identified life skills.
    g. Provider: *Camden County*

The total dollar amount of Opioid Settlement Funds appropriated for the above-named and authorized strategies is $225,000.00.

Adopted this the 1st day of June 2026.

ATTEST:

Dr. Jason Banks, Chair
Camden County Board of Commissioners

Karen M. Davis, NCMCC
Clerk to the Board of Commissioners

Motion to adopt Resolution 2026-06-03 Directing the Expenditure of Opioid Settlement Funds as presented.

RESULT:	**PASSED**
MOVER:	Tiffney White
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

ITEM 7. Board Appointments

A. Tourism Development Authority – Reappointment of Adam Carver, Dismal Swamp State Park Superintendent

Motion to reappoint Supt. Adam Carver to the Tourism Development Authority for an additional term.

RESULT:	**PASSED**
MOVER:	Tiffney White
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

ITEM 8. Consent Agenda

A. BOC Meeting Minutes - Herein incorporated by reference; available for public inspection in the County Clerk's office and via the County website.
- May 1, 2026
- May 4, 2026
- May 7, 2026

B. School Budget Amendments

Budget Amendment

Camden County Schools Administrative Unit

Other Local Current Expense Fund

The Camden County Board of Education at a meeting on the 14th day of May, 2026 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2026.

Code Number	Description of Code	Amount Increase	Amount Decrease
5100	Regular Instructional Support	14,902.02	
5300	Alternative Programs & Srvcs		7,965.50
6800	System-wide Pupil Support		6,936.52

Explanation:

Total Appropriation in Current Budget $ 558,789.88
Amount of Increase/Decrease of Above Amendment + 0.00
Total Appropriation in Current Amended Budget .... $ 558,789.88

Passed by majority vote of the Board of Education of Camden County on the 14th day of May, 2026.

Chairman, Board of Education

Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this 1st day of June 2026.

Chairman, Board of County Commissioners

Karen M. Davis

Clerk, Board of County Commissioners

COUNTY OF CAMDEN NORTH CAROLINA UNITED GOVERNMENT JULY 1, 2006

Budget Amendment

Camden County Schools Administrative Unit

Afterschool Care Fund

The Camden County Board of Education at a meeting on the 14th day of May 2026 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2026.

Code Number	Description of Code	Amount Increase	Amount Decrease
7100	Community Services	67,364.27	

Explanation:

Total Appropriation in Current Budget $ 207,000.00
Amount of Increase/(Decrease) of Above Amendment + 67,264.27
Total Appropriation in Current Amended Budget .... $ 274,264.27

Passed by majority vote of the Board of Education of Camden County Schools on the 14th day of May 2026.

Chairman, Board of Education

Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes in the minutes of said Board, this 1st day of June 2026.

Chairman, Board of County Commissioners

Karen M. Davis

Clerk, Board of County Commissioners

COUNTY OF CAMDEN NORTH CAROLINA UNITED GOVERNMENT JULY 1, 2006

Budget Amendment

Camden County Schools Administrative Unit

Child Nutrition Fund

The Camden County Board of Education at a meeting on the 14th day of May 2026 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2026.

Code Number	Description of Code	Amount Increase	Amount Decrease
7200	Child Nutrition Services	175,085.52	

Explanation:

Total Appropriation in Current Budget $ 834,527.00
Amount of Increase/(Decrease) of Above Amendment + 175,085.52
Total Appropriation in Current Amended Budget .... $ 1,009,612.52

Passed by majority vote of the Board of Education of Camden County Schools on the 14th day of May 2026.

Chairman, Board of Education

Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes in the minutes of said Board, this 1st day of June 2026.

Chairman, Board of County Commissioners

Karen M. Davis

Clerk, Board of County Commissioners

COUNTY OF CAMDEN NORTH CAROLINA UNITED GOVERNMENT JULY 1, 2006

Budget Amendment

Camden County Schools Administrative Unit

Federal Grant Fund

The Camden County Board of Education at a meeting on the 14th day of May, 2026 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2026.

Code Number	Description of Code	Amount Increase	Amount Decrease
5200	Special Population Services	141.71	
6500	Operational Support Services	271.54	
8100	Payments to Other Gov't Units		112.25

Explanation: Revenues increased for carryover funds

Total Appropriation in Current Budget $ 897,854.14
Amount of **Increase**/Decrease of Above Amendment + 301.00
Total Appropriation in Current Amended Budget .... $ 898,155.14

Passed by majority vote of the Board of Education of Camden County on the 14th day of May, 2026.

Chairman, Board of Education

Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this 1st day of June 2026.

Chairman, Board of County Commissioners

Karen M. Davis

Clerk, Board of County Commissioners

COUNTY OF CAMDEN NORTH CAROLINA UNITED GOVERNMENT JULY 1, 2006

Budget Amendment

Camden County Schools Administrative Unit

Local Current Expense Fund

The Camden County Board of Education at a meeting on the 14th day of May, 2026 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2026.

Code Number	Description of Code	Amount Increase	Amount Decrease
5100	Regular Instructional Services	1,436.00	
7100	Community Services		1,436.00

Explanation:

Total Appropriation in Current Budget	$	5,144,515.96
Amount of Increase/Decrease of Above Amendment	+	0.00
Total Appropriation in Current Amended Budget	$	5,144,515.96

Passed by majority vote of the Board of Education of Camden County on the 14th day of May, 2026.

Chairman, Board of Education

Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this 1st day of June 2026.

Chairman, Board of County Commissioners

Clerk, Board of County Commissioners

Budget Amendment

Camden County Schools Administrative Unit

State Public School Fund

The Camden County Board of Education at a meeting on the 14th day of May 2026 passed the following resolution.

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2026.

Code Number	Description of Code	Amount Increase	Amount Decrease
5100	Regular Instructional Services	129.18	
5800	School-Based Support Services		550.26
6500	Operational Support Services	10,788.73	

Explanation:

Total Appropriation in Current Budget	$	20,378,613.53
Amount of **Increase**/Decrease of Above Amendment	+	10,367.65
Total Appropriation in Current Amended Budget	$	20,388,981.18

Passed by majority vote of the Board of Education of Camden County on the 14th day of May, 2026.

Chairman, Board of Education

Secretary, Board of Education

We the Board of County Commissioners of Camden County hereby approve the changes in the County School Funds Budget as indicated above, and have made entry of these changes on the minutes of said Board, this 1st day of June 2026.

Chairman, Board of County Commissioners

Clerk, Board of County Commissioners

C. Pickups, Releases & Refunds

NAME	REASON	NO.
Suzanne Cuthrell Berry	Roll back taxes - Pickup	Pick-up 23891
	$120.67	R-163148-2023
		R-170734-2024
		R-178392-2025
Waverly Meiggs Sawyer	Roll back taxes - Pickup	Pick-up 23917
	$836.03	R-162453-2023
		R-170019-2024
		R-177689-2025
Aaron James Williams	Over assessed - Refund	Pick-up 23916
	$138.16	64711537
Kirt Matthew Palmer	Turned in Plate - Military - exempt - refund	Pick-up 23908
	$218.89	77993849
Kirt Matthew Palmer	Turned in Plate - Military - exempt - refund	Pick-up 23909
	$272.70	83784498
Alex Crespo	Turned in Plate - refund	Pick-up 23910
	$152.81	89424486
Michael Milo Morse	Turned in Plate - refund	Pick-up 23915
	$223.24	58674271
William Eugene Byrum II	Turned in Plate - refund	Pick-up 23896
	$107.66	87898570

D. Tax Collection Report

Tax Collection Report
APRIL 2026

Day	Amount	Name of Account	Deposits	Simplifile-23	PSN - 69
	$	$	$	$	$
1	872.09		872.09		
2	8,129.62		8,129.62		
2	3,135.00			3,135.00	
6	7,984.71	Refund - $1.10	7,984.71		
7	1,635.79		1,635.79		
8	4,615.49		4,615.49		
9	7,283.43		7,283.43		
10	7,542.55		7,542.55		
	25,268.74			25,268.74	
	77,324.03	PSN Refund - $22.34			77,324.03
13	10,408.02		10,408.02		
14	9,288.50		9,288.50		
15	2,438.09	Short - $6.00	2,438.09		
16	20,642.37	Refund - $118.15	20,642.37		
17	12,460.53		12,460.53		
	42,021.00			42,021.00	
	7,607.77				7,607.77
20	3,998.65	Refune - $1.00	3,998.65		
21	5,065.10	Refund - $0.19	5,065.10		
	33,994.76			33,994.76	
		Refund - $129.70 - Drawer 99			
22	334.97		334.97		
23	2,275.59		2,275.59		
24	11,232.33		11,232.33		
27	10,961.20	Refund - $16.00	10,961.20		
	28,541.00			28,541.00	
28	234.56		234.56		
29	26,814.08		26,814.08		
	10,975.47	PSN Refund - $8.96			10,975.47
30	3,835.84		3,835.84		
	190.00	Refund - $104.46	190.00		
	27,395.00			27,395.00	
	277.44	PSN - Debt Set-off			277.44
Totals Collections	$ 414,783.72		$ 158,243.51	$ 160,355.50	$ 96,184.71
Total Bank Deposits	$ 414,783.72		$ 414,783.72		
Land Transfer/PSN					
		PSN Check fees - $33.00 for info only, fees were paid to PSN			
Refund	$ (401.90)				
Over					
Short	$ 6.00				
Adjustnent	$ -				
NET TOTAL	$ 414,387.82				

Submitted By: Lisa S. Anderson Date: 5-18-26
Approved By: [signature] Date: 6/1/2026

E. Tax Refunds Over $100

REFUNDS OVER $100.00

ACS Tax System
5/21/26 13:20:19 Refunds to be Issued by Finance Office CAMDEN COUNTY
Page 1

Refund$	Remit To:	Reference:	Drawer/Transaction Info:
104.46	CARLTON L COOPER 537 STAFFORD DRIVE ELIZABETH CITY NC 27909	2025 R 02-8955-00-72-7993.0000 Overpayment of 2025 taxes	20260430 2 292291

104.46 Total Refunds

***

Submitted by Lisa S. Anderson Date 5-21-26
Lisa S. Anderson, Tax Administrator Camden County

Approved by [signature] Date 6/1/2026
Jason Banks, Chair Camden County Board of Commissioners

F. Vehicle Tax Refunds Over $100

North Carolina Vehicle Tax System

Pending Refund Report

VEHICLE REFUNDS OVER $100.00

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BYRUM, WILLIAM EUGENE II	BYRUM, WILLIAM EUGENE II		375 COUNTRY CLUB RD	CAMDEN, NC 27921	Proration	0087898570	LFS5290	AUTHORIZED	247640858	Refund Generated due to proration on Bill #0087898570-2025-2025-0000-00	Tag Surrender	5/19/2026	5/20/2026	1843	TAX	($106.21)	$0.00	($106.21)
														2	TAX	($1.45)	$0.00	($1.45)
																	Refund	$107.66
CRESPO, ALEX	CRESPO, ALEX		116 PAMPAS ST	SOUTH MILLS, NC 27976	Proration	0089424486	TJX6911	PENDING	247716808	Refund Generated due to proration on Bill #0089424486-2025-2025-0000-00	Tag Surrender	5/20/2026		1843	TAX	($150.74)	$0.00	($150.74)
														2	TAX	($2.07)	$0.00	($2.07)
																	Refund	$152.81
HOLLOWELL, ROBERT WALKER JR	HOLLOWELL, ROBERT WALKER JR		110 PARK DR	SHILOH, NC 27974	Proration	0090641124	9R1144	AUTHORIZED	247640936	Refund Generated due to proration on Bill #0090641124-2025-2025-0000-00	Tag Surrender	5/19/2026	5/20/2026	1843	TAX	($226.28)	$0.00	($226.28)
														3	TAX	($3.10)	$0.00	($3.10)
																	Refund	$229.38
MORSE, MICHAEL MILO	MORSE, MICHAEL MILO		283 KEETER BARN RD	SOUTH MILLS, NC 27976	Proration	0058674271	JAA6122	PENDING	247716844	Refund Generated due to proration on Bill #0058674271-2025-2025-0000-00	Tag Surrender	5/20/2026		1843	TAX	($220.22)	$0.00	($220.22)
														1	TAX	($3.02)	$0.00	($3.02)
																	Refund	$223.24
PALMER, KIRT MATTHEW	PALMER, KIRT MATTHEW		108 ROBERT ST	CAMDEN, NC 27921	Adjustment >= $100	0077993849	RHS4557	AUTHORIZED	247641078	Refund Generated due to adjustment on Bill #0077993849-2025-2025-0000-00	Military	5/19/2026	5/20/2026	1843	TAX	($215.93)	$0.00	($215.93)
														2	TAX	($2.96)	$0.00	($2.96)
																	Refund	$218.89
PALMER, KIRT MATTHEW	PALMER, KIRT MATTHEW	PALMER, MACKENZIE GIBSON	108 ROBERT ST	CAMDEN, NC 27921	Adjustment >= $100	0083784498	CR71649	AUTHORIZED	247641080	Refund Generated due to adjustment on Bill #0083784498-2025-2025-0000-00	Military	5/19/2026	5/20/2026	1843	TAX	($269.01)	$0.00	($269.01)
														2	TAX	($3.69)	$0.00	($3.69)
																	Refund	$272.70
WILLIAMS, AARON JAMES	WILLIAMS, AARON JAMES	WILLIAMS, JENNIFER REBECCA	109 WAYLAND CT	SOUTH MILLS, NC 27976	Adjustment >= $100	0064711537	FH2687	AUTHORIZED	247255720	Refund Generated due to adjustment on Bill #0064711537-2025-2025-0000-00	Over Assessment	5/12/2026	5/20/2026	1843	TAX	($136.29)	$0.00	($136.29)
														1	TAX	($1.87)	$0.00	($1.87)
																	Refund	$138.16

Submitted by Lisa S. Anderson Date 5-21-26

Lisa S. Anderson, Tax Administrator Camden County

Approved by ______ Date 6-1-2026

Jason Banks, Chair Camden County Board of Commissioners

G. Revised Albemarle District Jail Interlocal Agreement

NORTH CAROLINA
PASQUOTANK COUNTY

ALBEMARLE DISTRICT JAIL
INTERLOCAL AGREEMENT

THIS AGREEMENT is entered into this 1st day of June, 2026, by and between the **COUNTY OF CAMDEN**, North Carolina, a body corporate and politic existing pursuant to the laws of the State of North Carolina, ("Camden"), **COUNTY OF CHOWAN**, North Carolina, a body corporate and politic existing pursuant to the laws of the State of North Carolina, ("Chowan"), **COUNTY OF PASQUOTANK**, North Carolina, a body corporate and politic existing pursuant to the laws of the State of North Carolina, ("Pasquotank"), and the **COUNTY OF PERQUIMANS**, North Carolina, a body corporate and politic existing pursuant to the laws of the State of North Carolina, ("Perquimans"):

W I T N E S S E T H:

Recitals

The following recitals are incorporated as an integral part of this Agreement.

WHEREAS, in 1971, Camden, Pasquotank and Perquimans County obtained legislation through the North Carolina General Assembly that allowed these three counties to create a regional jail (Chapter 341, House Bill 466); and

WHEREAS, the regional jail became known as the Albemarle District Jail ("Jail"); and

WHEREAS, the Jail has been composed of Camden, Pasquotank, and Perquimans County since its inception; and

WHEREAS, each participating unit's financial contribution to the Jail is based on the latest federal census of population; and

WHEREAS, currently each participating unit's financial contribution share is as follows: Camden County is 16.3%, Pasquotank County is 63%, and Perquimans County is 20.6%; and

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WHEREAS, Chowan desires to become a participating unit of the Jail; and

WHEREAS, Chowan agrees to provide per capita funds for debt service, operations, maintenance and administrative costs; and

WHEREAS, the parties agree that each participating unit's financial contribution shall be based on the July 1, 2025, population of the respective counties, to be described further herein; and

WHEREAS, Chowan shall be allowed one representative on the Jail Commission; and

WHEREAS, in order to become a participating unit of the Jail, Chowan has agreed to the following terms as outlined herein; and

WHEREAS, the parties are authorized by N.C. Gen. Stat. §160A-461, Article 20, to enter into contracts or agreements with each other to execute this undertaking.

NOW, THEREFORE, in consideration of the terms, conditions, and covenants expressed herein the parties agree as follows:

1. Camden, Pasquotank and Perquimans County shall allow Chowan to be a participating unit in the Jail.
2. The financial contribution of each participating unit shall be based on the July 1, 2025, population of the counties and is as follows: Camden County is 13.5%, Chowan County is 17.3%, Pasquotank County is 52.1%, and Perquimans County is 17.1%
3. Chowan shall:
    a. Provide per capita funds for debt service, operations, maintenance and administrative costs based on the July 1, 2025, population (17.3%).

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b. Provide a "buy-in" amount of $4,196,050 to Camden, Pasquotank and Perquimans. This amount shall be paid in fifteen (15) annual installments based on the July 1, 2025, population of each participating unit as referred to hereinabove. Annual installments shall remain the same throughout the fifteen (15) year period even though the federal census may shift the percentages among the participating units for ongoing expenses, such as debt service, operations, maintenance and administrative costs.

c. Be responsible for a proportional share of the pending $2,000,000 in capital costs ($346,747) if the Jail does not receive the requested funds from the General Assembly in the state budget.

4. The Jail Commission membership shall be increased from four (4) to five (5) members to allow Chowan one representative on the Jail Commission.
5. The counties shall seek legislation to allow Chowan to become a participating unit of the Jail.
6. If Gates County joins the Jail, Chowan will receive a proportional share of the "buy-in."
7. This Agreement may be amended by a vote of all the parties.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first above written, the Agreement having been approved by the respective governing bodies of both Pasquotank and Camden.

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PASQUOTANK COUNTY

Lloyd E. Griffin, III, Chairman
Board of Commissioners
Date:____________

ATTEST:

Clerk to the Board
(SEAL)

PERQUIMANS COUNTY

Wallace Nelson, Chairman
Board of Commissioners
Date:____________

ATTEST:

Clerk to the Board
(SEAL)

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CAMDEN COUNTY

Dr. Jason Banks, Chairman
Board of Commissioners
Date: 6/1/2026

ATTEST:

Karen M. Davis
Clerk to the Board
(SEAL)

COUNTY OF CAMDEN NORTH CAROLINA UNITED GOVERNMENT JULY 1, 2006

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Sheri Stasko
Signature of Finance Officer

CHOWAN COUNTY

Bob Kirby, Chairman
Board of Commissioners
Date & Time:____________

ATTEST:

Clerk to the Board
(SEAL)

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Chowan County Finance Officer
Date & Time:____________

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Motion to approve the Consent Agenda as amended.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

ITEM 9. County Manager's Report

County Manager Erin Burke included the following in her report to the Board:

- Budget Work Sessions 3 and 4
- Congressman Davis's visit to the Dismal Swamp Welcome Center
- DOT Luncheon
- Minister's Advisory Council
- Treasure Point Walk-Through Meeting
- Biweekly High School Construction Meetings
- Lunch with D-Shift for EMS Week
- Veteran Services Officer Grant Purchase Meeting
- UDO Committee Meeting
- Intercoastal Outdoor Equipment Ribbon Cutting
- Treasure Point Commissioner Site Visit
- Budget preparation and completion
- Juneteenth Event – June 13, 2026
- July 4th Event – Courthouse Complex

ITEM 10. Commissioners' Reports

Commissioner Aydlett shared videos from the NC Association of County Commissioners highlighting the ways in which counties serve their communities and information on the legislative matter of county property tax authority.

Commissioner White included the following in her remarks:

- 11th Annual Elder Abuse Awareness Walk – June 11th; Elizabeth City
- Treasure Point Extension Center Tour
- Betsy Dowdy Ride Event

ITEM 11. Information from Other Departments & Agencies (For information only)

A. Library Report

Camden County Public Library

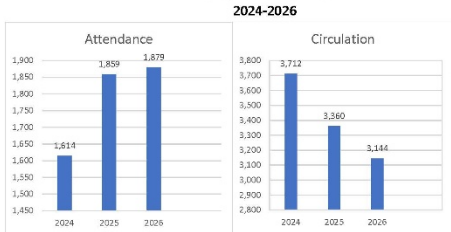
May 2026 Statistics

MONTH REPORT

Visitor Count	1879
Materials Check Outs & Renewals	3144
Libby – Overdrive (magazines, eBooks & audiobooks)	325
Computer/ Wireless Use	274/174
Questions Answered	239
Children's Programs/Attendance	19/243
Teen Program/Attendance	2/21
Adult Programs/Attendance	7/47
Outreach Programs/Attendance	0
Community Programs/Attendance	4/84
Study Room Usage/Attendance	45/98
Meeting Room Usage/Attendance	2/17
Days/Hours Open	28/232
# Items in Collection	25,037
Library Card Holders	2472

Comparison by Year

2024-2026



B. Register of Deeds Report

Camden County Register of Deeds: Ashley Jennings
April 2026
Daily Deposit

DATE	NC CHILDRENS TRUST	NC DOM. VIO. FUND	STATE REV. STAMPS	COUNTY REV. STAMPS	RETIREMENT	AUTO FUND	STATE TREASURY	ROD GENERAL	TOTAL
04/01/26	$ -	$ -	$ 307.23	$ 319.77	$ 5.06	$ 30.42	$ 43.40	$ 258.12	$ 964.00
04/02/26	$ -	$ -	$ 416.99	$ 434.01	$ 5.72	$ 34.12	$ 49.60	$ 291.56	$ 1,232.00
04/06/26	$ -	$ -	$ 799.68	$ 832.32	$ 6.72	$ 38.85	$ 68.20	$ 334.23	$ 2,080.00
04/07/26	$ -	$ -	$ -	$ -	$ 3.47	$ 21.33	$ 24.80	$ 181.40	$ 231.00
04/08/26	$ 5.00	$ 30.00	$ 98.49	$ 102.51	$ 4.14	$ 21.62	$ 31.00	$ 184.24	$ 477.00
04/09/26	$ 5.00	$ 30.00	$ 1,599.85	$ 1,665.15	$ 8.09	$ 46.08	$ 55.80	$ 394.03	$ 3,804.00
04/10/26	$ 5.00	$ 30.00	$ 1,087.80	$ 1,132.20	$ 6.27	$ 33.64	$ 55.80	$ 287.29	$ 2,638.00
04/13/26	$ 5.00	$ 30.00	$ -	$ -	$ 10.10	$ 54.65	$ 86.80	$ 486.45	$ 673.00
04/14/26	$ -	$ -	$ 514.99	$ 536.01	$ 3.48	$ 20.16	$ 37.20	$ 171.16	$ 1,283.00
04/15/26	$ 10.00	$ 60.00	$ 1,624.84	$ 1,691.16	$ 9.14	$ 49.01	$ 55.80	$ 425.05	$ 3,925.00
04/16/26	$ -	$ -	$ 1,331.82	$ 1,386.18	$ 6.18	$ 36.44	$ 62.00	$ 307.38	$ 3,130.00
04/17/26	$ -	$ -	$ 1,254.89	$ 1,306.11	$ 9.80	$ 58.94	$ 74.40	$ 509.86	$ 3,214.00
04/20/26	$ -	$ -	$ 1,735.58	$ 1,806.42	$ 8.84	$ 54.19	$ 74.40	$ 451.57	$ 4,131.00
04/21/26	$ -	$ -	$ 1,373.47	$ 1,429.53	$ 4.35	$ 26.40	$ 37.20	$ 222.05	$ 3,093.00
04/22/26	$ 5.00	$ 30.00	$ -	$ -	$ 4.61	$ 26.02	$ 12.40	$ 228.97	$ 307.00
04/23/26	$ 10.00	$ 60.00	$ 58.80	$ 61.20	$ 7.32	$ 37.04	$ 55.80	$ 317.84	$ 608.00
04/24/26	$ 5.00	$ 30.00	$ 1,365.14	$ 1,420.86	$ 12.26	$ 69.05	$ 105.40	$ 595.29	$ 3,603.00
04/27/26	$ -	$ -	$ 1,298.50	$ 1,351.50	$ 17.71	$ 113.01	$ 62.00	$ 987.68	$ 3,830.40
04/28/26	$ 5.00	$ 30.00	$ 112.70	$ 117.30	$ 3.57	$ 17.36	$ 31.00	$ 151.07	$ 468.00
04/29/26	$ -	$ -	$ 613.97	$ 639.03	$ 4.26	$ 24.06	$ 49.60	$ 206.28	$ 1,537.20
04/30/26	$ -	$ -	$ 1,319.08	$ 1,372.92	$ 4.64	$ 25.36	$ 55.80	$ 223.20	$ 3,001.00
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00
									$ -
TOTAL	$ 55.00	$ 330.00	$ 16,913.82	$ 17,604.18	$ 145.73	$ 837.75	$ 1,128.40	$ 7,214.72	$ 44,229.60

Ledger Report Fee Distribution
ASHLEY JENNINGS, REGISTER OF DEEDS
Camden, NC
Date Range From Wednesday, April 1, 2026 to Thursday, April 30, 2026

Name	Amount
NC Children's Trust Fund	$55.00
NC Domestic Violence Fund	$330.00
State Revenue Stamp	$16,913.82
County Revenue Stamp	$17,604.18
Land Transfer Fee	$0.00
Floodplain Map Fund	$0.00
Supplemental Retirement	$145.73
ROD Automation Fund	$837.75
Dept Of Cultural Resources	$0.00
Vital Records Fund	$0.00
State General Fund	$0.00
State Treasurer Amount	$1,128.40
ROD General Fund	$7,214.72
Total Distribution For Period	$44,229.60
Cash Total	$773.60
Check Total	$6,069.00
Pay Account Total	$782.00
ACH Total	$36,605.00
Escrow Account Total	$0.00
Overpayment Total	$0.00
Total Deposit For Period	$44,229.60

ITEM 12. Public Comments (General)
None.

ITEM 13. Adjourn

Motion to adjourn the Camden County Board of Commissioners meeting.

RESULT:	**PASSED**
MOVER:	Troy Leary
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

South Camden Water & Sewer District Board

Chair Banks called the South Camden Water and Sewer District Board of Directors meeting to order.

Motion to approve the agenda as presented.

RESULT:	**PASSED**
MOVER:	Tiffney White
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

Public Comments – None.

New Business Monthly Report - Chas Sawyer

South Camden Water & Sewer Board
Monthly Work Order Statistics Report
Period: April 2026

	Submitted Work Orders	Completed Work Orders	Percentage Completed	Status of Uncompleted Work Orders
Water/Distribution	163	100%	100%	0
Sewer/Collection	0	100%	100%	0

Collections/Distribution

Water line locates	69
Sewer line locates	0
Water & Sewer locates same ticket	110
Hydrants tested	0
New services installed	2

Water Treatment

Total water treated	19,072,000
Daily average	636,733 gallons per day (88% capacity)
Current capacity	720,000 gallons per day

Waste Water Treatment

Facility	Gallons per day	Permitted Capacity
South Mills WWTP	19,962 gallons per day	100 000 gallons per day(20% Capacity)
Courthouse Area WWTP	25,371 gallons per day	50 000 gallons per day(51% Capacity)

Date	Work Orders Submitted	Percentage Complete	Uncompleted	Water / Distribution	Sewer / Collection	Water Locates	Sewer Locates	Water / Sewer Locate	Hydrant Flow Test	New Svc
2024										
Jan	113	100%	0%	112	1	25	0	5	0	1
Feb	76	100%	0%	74	2	55	5	15	0	5
March	87	100%	0%	84	3	65	6	30	8	1
April	72	100%	0%	72	0	10	5	65	12	1
May	82	100%	0%	80	2	10	4	46	5	0
June	119	100%	0%	117	2	56	12	12	9	2
July	107	100%	0%	105	2	60	0	15	10	2
August	95	100%	0%	91	4	55	0	23	10	1
Sept	175	100%	0%	173	2	75	1	14	25	1
Oct	136	100%	0%	136	1	52	0	23	15	5
Nov	203	100%	0%	201	2	21	0	55	11	0
Dec	143	100%	0%	143	0	12	0	40	10	0
2025										
Jan	153	100%	0%	152	1	26	0	52	113	1
Feb	127	100%	0%	127	0	8	0	24	8	2
March	171	100%	0%	169	2	17	0	65	5	1
April	154	100%	0%	154	0	82	8	74	0	6
May	160	100%	0%	158	2	64	9	9	0	0
June	136	100%	0%	135	1	81	1	27	0	3
July	154	100%	0%	154	0	104	0	22	0	0
August	102	100%	0%	102	0	100	0	49	0	2
Sept	211	100%	0%	211	0	0	0	158	0	4
Oct	191	100%	0%	191	0	20	0	45	6	5
Nov	144	100%	0%	144	0	0	0	135	0	0
Dec	189	100%	0%	187	2	227	0	150	0	0
2026										
Jan	151	100%	0%	150	1	142	0	75	0	0
Feb	188	100%	0%	186	2	27	0	70	0	3
March	176	100%	0%	176	0	60	0	32	0	7
April	163	100%	0%	163	0	69	0	110	0	2

SOUTH CAMDEN WATER & SEWER DISTRICT MONTHLY WATER REPORT

month	active meters	work orders	locates	new serv	gallons sold meters water	tap fees	total collected	gallons sold meters sewer	sewer collected	sewer cust	gallons sold meters sewer S. Mills	sewer collected S. Mills	sewer cust S. Mills
2024													
January	2,400	112	30	1	22,069,376	$8,000.00	$183,857.26	498,511	$16,857.22	61	263055	$3,562.03	87
Feb	2,401	76	60	5	16,274,414	$4,000.00	$117,817.13	716,679	$8,311.88	61	236475	$3,298.59	88
March	2,400	87	71	1	14,153,472	$11,334.00	$170,210.00	673,630	$8,089.58	61	272460	$3,847.68	87
April	2,410	72	80	1	12,591,422	$154,925.00	$295,617.61	489,300	$10,409.16	64	280130	$4,089.46	85
May	2,422	82	60	0	22,055,398	$108,400.00	$245,835.57	855,650	$11,613.11	64	251980	$4,445.12	87
June	2438	119	68	2	20,128,333	$49,467.00	$216,847.74	680,990	$13,275.01	71	351090	$3,083.89	87
July	2,449	107	75	2	21,281,937	$88,717.00	$277,914.69	545,210	$12,347.58	88	351,090	$3,083.89	87
August	2,451	95	78	1	10,107,024	$103,867.00	$277,863.85	627,210	$7,265.74	89	351,090	$3,884.89	87
Sept	3,890	175	75	1	21,690,624	$67,600.00	$254,497.81	1,706,960	$15,115.85	179		$3,702.45	
Oct	3,889	138	75	5	13,105,219	$20,000.00	$232,010.91	861,858	$17,336.83	182		$369.37	
Nov	3,898	203	76	0	28,985,320	$9,667.00	$181,392.24	1,257,102	$14,475.33	186			
Dec	3,881	143	52	0	19,295,150	$35,900.00	$248,021.57	1,103,850	$19,508.38	185			
2025													
January		153	78	1	15,442,388	$28,300.00	$198,763.34	1,104,630	$15,755.10	187			
February	3,894	127	32	2	15,284,936	$17,557.01	$189,895.02	1,862,479	$15,582.69	185			
March	3,898	171	82	1	12,708,354	$19,443.99	$213,284.85	990,704	20,083.25	186			
April	3,912	154	82	6	10,859,029	127,000.00	$287,367.52	962,938	$15,075.06	185			
May	3,923	154	82	0	15,846,540	$183,701.00	$341,666.95	1,194,670	$14,954.16	184			
June	3,943	136	109	3	29,057,520	$52,535.00	$237,488.33	1,140,480	$17,871.22	184			
July	3,948	154	126	0	20,613,631	$220,000.00	$438,237.58	3,419,560	$15,059.55	199			
August	3,962	102	149	2	17,180,347	$153,500.00	559,335.78	1,194,390	-578.35	199			
Sept	3,981	211	158	4	23,566,513	$94,400.00	$$369,513.07	1,069,650	$14,827.65	207			
Oct	3,997	191	65	5	14,934,157	$120,000.00	$$431,367.81	1,335,680	$15,606.75	224			
Nov	4,007	144	135	0	14,944,228	$78,000.00	$290,765.01	1,386,690	20,112.94	235			
Dec	3,991	189	377	0	17,284,951	$23,500.00	$244,709.17	1,174,690	$19,515.20	230			
2026													
January	4,000	151	217	0	12,669,831	$159,500.00	$554,124.32	772,790	$16,157.11	227			
February	4,020	188	97	3	13,173,575	$96,500.00	$358,328.25	1,072,001	$13,381.73	237			
March	4,043	176	92	7	13,257,808	$79,500.00	$358,503.58	1,104,321	$19,216.02	249			

High Service Pump Flows

Month	Monthly Total	Average Daily Use
26-Jan	17,413,000	.561,710
26-Feb	17,473,000	.624,000
26-Mar	17,623,000	0.569871
26-Apr	19,072,000	0.636,733
26-May		
26-Jun		
26-Jul		
26-Aug		
26-Sep		
26-Oct		
26-Nov		
26-Dec		
Yearly Totals	71,581,000	

Motion to approve the monthly report as presented.

RESULT:	**PASSED**
MOVER:	Jason Banks
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

There being no further matters to discuss, the Board considered adjournment.

Motion to adjourn the South Camden Water and Sewer District Board of Directors meeting.

RESULT:	**PASSED**
MOVER:	Tiffney White
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

Board of Equalization and Review

Chair Banks called the Board of Equalization and Review meeting to order. Tax Administrator Lisa Anderson reported that there were no cases to come before the Board.

Motion to adjourn the Board of Equalization and Review.

RESULT:	**PASSED**
MOVER:	Randy Krainiak
AYES:	Jason Banks, Troy Leary, Randy Krainiak, Sissy Aydlett, Tiffney White

Chair Banks adjourned the meeting at 9:19 PM.