Chowan County Board of Commissioners
SPECIAL MEETING
Tuesday, January 21, 2025
Chowan County Public Safety Center
305 West Freemason Street
4:30 pm

AGENDA

The Chowan County Board of Commissioners will hold a special meeting on Tuesday, January 21, 2025 at 4:30pm before the regular 6pm meeting. The special meeting at 4:30pm will be held in the Chowan County Public Safety Center (305 West Freemason St. Edenton, NC).

The purpose of this special meeting will be a closed session to meet in accordance with NCGS 143-318-11 (a) (3, 4, 5 and 6) attorney client privilege (discussion of a lawsuit: Rev Dr. John Shannon, Sherrone Battle, Stella Brothers, Debra Miller and Rod Phillips v. Town of Edenton, Town Council, Chowan County and Board of Commissioners); Economic Development, Contract Negotiations and Personnel.
The regular meeting at 6:00pm will follow.

Chowan County Board of Commissioners
Regular Meeting
Tuesday, January 21, 2025
Chowan County Public Safety Center
305 West Freemason Street
6:00pm

AGENDA

Regular Meeting

a. Call to Order
b. Pledge
c. Invocation — Commissioner Shaffer

1. **Approval of Draft Agenda**

2. **Public Comment**
In accordance with NCGS 153A-52.1 The Board will allow a maximum of 3 minutes per speaker during the Public Comment Period.

3. **Consent Agenda**
All items on the Consent Agenda are considered to be routine and may be enacted by one motion. If a County Commissioner requests discussion on an item, the item will be removed from the Consent Agenda and considered separately.

a. Tax Refunds and Releases

Carolina Properties LLC	$255.27	Overpayment
Outdoors at Last	$450.44	Overpayment
Young, N.	$350.14	Overpayment

4. **Introduction – Ag Extension Service**
   Extension Director Mary Morris will introduce the new Ag Agent Wil Haines.

5. **Emergency Management Items**
   Approval of Local Emergency Planning Committee (LEPC) Membership
   The Board will review and consider approval of the 2025 LEPC Membership.

   LEPC Grant Application – Training Exercise
   The Board will consider approval of a grant pre-application in the amount of $25,000 from NC Emergency Management to conduct a Perquimans/Chowan LEPC train incident exercise in 2025. No matching funds are required.

   LEPC Grant Application – Annual Meeting Grant
   The Board will consider approval of a grant pre-application in the amount of $5,000 from NC Emergency Management. The funds will be used to conduct the annual joint LEPC meeting in Chowan and Perquimans Counties. No matching funds are required.

6. **Annual Report**
   Cord Palmer will provide the Board with the annual report from Emergency Management and from the IT Department.

7. **Water Department Certification Contract**
   The Board will review and consider approval of a quarterly contract to pay for use of A Distribution, B Well and Wastewater Certifications for the period that these certifications are needed.

8. **Financial Items**
   Finance Officer Cathy Smith will present the following:

   a. Current Fiscal Year Budget Amendments
      2025-041
      2025-042
      2025-043
      2025-044
      2025-045

   b. Financial Report – December

   c. Update on JA Holmes Highschool Project Expenses and Change Orders

9. **Retreat Discussion**
   Over the next few weeks staff will work with the Board to schedule a retreat for early March. The Board is asked to begin emailing the Clerk with any suggested retreat topics. If Board members are aware of any day meeting conflicts for the month of March please notify the Clerk

10. **External Board/Committee Report**
    Board members are asked to report on the activities of the external boards to which they have been appointed.

11. **Manager's Report**
    County Manager Kevin Howard will update the Board on any pending matters.

12. **Timely and Important Matters**

13. **Adjourn**

[redacted]

1-8-25

RUN DATE: 1/8/2025 2:52 PM

CHOWAN COUNTY REFUND REPORT

NAME	BILL NUMBER		PAYMENT TYPE	AMOUNT	OPER	DATE TIME
51648	2024-2711	RP: 781517012391		255.27	mfriend	1/2/2025 2:32:55 PM
CAROLINA PROPERTIES, LLC						
500 CENTRAL DR						
STE. 106						
VIRGINIA BEACH, VA 23454		OVER PAYMENT				
		REFUND RECIPIENT: CAROLINA PROPERTIES LLC 500 CENTRAL DRIVE SUITE 106 VIRGINIA BEACH VA 23454				
20461	2024-800	RP: 780520815091		7.70	enixon	1/3/2025 1:33:00 PM
BASNIGHT, MARTHA FORD						
208 E PETERSON ST						
EDENTON, NC 27932						
		REFUND RECIPIENT: Raleigh Basnight 120 Thick Neck Road overpayment Edenton NC 27932 nc				
470	2024-3944	RP: 697007774955		1.16	mfriend	1/6/2025 11:34:27 AM
DANIELS, TOBE, JR						
DANIELS, ELIZABETH B						
327 DANIELS RD						
CORAPEAKE, VA 27926		OVER PAYMENT				
		REFUND RECIPIENT: CYNITHA C DANIELS 327 DANIELS ROAD CORAPEAKE NC 27926 NC				
11213	2024-8476	PERSONAL PROPERTY		5.77	mfriend	1/6/2025 11:36:09 AM
LANE, DONALD KELVIN						
1304 MACEDONIA RD						
		OVER PAYMENT				
EDENTON, NC 27932		REFUND - CHECK WAS WRITEN FOR 160.00 BILL WAS 154.23				

REFUND RECIPIENT: MONICA LANE
1304 MACEDONIA ROAD
Edenton NC 27932

23853	2024-11300	RP: 784302767404	25.00	rvalentine	1/6/2025 12:45:15 PM

PETTIT, BRANDON

PETTIT, DONNA

18450 DOGWOOD TRAIL RD

ROCKVILLE, VA 23146-1606

OVER PAYMENT

REFUND RECIPIENT: DONNA G. PETTIT
BRANDON PETTIT
18450 DOGWOOD TRAIL ROAD
ROCKVILLE VA 23146

49100	2024-13294	RP: 689900763522	2.00	lgriffin	1/6/2025 1:31:50 PM

SPIVEY, DORIS ANTHONY - LE

422 CISCO RD

Tyner, NC 27980

OVER PAYMENT

DEC PYMT

REFUND RECIPIENT: P.O BOX 74
Tyner NC 27980

7929	2024-12219	RP: 790003239456	3.40	lgriffin	1/6/2025 1:57:50 PM

ROBERTS, MELVIN E

ROBERTS, JOSEPHINE

4310 NC HIGHWAY 35

CONWAY, NC 27820-9411

OVER PAYMENT

REFUND RECIPIENT: 4310 NC HWY 35
CONWAY NC 27820

49208	2024-10569	PERSONAL PROPERTY	450.44	mfriend	1/6/2025 2:53:14 PM

OUTDOORS AT LAST

C/O JIM & JENNIE DROZE

1815C VIRGINIA RD

EDENTON, NC 27932-9704

OVER PAYMENT

j and j environmental llc Check

REFUND RECIPIENT: J & J environmental LLC
1815 C virginia road
Edenton NC 27932

TOTAL REFUNDS PRINTED: 750.74

RUN DATE: 1/15/2025 2:02 PM

CHOWAN COUNTY REFUND REPORT

[redacted]

NAME	BILL NUMBER		PAYMENT TYPE	AMOUNT	OPER	DATE TIME
8060	2024-15911	RP: 687700793508		350.14	lgriffin	1/14/2025 1:01:29 PM
YOUNG, NORMAN E						
YOUNG, PATRICIA						
419 HARRIS LANDING RD						
EDENTON, NC 27932		Over Payment				
		REFUND RECIPIENT: P. O. BOX 1030 Edenton NC 27932				

TOTAL REFUNDS PRINTED:	**350.14**
TOTAL VOID REFUNDS:	**0.00**
TOTAL:	**350.14**

Chowan County Board of Commissioners
Action Agenda Item
2019-20

To: Susanne Stallings, Clerk
From: Cordell Palmer

Meeting Date: 01/21/25
Date Submitted: 1/15/25

** Verify Agenda Item deadline prior to submission as some items should be reviewed by Attorney/Finance/HR prior to Clerk submittal**

ISSUE/ACTION REQUESTED: **PUBLIC HEARING:** ☐ YES ☑ NO

Background Information **Potential Cost Savings** ☐ YES ☑ NO

On a yearly basis the Local Emergency Planning Committee (LEPC) submits their volunteer membership list for reappointment. Attached is the volunteer membership list for the volunteers from Chowan and Perquimans County's along with their specialty.

This membership list is the same as presented to the Perquimans Board of Commissioners in December. There are some membership updates (Tony Shaffer has replaced Alex Kehayes) and those updates will be applied to the 2025 list. This membership list is before you so the Chowan Board of Commissioners is reviewing the same list as the Perquimans Board of Commissioners.

ATTACHMENTS: ☑ YES ☐ NO

FINANCIAL:

BUDGET AMENDMENT REQUIRED: ☐ YES ☐ NO ☐ N/A

CAPITAL PROJECT/GRANT ORDINANCE REQUIRED: ☐ YES ☐ NO ☐ N/A

PRE-AUDIT CERTIFICATION REQUIRED: ☐ YES ☐ NO ☐ N/A

REVIEWED BY DIRECTOR OF FINANCE: ☐ YES ☐ NO

COMMENTS:

PERSONNEL MATTER:

REVIEWED BY HUMAN RESOURCES: ☐ YES ☐ NO ☐ N/A

COMMENTS:

CONTRACTS/AGREEMENTS:

REVIEWED BY THE COUNTY ATTORNEY: ☐ YES ☐ NO ☐ N/A

COMMENTS:

COUNTY MANAGER'S RECOMMENDATION:

RECOMMENDS APPROVAL: ☐ YES ☐ NO ☐ N/A

COMMENTS:

CHOWAN COUNTY, NORTH CAROLINA

P.O. Box 1030
Edenton, NC 27932
(252) 482-8431
(252) 482-4925 fax

To: Chowan County Commissioners

From: Cordell Palmer
Emergency Management Coordinator

Date: 15 January 2025

Re: Chowan/Perquimans LEPC 2024 Roster

On a yearly basis the Local Emergency Planning Committee (LEPC) submits their volunteer membership list for reappointment. Below is the volunteer membership list for 2024 along with their specialty.

NAME	Specialty
Basnight, Edward	Law
Bass, Billy	Fire
Brewster, Sue	CERT (Shores at LE)
Brittingham, Richard	EM/Fire/RRT1
Cartwright, Michael	Fire
Desocio, Anthony	Fire (NC Forestry)
Eure, Julian	Press
Hollowell, Ralph	Environmental
Jordan, Angela	DSS
Kehayes, Alex	Elected Official (Chowan)
LaFon, Anita	Health Department
Levine, Miki	CERT (Albemarle)
McKeever, Jim	CERT (Deep Creek)
First Sgt. Beau Daniel	Law
Nelson, Wallace	Elected Official (Perq)
Newman, Tyler	Town of Edenton
Nixon, Jonathan	EM/EMS/911
Overman, Barry	Fire
Palmer, Cordell	EM/LE
Perq SO Rep	Law
Ponte, Tom	EM
Sawyer, Terry	Transportation
Smith, Chris	NCEM
Smith, Lewis	Owner/Operator (Parkway Ag)

Solesbee, Julie	EM/Press
Spruill, Mary	Volunteer
Williams, Tonya	Hospital
Winslow, Jarvis	EM

Instructions for use: Save this original form as a master and save a copy for pre-application use

Chowan County

Grant Pre-Application Form

APPLICANT AND GRANT INFORMATION

Legal Name of Applicant: County of Chowan Date: 1-15-2025

Name of County Official: Cordell Palmer Department or Agency: Emergency Management

Grant Agency (xx)Appropriate Block: Federal: ☐ State: ☑ Non Profit: ☐ Other (Identify below):

Description of Other Grant Agency: NC Emergency Management

Application Due Date: 1-31-2025 Grant Award Date: 3-1-2025

PROJECT INFORMATION

Project Title: FY25 NC Tier II grant Grant Agency: NC Emergency Management

Total Project Cost: $5000.00 Total Grant Request: $5000.00

Matching Funds (Cash): $0.00 Matching Funds (InKind-NonCash): $0.00

Briefly describe your project. (750 characters or less)

Joint Local Emergency Planning Committee between Chowan and Perquimans Counties.

Briefly describe how this project will meet the Chowan County purpose of grants as stated in the Grant Management and Procedures Policy and how it will improve the quality and/or availability services in Chowan County. (1,000 characters or less)

These funds will be used to conduct the annual joint LEPC meeting in Chowan and Perquimans Counties.

Describe the primary outcomes of the project. (750 characters or less)

Local Emergency Planning Committee (LEPC) meetings, training, printing or other items as approved by NC Emergency Management.

Describe the project's sustainability. Is the project ongoing? Will the project require additional funding beyond this grant? If so, please explain the status of that additional funding and the plan for securing it. (1,000 characters or less)

In the past these funds were automatically awarded to the LEPC. This year the funding amount has changed from non-competitive award of $1000 to a competitive application for up to $5000.

Will this project be carried out in conjunction with other partners? If yes, please identify. (300 characters or less)

Perquimans County

ANTICIPATED PROJECT COSTS

List each expense category for the project and the associated cost in the table below.

Line Item Expense	Amount
Conduct the annual joint LEPC meeting in Chowan and Perquimans Counties.	$ 5000.00
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
Total	$ 5000.00

FUNDING INFORMATION

Indicate the source, amount, proposed use, status, and date of availability for each funding source for the project.

Source of Funds	Amount	Proposed Use	Proposed (P) Committed (C)	Date Available
NC Emergency Management	$ 5000.00	LEPC meetings	P	3-1-2025
	$			
	$			
Matching Funds (Cash)	$			
Matching Funds (InKind)	$			
Total	$ 5000.00			

Cordell Palmer Digitally signed by Cordell Palmer Date: 2025.01.15 09:39:04 -05'00' 1-15-2025

Signature of County Official (Applicant), (printed name/title) Date

****

Received:

Finance Officer Date

****

_____ **Approved** _____ **Denied** _____ **Other**

County Manager Date

Instructions for use: Save this original form as a master and save a copy for pre-application use

Chowan County

Grant Pre-Application Form

APPLICANT AND GRANT INFORMATION

Legal Name of Applicant: County of Chowan Date: 1-15-2025

Name of County Official: Cordell Palmer Department or Agency: Emergency Management

Grant Agency (xx)Appropriate Block: Federal: ☐ State: ☑ Non Profit: ☐ Other (Identify below):

Description of Other Grant Agency: NC Emergency Management

Application Due Date: 1-31-2025 Grant Award Date:

PROJECT INFORMATION

Project Title: FY25 Chowan-Perquimans Grant Agency: NC Emergency Management

Total Project Cost: $25,000.00 Total Grant Request: $25,000.00

Matching Funds (Cash): $0.00 Matching Funds (InKind-NonCash): $0.00

Briefly describe your project. (750 characters or less)

FY25 Chowan-Perquimans LEPC Train incident exercise

Briefly describe how this project will meet the Chowan County purpose of grants as stated in the Grant Management and Procedures Policy and how it will improve the quality and/or availability services in Chowan County. (1,000 characters or less)

The Chowan Perquimans LEPC would like to hire a contractor to conduct a hazardous materials exercise involving a train.

Describe the primary outcomes of the project. (750 characters or less)

First responder training through a live full scale exercise.

Describe the project's sustainability. Is the project ongoing? Will the project require additional funding beyond this grant? If so, please explain the status of that additional funding and the plan for securing it. (1,000 characters or less)

Training is ongoing. This exercise is specific training responding to an incident involving a train.

Will this project be carried out in conjunction with other partners? If yes, please identify. (300 characters or less)

Perquimans County

ANTICIPATED PROJECT COSTS

List each expense category for the project and the associated cost in the table below.

Line Item Expense	Amount
The Chowan Perquimans LEPC would like to hire a contractor to conduct a hazardous material's exercise involving a train.	$ 25000.00
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
Total	$ 25000.00

FUNDING INFORMATION

Indicate the source, amount, proposed use, status, and date of availability for each funding source for the project.

Source of Funds	Amount	Proposed Use	Proposed (P) Committed (C)	Date Available
Exercise grant	$ 25000.00		C	
	$			
	$			
Matching Funds (Cash)	$			
Matching Funds (InKind)	$			
Total	$ 25000.00			

Cordell Palmer Digitally signed by Cordell Palmer Date: 2025.01.15 09:59:35 -05'00' 1-15-2025

Signature of County Official (Applicant), (printed name/title) Date

****

Received:

Finance Officer Date

****

_____ **Approved** _____ **Denied** _____ **Other**

County Manager Date

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of County Commissioners **MBA #: 2025-041**

From: Cathy Smith, *Finance Officer*

Date: January 9, 2025

RE: Recreation

Please authorize the finance officer to amend the 2025 budget for **Recreation** as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Recreation			
11-3612-508-00	*NCAS Grant - Earnhardt	20,000.00	
11-6132-620-05	*NCAS Grant - Earnhardt Exp		20,000.00
	Balanced	20,000.00	20,000.00

Justification:

To amend the budget for Recreation to include the NCAS (NC Amatuer Sports) grant for Earnhardt Field. Grant application was approved by BOCC on 08/19/24.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of County Commissioners **MBA #: 2025-042**

From: Cathy Smith, *Finance Officer*

Date: January 15, 2025

RE: JAHHS Replacement Project

Please authorize the finance officer to amend the 2025 budget for **JAHHS Fund** as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
JAHHS			
45-5913-441-00	Construction Costs - GMP		1,103,139.45
45-5913-520-00	Technology		(1,000,000.00)
45-5913-999-00	Contingency		(103,139.45)
	Balanced	-	-

Justification:

To amend the budget for JAHHS Replacement Project to include Change Order #11 for Technology Package (Data Cabling). Change Order was approved by BOCC on 01/06/25 and includes using $103,139.45 in Contingency.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of Commissioners **MBA #: 2025-043**

From: Cathy Smith, *Finance Officer*

Date: January 15, 2025

RE: Discretionary Income

Please authorize the finance officer to amend the 2025 budget as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Register of Deeds			
11-3418-415-00	*Preservation/Automation	655.93	
11-4180-298-00	*Dept Supplies - Auto/Pres		218.65
11-4180-440-00	*Contr Svcs - Automation/Pres		218.64
11-4180-511-00	*C/O - Auto / Pres		218.64
Sheriff's Office			
11-3431-240-00	*Project Lifesaver	325.00	
11-4317-298-00	*Project Lifesaver		325.00
Animal Shelter			
11-3438-894-00	*Donations - Chowan	701.41	
11-3438-894-01	*Donations - Gates	222.00	
11-3438-894-02	*Donations - Perquimans	447.00	
11-3438-894-03	*Donations - Other	1,860.85	
11-4381-600-00	*Donation - Expense		3,231.26
11-3438-895-00	*Adoption - Chowan	258.85	
11-3438-895-01	*Adoption - Gates	452.00	
11-3438-895-02	*Adoption - Perquimans	280.00	
11-3438-895-03	*Adoption - Other	500.00	
11-4381-441-00	*Contr Svcs - Spay/Neuter		1,490.85
11-3438-897-00	*A.W.A.R.E. Reimbursement	7,223.33	
11-4381-601-00	*A.W.A.R.E. Reimbursement		7,223.33
Cooperative Ext:			
11-3495-370-00	*AG Program Fees Discretionary	(21,030.00)	
11-4953-440-00	*Ag Program Fees Discretionary		(21,030.00)
11-3495-378-00	*4-H Fees Discretionary	1,362.14	
11-4953-448-00	*4-H Fees Discretionary		1,362.14
11-3495-379-00	*Livestock Program	21,240.00	
11-4953-449-00	*Livestock Program		21,240.00
Recreation			
11-3612-487-00	*Recreation Donations	725.00	
11-6130-299-01	*Donations - Dept Supplies		725.00
11-3612-504-00	*Recreation Special Events	2,208.00	
11-6132-453-00	*Recreation Special Events		2,208.00

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Senior Center			
11-3616-533-00	*Reg Fees - Trips	1,526.37	
11-4268-312-00	*TRIPS - Senior Citizens		1,526.37
11-3616-535-04	*Silver Sneakers	1,017.00	
11-3616-535-05	*Silver & Fit	57.00	
11-3616-535-06	*Renew Active	519.00	
11-4268-352-02	*Healthways		1,593.00
DSS			
12-3531-230-14	*DSS Special Events	189.00	
12-5310-450-00	*DSS Special Events		189.00
	Balanced	20,739.88	20,739.88

Total Discretionary Income Received FYE 2025 **159,354.30**

Justification:

To amend the 2025 budget to include Discretionary income for December 2024.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County
BUDGET AMENDMENT

To: Board of County Commissioners **BA #: 2025-044**

From: Cathy Smith, Finance Officer

Date: January 16, 2025

RE: Capital Projects - Courthouse Renovations

Please authorize the finance officer to amend the 2025 budget for **Capital Projects** as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Capital Projects			
32-3810-033-00	Transfer from Capital Reserve	48,510.00	
32-8100-457-00	Courthouse Renovations		48,510.00
Capital Reserve			
33-3990-990-00	Fund Balance Appropriated - Cap Res	48,510.00	
33-9800-980-32	Transfer to Capital Projects		48,510.00
	Balanced	97,020.00	97,020.00

Justification:

To amend the budget for Capital Projects and Capital Reserve Funds to include change-order for HVAC unit for the Courthouse Renovations project. BOCC authorized change order on 11/18/24.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County
BUDGET AMENDMENT

To: Board of County Commissioners **MBA #: 2025-045**

From: Cathy Smith, Finance Officer

Date: December 31, 2024

RE: ARPA Carry Forward Balance from 2024

Please authorize the finance officer to amend the 2025 budget for **ARPA** as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Carry-Forward Balances			
ARPA			
27-3990-990-00	Fund Balance Appropriated	(333,603.00)	
27-3301-237-00	ARPA Revenue	589,705.30	
27-9800-980-11	Transfer to General Fund		44,667.00
27-9800-980-60	Transfer to EMS Fund		21,730.00
27-9800-980-61	Transfer to Water Fund		189,705.30
27-3301-239-00	LATCF Revenue	100,000.00	
27-4938-000-00	LATCF Expense		100,000.00
	Balanced	356,102.30	356,102.30

Justification:

To carry forward ARPA balances from 2024.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County
Revenue/Expenditure Summary
General Fund
Year-to-Date through 12/31/24

	Actual + Encumbrances	Adjusted Budget	Available Budget	% Budget Met	Prior Year Actual YTD
Ad Valorem Taxes					
Tax Penalty & Interest	62,659	50,000	(12,659)	125%	24,853
Prior Year - R&P	79,921	150,000	70,079	53%	119,711
Current Year Levy - R&P	9,993,615	12,098,280	2,104,665	83%	8,968,116
Prior Year - MV	118	-	(118)	100%	75
Current Year Levy - MV	593,903	952,150	358,247	62%	550,167
Total Ad Valorem Taxes	10,730,216	13,250,430	2,520,214	81%	9,662,922
Sales Tax					
Article 39 Sales Tax	682,468	1,784,387	1,101,919	38%	612,843
Article 40 Sales Tax	339,039	1,056,604	717,565	32%	341,839
Article 42 Sales Tax	98,719	148,240	49,521	67%	63,484
Article 44 Sales Tax	112,787	338,465	225,678	33%	109,519
Total Sales Tax	1,233,013	3,327,696	2,094,683	37%	1,127,685
Other Taxes	2,492	48,600	46,108	5%	2,500
Permits & Fees	219,944	444,311	224,367	50%	239,657
Departmental	541,661	1,119,018	577,357	48%	588,865
Miscellaneous	551,068	2,075,564	1,524,496	27%	591,176
Fund Balance Appropriations	-	2,274,452	2,274,452	0%	-
Total General Fund Revenue	**13,278,394**	**22,540,071**	**9,261,677**	**59%**	**12,212,805**
Expenditures					
Education Expenses	2,579,749	5,562,773	2,983,024	46%	2,505,890
Governmental Expenses	2,159,203	3,766,559	1,607,356	57%	1,976,060
Human Services Expenses	944,056	2,083,422	1,139,366	45%	870,507
Other Expenses	179,248	412,269	233,022	43%	202,774
Public Safety Expenses	2,927,189	6,115,306	3,188,117	48%	2,676,180
Transfer to Social Services	-	1,336,598	1,336,598	0%	-
Transfer to Re-Val	-	95,150	95,150	0%	-
Transfer to Debt Service	-	1,585,497	1,585,497	0%	-
Transfer to EMS	-	1,582,496	1,582,496	0%	-
Total General Fund Expenditures	**8,789,445**	**22,540,071**	**13,750,626**	**39%**	**8,231,411**
Net General Fund (11)	**4,488,948**	**-**			**3,981,394**

Chowan County
Revenue / Expenditure Summary by Fund
Year-to-Date through 12/31/24

	Actual + Encumbrances	Adjusted Budget	% Budget Met
GOVERNMENTAL FUNDS:			
General Fund (Fund 11, 12)			
Revenues	14,259,552	25,260,982	56%
Expenditures	10,558,613	25,260,982	42%
Net General Fund	**3,700,939**	-	
Revaluation Fund (Fund 25)			
Revenues	2,779	100,000	3%
Expenditures	96,000	100,000	96%
Net Revaluation Fund	**(93,221)**	-	
Debt Service Fund (30)			
Transfers In	-	2,342,761	0%
Expenditures	186,788	2,342,761	8%
Net Debt Service Fund	**(186,788)**	-	
Capital Project Fund (32)			
Revenues	-	1,916,276	0%
Expenditures	1,576,184	1,916,276	82%
Net Capital Project Fund	**(1,576,184)**	-	
Capital Reserve Fund (33)			
Revenues	420,940	2,341,699	18%
Expenditures	-	2,341,699	0%
Net Capital Reserve Fund	**420,940**	-	
School Capital Reserve Fund (40 and 42)			
Revenues	450,380	1,379,905	33%
Expenditures	369,154	1,379,905	27%
Net School Capital Reserve Fund	**81,227**	-	
Disaster Recovery Fund (41)			
Revenues	-	-	0%
Expenditures	264	-	-100%
Net Disaster Recovery Fund	**(264)**	-	
JAHHS Replacement Fund (45)			
Revenues	12,630,840	74,009,388	17%
Expenditures	14,233,227	74,009,388	19%
Net JAHHS Replacement Fund	**(1,602,387)**	-	

Chowan County
Revenue / Expenditure Summary by Fund
Year-to-Date through 12/31/24

	Actual + Encumbrances	Adjusted Budget	% Budget Met
SPECIAL REVENUE FUNDS:			
Fire Districts Fund (23)			
Revenues	746,418	1,188,418	63%
Expenditures	290,123	1,188,418	24%
Net Fire Districts Fund	**456,295**	-	
E-911 Fund (24)			
Revenues	86,570	239,398	36%
Expenditures	96,229	239,398	40%
Net E-911 Fund	**(9,659)**	-	
ARPA Fund (27)			
Revenues	707,806	689,705	103%
Expenditures	-	689,705	0%
Net ARPA Fund	**707,806**	-	
Opoid Settlement Fund (28)			
Revenues	112,396	93,846	120%
Expenditures	-	93,846	0%
Net Opoid Settlement Fund	**112,396**	-	
ENTERPRISE FUNDS:			
Water Dev. Capital Reserve (22)			
Revenues	18,918	-	100%
Expenditures	-	-	0%
Net Water Dev Capital Reserve	**18,918**	-	
EMS Fund (60)			
Revenues	511,354	2,645,167	19%
Expenditures	1,128,731	2,645,167	43%
Net EMS Fund	**(617,377)**	-	
Water Fund (61)			
Revenues	967,133	2,143,437	45%
Expenditures	1,758,600	2,143,437	82%
Net Water Fund	**(791,467)**	-	
Solid Waste Fund (62)			
Revenues	697,210	1,462,937	48%
Expenditures	667,281	1,462,937	46%
Net Solid Waste Fund	**29,929**	-	

Chowan County
Cash and Investment Summary
12/31/2024

	10/31/2024	12/31/2024	Increase / (Decrease)
Cash Accounts			
Petty Cash - General Fund	250	250	-
Petty Cash - Water Department	150	150	-
Cash on Deposit - Southern Bank	88,631	2,110,043	2,021,412
Total Cash Accounts	89,031	2,110,443	2,021,412
Investment Accounts			
Investment - BB&T	504,626	504,668	42
Investment - BB&T - Project Fund DF Walker (Classrooms)	269,258	269,262	4
Investment - NCCMT Portfolio	7,879,281	7,939,019	59,738
Investment - NCCMT Portfolio / School QZAB	437,561	440,878	3,317
Investment - PNC Money Market - 3652	54,146	54,333	187
Investment - PNC Money Market - 8893	51,435	51,203	(233)
Investment - Southern Bank - Certificate of Deposit	3,207,300	3,234,211	26,911
Investment - Southern Bank - Money Market	6,333,960	10,188,219	3,854,259
Investment - Southern Bank - SunEnergy	108,000	108,000	-
Investment - Southern Bank - SunEnergy	100,000	100,000	-
NCCMT Term Portfolio	684,357	689,545	5,189
Investment - PNC Money Market - 8061 (JAHHS Project Fund)	35,140,900	35,006,093	(134,806)
Total Investment Accounts	54,770,823	58,585,431	3,814,609
Total Cash & Investments	54,859,854	60,695,875	5,836,021

Sales Tax Revenue Analysis 2025

Date Rec'd	For Period	Art. 39 11-3230-310-00	Art. 40 11-3232-310-00	Art. 42 11-3233-310-00	Art. 44 11-3234-310-00	Art. 44 *524 11-3234-310-01	Art. 39 - Fire 23-3230-310-00	Art. 40 40-3232-330-00	Art. 42 40-3233-330-00	Total
9/13/2024	7/31/2024	184,836	92,242	26,692	-	28,197	7,702	39,532	79,064	458,265
10/15/2024	8/31/2024	181,098	85,345	29,751	-	28,197	7,546	36,577	73,153	441,667
11/14/2024	9/30/2024	173,326	84,333	26,230	-	28,197	7,222	36,143	72,285	427,735
12/13/2024	10/31/2024	143,207	77,119	16,046	-	28,197	5,967	33,051	66,102	369,689
1/14/2015	11/30/2024	171,240	81,646	27,030	-	28,197	7,135	34,991	69,982	420,221
Sales Tax Rev YTD		853,707	420,685	125,750	-	140,984	35,571	180,293	360,587	2,117,577
Prior Year Rev YTD		718,433	421,823	63,484	-	136,899	29,935	180,781	357,833	1,909,188
Over/(Under) Prior Year ($)		135,274	(1,139)	62,266	-	4,085	5,636	(488)	2,754	208,389
Over/(Under) Prior Year (%)		19%	0%	98%	0%	3%	19%	0%	1%	11%
Projected 2025		2,048,898	1,009,643	301,799	-	338,362	85,371	432,704	865,408	5,082,184
Budget 2025		1,784,387	1,056,604	148,240	-	338,465	74,350	452,830	899,075	4,753,951
Over/(Under) Budget ($)		264,511	(46,961)	153,559	-	(103)	11,021	(20,126)	(33,667)	328,233
Over/(Under) Budget (%)		15%	-4%	104%	0%	0%	15%	-4%	-4%	7%

	FYE 06/30/25			
	Projected	Budget	Variance $	Variance %
General Fund	3,698,701	3,327,696	371,005	11%
Fire Districts	85,371	74,350	11,021	15%
School Capital	1,298,112	1,351,905	(53,793)	-4%
Total Sales Tax	5,082,184	4,753,951	328,233	7%

John A Holmes High School Construction Project
Summary of Expenditures

Date	Description	Total Through 12/31/24
	Project Expenditures Reported 10/31/24	**18,256,237**
12/5/2024	LS3P	11,500
12/19/2024	LS3P	18,400
	Total LS3P	29,900
12/19/2024	S&ME (Testing & Inspections)	33,923
	Total S&ME	33,923
12/5/2024	MB Kahn	2,492,025
12/19/2024	MB Kahn	4,274,622
	Total MB Kahn	6,766,647
12/6/2024	PNC Bank (Debt Service - Net Interest)	77,932
	Total Current Expenditures	**6,908,402**
	Total Project Expenditures 12/31/24	**25,164,639**

Date	Revenue	
6/30/2022	Received in Grant Reimbursement	2,430,032
3/2/2023	Received in Grant Reimbursement	1,052,345
10/3/2023	Received in Grant Reimbursement	198,914
4/4/2024	Received in Grant Reimbursement	639,106
5/2/2024	Received in Grant Reimbursement	5,240,843
6/4/2024	Received in Grant Reimbursement	2,020,585
9/4/2024	Received in Grant Reimbursement	4,831,420
12/6/2024	Received in Grant Reimbursement	4,096,552
12/20/2024	Received in Grant Reimbursement	3,711,675
	Total Grant Reimbursement	**24,221,472**
	Net	**(943,167)**

John A Holmes High School Construction Project
Summary of Change Orders
As of 01/15/25

Phase	CO#	Date	Description	Amount	Transferred from Acct
1	1	1/12/2024	Addition to Abatement	41,680.00	Contingency
2	1	2/26/2024	Remove 19,043 SF of floor tile & mastic	44,319.00	Contingency
2	2	4/1/2024	Builders Risk	213,962.00	$160k from Testing/Insp; $53,962 from contingency
2	3	5/13/2024	Remove additional asbestos materials from walls/ceiling	18,522.00	Contingency
2	4	6/25/2024	Relocate fire hydrant to avoid new storm drain pipe; remove/replace concrete parking lot Fire Station / relocate meter box	18,324.00	Contingency
2	5	6/25/2024	Additional concrete due to unsuitable soils	34,124.00	Contingency
2	6	7/22/2024	Re-route sewer line from armory; address changes to storm drain system	49,995.00	Contingency
2	7	8/12/2024	Gym modification - 2 new door frames	46,386.00	Contingency
2	8	8/12/2024	Substitute 8" RBZ valve for 6" valve	35,287.00	Contingency
2	9	8/12/2024	Unsuitable Soil Replacement	134,451.00	Contingency
2	10	10/17/2024	Unsuitable Soil Replacement	107,164.48	Contingency
2	11	1/6/2025	Tecnhology Package	1,103,139.45	$1 mill from Technology - $103,139.45 from Contingency
			Total Change Orders - Phase 1	41,680.00	
			Total Change Orders - Phase 2	1,805,673.93	
			Total Change Orders	1,847,353.93	
			Total from Contingency	687,353.93	

	Guaranteed Maximum Price (GMP)	
2/8/2024	GMP per contract	69,305,747.00
10/17/2024	Total Change Orders (Phase 2)	1,805,673.93
10/31/2024	Revised Guaranteed Maximum Price (GMP)	71,111,420.93

Contingency	**6,335,830.00**
Adjustments	
Closing Costs - Construction Loan (PNC)	(28,846.31)
Additional Feasibility Report (Thompson Price)	(6,000.00)
Appraisal (Commercial Appraisal Solutions)	(4,500.00)
Adjusted Contingency Balance	6,296,483.69
Less: Change Orders from Contingency	(687,353.93)
Current Contingency Balance	**5,609,129.76**