

**Regular Meeting**  
**Monday, May 15, 2023**  
**Chowan County Public Safety Center**  
**305 West Freemason Street**  
**6:00pm**

*This meeting was recorded. A copy of the recording is in the meeting file labeled May 15, 2023.*

Present: Chair Bob Kirby, Commissioners, Ron Cummings, Alex Kehayes, Ellis Lawrence, Tray Taylor, Larry McLaughlin and Chris Evans.

Staff present County Manager Kevin Howard, Board Clerk Susanne Stallings and Finance Officer Cathy Smith.

**Regular Meeting**

Chair Kirby called the regular meeting to order and led all in the pledge of allegiance he then offered the invocation.

**Approval of Agenda**

Commissioner McLaughlin moved to approve the agenda as presented.

Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

**Public Comment**

Chair Kirby opened the floor for public comment.

There was none.

**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. Approval of Minutes  
Minutes of the May 1, 2023 Regular and Special Meetings.
  
- b. Surplus  
The Board is asked to approve the surplus of a map plotter/scanner currently in the Land Records Office. The current fiscal year budget includes the purchase of a new plotter/scanner. The local company working on the purchase order for the new machine has suggested trading in the current machine for a discount of the purchase price. Staff requests that the Board authorize the surplus of the equipment and additionally authorize the County Manager to determine the method of disposal for the current machine (Gov Deals or Trade In) based on the trade-in quote given by the sales company.

Commissioner Cummings moved to approve the consent agenda as amended. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **County Forest Ranger Introduction**

Mike Petruncio the District Forester introduced the Board to the new County Ranger Anthony DeSocio. Board members welcomed Mr. DeSocio.

### **Appointment**

Mr. Howard introduced the Interim Tax Administrator Ronald Antry.

Commissioner Evans moved to appoint Ronald Antry to serve as Interim Tax Administrator, effective May 15, 2023.

Mr. Antry stated he looked forward to his time in Edenton while serving as Interim Tax Administrator.

Ms. Stallings administered the oath of office to Mr. Antry.

### **Shepard Pruden Memorial Library Appointments/Reappointments**

Chair Kirby noted that the Shepard Pruden Memorial Library Board of Trustees recommend the following:

Appointment  
Cynthia Herlong  
Rev. Melvin Tatem

Reappointment  
Carlette Pruden  
Marie Perry

Commissioner McLaughlin moved to appoint and reappoint the Board members as recommended by the Board of Trustees. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **Appointment**

Chair Kirby noted that Craig Miller currently serves on the ABC Board. He is eligible and has requested reappointment to the ABC Board.

Commissioner Taylor moved to reappoint Craig Miller to the Library Board. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **JCPC Discretionary Funds**

Finance Officer Cathy Smith presented the Board with a request for approval of the use of JCPC discretionary funds in the amount of \$30,000. The funds will be utilized to fund a one week summer program for After School plus students and to fund a vehicle for the restitution program. The vehicle will require a \$3,000 cash match will be funded using Edenton Chowan Recreation Department Capital Outlay funds.

Commissioner McLaughlin asked what the capital outlay funds were budgeted for.

Ms. Smith stated they were for bleachers this fiscal year but were purchased last fiscal year.

Commissioner Kehayes asked for clarification on the restitution program.

Ms. Smith and Mr. Howard explained these are juveniles who have been through the teen court system and have been assigned community service.

Commissioner Lawrence moved to approve the request as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **Review Officer Appointment Resolution**

Chair Kirby noted that the Board is asked to consider approval of a resolution that updates the Chowan County Review Officers. Chris Elsbree, GIS/Land Records Manager will serve as the primary review officer and Planner/Inspections and Planning Director will serve as the backup if Mr. Elsbree is unavailable.

Commissioner Evans moved to approve the resolution as presented. Chair Kirby asked for all in favor the motion passed unanimously (7-0).

### RESOLUTION

WHEREAS, North Carolina General Statute 47-30.2 requires that the Board of County Commissioners in each county, by resolution, designate by name, one or more persons experienced in mapping or land records management as Review Officer to review each map or plat before it is recorded; and,

WHEREAS, the main purpose of this law is to ensure an expeditious review of plats to determine whether they comply with all statutory requirements before they are presented to the Register of Deeds for recording; and,

WHEREAS, pursuant to the appropriate statute, the Chowan County Board of Commissioners, has from time to time, adopted resolutions appointing one or more named persons experienced in mapping for land records management as Review Officers; and,

WHEREAS, the Chowan County Board of Commissioners desires to update, revise and restate the persons named as Review Officers; and,

NOW THEREFORE, BE IT RESOLVED by the Chowan County Board of Commissioners as follows:

1. That the following persons are experienced in mapping and/or land records management, and pursuant to NCGS 47-30.2, have been and are hereby appointed as Review Officers in Chowan County:

Chris Elsbree, GIS/Land Records Manager  
Brandon Shoaf, Inspections and Planning Director/County Planner

2. Chis Elsbree is to serve as the Review Officer in his role as GIS/Land Records Manager

and Inspections and Planning Director/County Planner, Brandon Shoaf is to serve only when Chris Elsbree, is unavailable.

3. All duties as Review Officer will dissolve when employment is terminated.
4. This resolution shall be recorded in the Office of the Register of Deeds for Chowan County as soon as practicable after its adoption

Adopted this the 15<sup>th</sup> day of May 2023

### **Water Department Items**

#### **Chowan County Water Shortage Response Plan Update**

Water Department Director David Tawes presented the Board with the updated Water Shortage Response Plan as required. There are no substantive changes to the plan from the previous, the changes only reflect system staffing changes.

Commissioner McLaughlin discussed the notification procedure for activation of the program.

Commissioner Cummings moved to approve the water shortage response plan as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **RESOLUTION FOR APPROVING WATER SHORTAGE RESPONSE PLAN**

WHEREAS, North Carolina General Statute 143-355 (l) requires that each unit of local government that provides public water service and each large community water system shall develop and implement water conservation measures to respond to drought or other water shortage conditions as set out in a Water Shortage Response Plan and submitted to the Department for review and approval; and

WHEREAS, as required by the statute and in the interests of sound local planning, a Water Shortage Response Plan for *Chowan County Public Water System*, has been developed and submitted to the *Chowan County Board of Commissioners* for approval; and

WHEREAS, the Chowan County Board of Commissioners finds that the Water Shortage Response Plan is in accordance with the provisions of North Carolina General Statute 143-355 (l) and that it will provide appropriate guidance for the future management of water supplies for *Chowan County Public Water System*, as well as useful information to the Department of Environment and Natural Resources for the development of a state water supply plan as required by statute;

NOW, THEREFORE, BE IT RESOLVED by the *Chowan County Board of Commissioners* of *Chowan County Public Water System* that the Water Shortage Response Plan entitled, Water Shortage Response Plan, dated May 15, 2023, is hereby approved and shall be submitted to the Department of Environment and Natural Resources, Division of Water Resources; and

BE IT FURTHER RESOLVED that the *Chowan County Board of Commissioners* intends that this plan shall be revised to reflect changes in relevant data and projections at least once every five years or as otherwise requested by the Department, in accordance with the statute and sound planning practice.

#### Bid Procedure for R/O Water Treatment Test Wells

Mr. Howard stated that a pre-bid conference was held on Thursday, May 11, 2023. There is a concern that the project may not receive three bids by the bid deadline. Staff requests that if the County has to rebid the project, that the Board authorize online advertisement only of the bids.

Commissioner Evans moved to authorize the manager to and staff to advertise bids online if an additional advertisement is needed.

Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

#### **FY 2023-24 Budget Presentation – Schedule Public Hearing**

Mr. Howard presented the Board with the proposed FY 2023-24 budget and budget message. Budget work sessions have been scheduled for May 17<sup>th</sup>, 18<sup>th</sup> and 22<sup>nd</sup> and are advertised on the County's website. A copy of Mr. Howard's PowerPoint presentation is in the meeting file labeled May 15, 2023.

Ms. Stallings noted the proposed budget and message are posted online and available for the Clerk's office.

#### **FY 2023-24 BUDGET MESSAGE:**

Dear Honorable Chairman Kirby and County Commissioners:

This FY 2023-2024 budget is presented to you in accordance with the *North Carolina Local Government Budget and Fiscal Control Act*. The proposed budget is presented subject to a public hearing and the Chowan County Board of Commissioners revisions and approval. This budget is balanced and identifies the estimated revenues and expenditures for the Fiscal Year 2023-2024.

The FY 2023-2024 proposed budgeted revenues and expenditures for the General Fund, including the Social Services Fund, are \$21,759,894 compared to the approved FY 2022-2023 budget of \$20,697,400.

As in years past, County Administration received budget requests, revenue estimates and other financial information from department heads and other various officials, officers, and agencies of Chowan County. The proposed budget is based on these budget requests, along with information provided by staff and input from the County Commissioners. Each department or agency presented an original budget request to the Finance Office. The Finance Officer and County Manager, upon receipt of individual departmental requests, developed a budget to be submitted to the Chowan County Board of Commissioners.

The Budget Officer will publish a statement in the Chowan Herald that the budget has been submitted to the Chowan County Board of Commissioners and is available for public inspection in the office of the Clerk to the Board and on the Chowan County web site. The same published statement will also give notice of the time and place of the public hearing during which any person who may wish to comment on the budget may appear before the Board of Commissioners.

No earlier than ten days after the budget is presented and not later than June 30, 2023, the Chowan County Board of Commissioners must adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY 2023-2024.

### Proposed Tax Rate

The FY 2023-2024 budget, as proposed, maintains an Ad Valorem tax rate of \$0.665 per one hundred dollar (\$100.00) value on Real and Personal Property and Motor Vehicles listed as of January 1, 2023. The estimated tax base, which is provided to the County Manager by the Tax Administrator, is used in this budget to determine the amount of property tax revenue that will be available in the FY 2023-2024 budget. The amount of revenue that is expected to be collected in the coming year is determined by the tax base amount and the collection rate.

### General Fund Revenues

Below is a summary of the proposed general fund revenues (excluding Social Services) by service for FY 2023-2024 followed by detail of each service:

<u>Service</u>	<u>Proposed Revenue FY 2022</u>	<u>% of Gen Fund Budget</u>
Ad Valorem Taxes	\$12,539,817	65%
Sales Tax	\$2,965,302	15%
Departmental	\$851,040	4%
Permits and Fees	\$406,994	2%
Miscellaneous	\$1,494,020	8%
Other Taxes	\$48,600	1%
Fund Balance	\$1,127,167	5%
<b>Total Revenues</b>	<b>\$19,432,940</b>	<b>100%</b>

### Ad Valorem Taxes

- **Property Tax Collections** - Estimated property tax revenues for FY 2023-2024 are calculated based upon the audited tax collection rate for FY 2021-2022. According to the 2022 audit, the collection rate for real and personal property was 98.34% and the collection rate for motor vehicles was 100%. These rates are used to estimate next year's property tax revenues.

The Chowan County 2023 tax year valuation estimate provided by the Tax Administrator anticipates a total valuation for FY 2023-2024 of \$1,884,596,732. This valuation includes real and personal property, including public utilities, and motor vehicles. At 100% collection, each penny of the property tax rate assessed will produce \$188,460. Applying a collection rate of 98.34% to real and personal property and 100% to motor vehicles, each penny of the assessment will produce \$185,561.

With the proposed tax rate of \$0.665 per \$100.00 valuation, the 2023-2024 budget year projected revenues for real and personal properties and utilities are estimated at \$11,418,792. Revenues for motor vehicles are anticipated to be \$921,025.

The FY 2023-2024 budget also anticipates the collection of \$150,000 in prior years' delinquent real and personal property taxes as well as 50,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

Therefore, the FY 2023-2024 budget anticipates the collection of \$12,539,817 in ad valorem and motor vehicle tax revenues, which represents 65% of General Fund revenues.

### Sales Tax Revenue

- Chowan County anticipates collecting \$1,596,697 in FY 2023-2024 from the local 1-cent Article 39 sales tax. The County also predicts revenues of \$972,033 in the General Fund from the ½ cent Article 40 sales tax. An additional thirty (30) percent of the Article 40 sales tax by statute is restricted for school capital projects and is sent directly to the School Capital Reserve and is not reflected in the General Fund. The County further projects collecting from the ½ cent Article 42 sales tax a total of \$136,865. An additional sixty (60) percent of the Article 42 sales tax by statute is restricted for school capital projects and is sent directly to the School Capital reserve and is not reflected in the General Fund. Chowan County anticipates collecting \$259,707 from the ½ cent Article 44 sales tax. The budgeted sales tax revenue for 2023-2024 reflects a 2% increase from the 2022-2023 budget.

Therefore, the total amount of sales tax revenue anticipated in the General Fund budget is \$2,965,302, which represents 15% of General Fund revenues.

### **Departmental Revenue**

- **Register of Deeds Revenues** – The FY 2023-2024 budget projects revenues from real estate registration (recording fees), vital statistics and marriage licenses in the amount of \$284,205. This amount includes \$185,000 in excise tax (deed stamps) to be divided between Chowan County and the State of North Carolina.
- **Tri-County Animal Shelter** – The FY 2023-2024 budget estimates revenues of \$204,794 from Gates and Perquimans Counties for operations, as well as miscellaneous revenues of \$10,544. Total anticipated revenues for the Animal Shelter are \$215,338.
- **Sheriff** – Chowan County anticipates revenues in the amount of \$179,599 from the School Resource Officer program and other miscellaneous fees for the FY 2023-2024 budget.
- **Recreation** – The FY 2023-2024 budget estimates revenues of \$63,100 from registration fees, concessions, and special events.
- **Soil & Water** – The FY 2023-2024 budget estimates revenues for Soil and Water in the amount of \$45,774, which includes technical assistance revenues from the State of North Carolina and Perquimans County.
- **Emergency Management** – The FY 2023-2024 budget anticipates revenues for Emergency Management in the amount of \$38,524.
- **Elections** – The FY 2023-2024 budget estimates revenues of \$13,500 from the Town of Edenton for the Municipal election.

### **Permits and Fees**

- **Planning and Inspections Office** – Planning and Inspections for FY 2023-2024 are anticipated to generate \$125,000 in building permit fees, \$1,000 in public nuisance fees and \$2,000 in planning fees.
- **Fines & Forfeitures** - The FY 2023-2024 budget anticipates \$90,000 in the receipt of fines and forfeitures, which are remitted to the Edenton-Chowan Board of Education.
- **Jail** – The FY 2023-2024 budget anticipates \$59,000 in jail fees.

- **Court Fees** – The FY 2023-2024 budget estimates \$30,000 in court costs and \$12,500 in court facility fees which must be used to maintain the county courthouse.
- **Senior Center/Nutrition** – The FY 2023-2024 budget projects revenues of \$29,544 from registration fees and from the Albemarle Commission for the Nutrition Program.

**Miscellaneous**

- **Interest Income** – Chowan County projects interest income of \$350,000 on investment accounts for the FY 2023-2024 budget.
- **Building Rental** - The budget for FY 2023-2024 estimates revenues of \$266,901 in building rental fees. These fees include rent for the Boys & Girls Club, Valhalla Tower, 911 Communications Tower, Cooperative Extension Office, Northern Recreation Center, Red Banks Farm and Albemarle Learning Center.
- **Miscellaneous** – The FY 2023-2024 budget projects \$225,287 in reimbursement from the Town of Edenton for Information Technology, \$49,348 for Building Inspections services and \$20,874 for Animal Control services. Total revenues from the Town of Edenton are estimated at \$295,509 for the FY 2023-2024 budget.
- **Medicaid Hold Harmless** – The FY 2023-2024 budget estimates \$200,000 for Medicaid Hold Harmless, which is received from the State of NC.
- **ABC** - The FY 2023-2024 budget anticipates \$172,000 from the ABC Store for profit distribution, alcohol education and law enforcement officer distribution.
- **Transfers In** – The budget for FY 2023-2024 projects revenue of \$100,000 from the Water Department Fund and \$9,500 from the Fire District Fund for administrative services.
- **JCPC Grant** – Revenues of \$90,110 are estimated for the FY 2023-2024 budget from the Juvenile Justice programs, including the After-School Program (\$33,942) and Intensive Supervision Program (\$56,168).

**Other Taxes**

- The FY 2023-2024 budget projects \$48,600 in revenues for miscellaneous taxes.

**Fund Balance**

- The FY 2023-2024 budget includes \$1,127,167 from Fund Balance. However, if revenues exceed budget, it will not be necessary to use the entire amount.

**General Fund Expenditures**

Below is a summary of Chowan County’s proposed expenditures for the General Fund (excluding Social Services) for FY 2023-2024 by function:

<b>Function</b>	<b>Proposed Funding FY 2024</b>	<b>% of Gen Fund Budget</b>
Public Safety (Sheriff/SRO, 911, Jail, EMS, Animal Shelter)	\$7,600,724	39%



Public Education (ECPS,COA, Library)	\$5,221,619	27%
Government (Elections, ROD, Tax, Admin)	\$3,551,332	18%
Human Services (Rec, Health & Mental Health, Ag, SR Citizens)	\$2,681,165	14%
Other Services (Planning, Forestry)	\$378,100	2%
<b>Total Expenditures</b>	<b>\$19,432,940</b>	<b>100%</b>

**Public Safety**

- **Sheriff's Office** – The FY 2023-2024 budget appropriates \$2,057,425 for the Chowan County Sheriff's Office, which includes salaries and benefits of \$1,599,137. The appropriation also includes \$100,000 for vehicle leases, \$90,750 for Automotive Supplies and Fuel, \$74,938 for capital needs, \$46,000 for Maintenance & Repairs, \$40,000 for Contract Services, and \$44,500 for Office and Departmental Supplies. The FY 2023-2024 budget also appropriates an additional \$243,142 for the School Resource Officer program.
- **Emergency Medical Service** - The FY 2023-2024 budget appropriates \$1,384,117 to the EMS Enterprise Fund to cover a revenue shortfall in that amount.
- **Debt Service** – The 2023-2024 budget appropriates \$1,004,994 to the Debt Service Fund for debt service payments for the Public Safety Center.
- **Jail** – The FY 2023-2024 budget appropriates \$994,049 for the operation of the Chowan County Detention Center. Expenditures include \$660,826 for salaries and benefits and \$230,000 for contract services. Also included are Food and Provisions of \$60,000 and \$5,873 for capital outlay.
- **Central Communications (911)** – The FY 2023-2024 provides \$782,178 for the operation of the 911 emergency communications system, including salaries and benefits of \$710,588.
- **Animal Shelter** – The FY 2023-2024 budget appropriates \$324,727 for Tri County Animal Shelter operations. The budget includes \$191,072 in salaries and benefits, \$37,000 for building and equipment repairs, \$38,000 in supplies, food and provisions, and \$20,000 in Capital purchases. It is estimated that \$204,794 will be reimbursed to Chowan County, as fiscal agent, from Gates (\$95,737) and Perquimans (\$109,057) Counties.
- **Building Maintenance** – The FY 2023-2024 budget provides \$278,386 for maintenance needs and improvements to the Public Safety Center, the Courthouse, and the Jail.
- **Building Inspections** - The FY 2023-2024 budget appropriates \$265,993 for the Inspections Department.
- **Animal Control** – The FY 2023-2024 budget appropriates \$134,788 for operations of the Animal Control Office. It is estimated that the Town of Edenton will reimburse Chowan County \$20,874 for salaries and benefits for one-half of a full-time position.
- **Emergency Management** – The FY 2023-2024 budget appropriates \$102,016 for Emergency Management.

**Public Education**

- **Edenton – Chowan Public Schools** –The school current expense appropriated in the FY 2023-2024 budget is \$4,164,954. The appropriation will be distributed in twelve (12) equal monthly payments. Fines and Forfeitures of \$90,000 are also budgeted and payments are distributed to Edenton-Chowan Schools as revenues are received.
- **Community Colleges** - The FY 2023-2024 budget appropriates \$200,000 to College of the Albemarle for current expense and \$200,000 for capital outlay for the Chowan campus. The current expense appropriation will be distributed in twelve (12) equal monthly payments, and capital outlay will be distributed to COA on a reimbursement basis, after prior approval and after consultation with the Board of Commissioners for capital outlay expenditures and projects.
- **Shepard Pruden Memorial Library** - The FY 2023-2024 budget appropriates \$212,327 for operating expenses and \$51,071 for building maintenance needs. The budget also includes \$15,000 for capital outlay for HVAC replacement.
- **Debt Service** – The FY 2023-2024 budget provides \$232,275 in debt service payments for renovations to the former DF Walker Building. The building will be used as classroom space for high school students during the construction period of the new high school.

### Government

- **Maintenance** - The FY 2023-2024 budget provides \$539,237 for Maintenance Department operations.
- **Administration and Finance** – The budget for FY 2023-2024 provides \$562,627 for administrative and finance operations.
- **Information Technology** – The FY 2023-2024 budget appropriates \$535,635 for County IT expenditures. Included are salaries and benefits for an additional full-time employee, which will be reimbursed by the Town of Edenton.
- **Tax Collections** - The FY 2023-2024 budget appropriates \$507,880 for tax office operations.
- **Register of Deeds**– The proposed FY 2023-2024 budget provides \$335,472 for the operation of the Register of Deeds Office.
- **Insurance** – The FY 2023-2024 budget provides \$319,590 for Worker’s Compensation and Professional Liability insurance. The budget also appropriates \$120,000 for hospitalization insurance for retirees of Chowan County.
- **Elections** – The FY 2023-2024 budget appropriates \$203,277 for the operations of the Elections Office for the Municipal election in November 2023 and the Primary election in March 2024.
- **Governing Body** – The FY 2023-2024 budget appropriates \$105,572 for Governing Body, which includes \$40,000 for auditing services.
- **Special Appropriations** – The proposed FY 2023-2024 provides Special Appropriations of \$95,077, which includes \$40,300 to Edenton-Chowan Partnership and \$49,879 to Albemarle Commission.
- **Land Records** – The FY 2023-2024 budget provides \$74,716 to the Land Records/GIS Department located in the Register of Deeds Office.

- **Revaluation** – The FY 2023-2024 budget appropriates \$69,750 to the Revaluation Fund in preparation for the county-wide tax revaluation that is currently performed every four (4) years. Revaluation was performed in 2022, and the next revaluation must be complete by January 1, 2026.
- **Legal** – The FY 2023-2024 budget provides \$29,774 for legal services.

### Human Services

- **Social Services**– The FY 2023-2024 budget appropriates \$977,271 in County funds to the Social Services fund. Social Services programs are funded by federal, state, and county resources.
- **Recreation** – The FY 2023-2024 budget provides \$591,035 for the Recreation Department to operate community recreational programs. The budget also provides \$62,100 for maintenance needs for the Northern Chowan Community Center (NCCC).
- **Debt Service** – The FY 2023-2024 budget appropriates \$351,208 to the Debt Service Fund for payment of the Library and DF Walker Building renovations (Boys & Girls Club) debts.
- **Cooperative Extension** - The FY 2023-2024 budget appropriates \$255,763 to Cooperative Extension Services. The budget also provides \$57,450 for maintenance needs to the Agriculture building.
- **Senior Center/Nutrition** – The FY 2023-2024 budget provides \$144,859 to fund the Senior Center and Nutrition Program for Chowan County senior citizens. The budget also appropriates \$23,636 for maintenance needs for the Swain School building.
- **Public Health** – The FY 2023-2024 budget provides an appropriation in the amount of \$89,124 to Albemarle Regional Health Services for public health services. The budget also appropriates \$2,500 for maintenance needs to the Health department building.
- **Mental Health** - The FY 2023-2024 budget provides \$34,525 to Trillium Health Resources which includes the county's \$2.13 per capita contribution and the transfer of \$5,000 in bottle tax revenues.
- **Veterans Affairs** - The FY 2023-2024 budget appropriates \$20,652 for Veterans Affairs services.

### Other Services

- **Soil Conservation** - The FY 2023-2024 budget appropriates \$157,465 for the Soil and Water Conservation Program. This includes funds for Beaver Management, Water Quality Management, and Soil and Water Management.
- **Planning** – The FY 2023-2024 budget provides \$138,929 for the Planning Department.
- **Forestry** - The FY 2023-2024 budget provides an appropriation in the amount of \$76,706 to the Forestry program.

#### **Social Services Fund**

- The Social Services program anticipates a FY 2023-2024 budget of \$3,304,225 in revenues and expenditures. This includes an appropriation from the General Fund of \$977,271. Expenditures include salaries and benefits of \$1,886,257 and professional services of \$175,700. The FY 2023-2024 budget provides program expenditures of \$1,018,768.

#### **Fire Districts Fund**

- **Revenues** - The FY 2023-2024 Fire District Special Revenue Fund anticipates \$867,118 in ad valorem and motor vehicle tax revenues and \$66,529 in sales tax revenues for the benefit of fire departments in Chowan County. Ad valorem tax revenues maintain a property tax rate of \$.070 per one hundred dollars (\$100.00) in value on Real and Personal Property and Motor Vehicles listed as of January 1, 2023. Total Fire District revenues are budgeted at \$988,642, which includes projected Fund Balance of \$44,195.
- **Expenditures** - The FY 2023-2024 budget provides \$263,394 to the Center Hill Crossroads Volunteer Fire Department for operations and equipment.

The FY 2023-2024 budget further provides \$678,248 to the Town of Edenton for its fire services to the non-town residents of Chowan County. This amount is recalculated each year based upon a five-year average of Edenton Fire Department calls outside of the town limits. The budget also appropriates \$32,000 in capital outlay for equipment.

The FY 2023-2024 budget provides \$15,000 for a tanker to the Belvidere Chappell-Hill Fire Department.

#### **E911/Central Communications Fund**

- The E-911 Special Revenue Fund anticipates \$232,273 in revenues and expenditures in the FY 2023-2024 budget.

#### **Re-Valuation Fund**

- The Re-Valuation Fund anticipates a budget for FY 2023-2024 of \$100,000 in preparation for the next revaluation scheduled to be performed in 2026. The Board of Commissioners approved the change in revaluation schedule from every eight years to every four years.

#### **Debt Service Fund**

- The FY 2023-2024 budget provides \$1,565,074 in principal and \$137,272 in interest toward the County's debt obligation, a total of \$1,702,346 for debt service. The fund also appropriates \$582,264 for future debt service payments of the John A. Holmes High School project. Total fund revenues and expenditures are budgeted at \$2,284,610.

#### **Capital Reserve Fund**

- The Capital Reserve Fund projects revenues and expenditures for the FY 2023-2024 budget of \$630,000. Revenues received for the Capital Reserve Fund are generated from Land Transfer tax.

#### **School Capital Reserve Fund**

- The FY 2023-2024 budget anticipates revenues from Article 40 and Article 42 sales tax in the amount of \$1,132,693 for the School Capital Fund. These revenues are designated specifically for capital outlay for Edenton-Chowan Public Schools. The FY 2023-202 budget appropriates \$550,429 in expenditures for capital outlay and \$582,264 towards future debt service payments for the new John A. Holmes High School.

#### **Tourism Development Authority (TDA) Fund**

- The budget for FY 2023-2024 for the Tourism Development Authority (TDA) Fund estimates revenue and expenditures at \$221,214. Revenues for TDA are received from Occupancy Tax. Expenditures included are salaries and benefits of \$81,749, Contracted Services of \$40,055, and Advertising of \$30,000.

#### **Emergency Medical Service (EMS) Fund**

- The Emergency Medical Systems (EMS) Enterprise Fund revenues are estimated at \$900,000 for the FY 2023-2024 budget. A transfer of \$1,384,117 from the General Fund is budgeted to cover the revenue short-fall. Expenditures for FY 2023-2024 are projected at \$2,284,117, which include salaries and benefits of \$1,844,350, Worker's Comp and Liability insurance of \$72,682, Supplies of \$113,500, maintenance needs of \$93,000, and billing services of \$40,000. The FY 2023-2024 budget also provides Capital Outlay of \$40,000 for the purchase of cardiac equipment.

#### **Water Fund**

- The FY 2023-2024 recommended budget for the Water Department Enterprise Fund is \$2,228,775 in revenues and expenditures. Charges for utilities and connection fees are estimated at \$1,726,560. The FY 2023-2024 budget anticipates the fund will use \$441,375 in Fund Balance.

Budgeted expenditures include salaries and benefits of \$616,990, professional fees of \$530,000, contract services of \$352,000, chemicals and supplies of \$193,500, and maintenance needs of \$84,000. A transfer to the General Fund of \$100,000 is appropriated for administrative costs.

#### **Solid Waste Fund**

- The FY 2023-2024 proposed budget for the Solid Waste Enterprise Fund is \$1,410,760. Budgeted expenditures include \$1,263,280 for the regional authority and convenience sites. The FY 2023-2024 budget also provides \$100,000 for capital improvements to convenience sites.

#### **Conclusion**

This budget represents our best estimate of revenues and expenditures for FY 2023-2024. Due to the uncertainty we are facing in the economy, adjustments may be required during the year to amend the adopted budget. The Chowan County Board of Commissioners is required to approve any such budget adjustments, which increase or decrease a department's total revenues and expenditures during the course of the fiscal year.

I urge the Commissioners to carefully consider and study this proposed budget. If there are any questions or concerns, please do not hesitate to contact me.

On behalf of your County staff, we look forward to working with the Commissioners during the coming year to provide the best services possible at the most reasonable cost to the taxpayers of Chowan County.

#### **Schedule Budget Public Hearing**

Ms. Stallings noted it is in order for the Board to schedule the public hearing on the proposed budget for June 5, 2023 at 6:00pm.

Commissioner Kehayes moved to schedule the public hearing for June 5, 2023 at 6:00pm.

Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

**NC Summit on Reducing Overdose**

Ms. Stallings noted that the NCACC has recommended the Chair Kirby, who is also the District Director for District 1 of the Association, attend the 2023 NC Summit on Reducing Overdose. Chair Kirby requests approval for registration and hotel costs for the summit which will cost approximately \$600. Finance Officer Cathy Smith will advise the Board if Opioid monies could be utilized to cover travel and registration expenses or if County Funds must be expended for the costs.

Commissioner McLaughlin moved to approve the request as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

**Annual Reports – Sheriff/Jail/911**

Sheriff Edward Basnight provided the Board with an annual report from the Sheriff, Jail and 911 Departments. A copy of the PowerPoint presentation is in the meeting file labeled May 15, 2023.

**Financial Items**

Finance Officer Cathy Smith presented the following:

a. Current Fiscal Year Budget Amendments

2023-069

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Water Department</b>			
61-3990-990-00	Fund Balance Appropriated - Water Dept	250,000.00	
61-7120-570-00	Capital Outlay - Land		250,000.00
	Balanced	250,000.00	250,000.00
<b>Justification:</b>			
		<i>To amend the 2023 budget for the Water Department to include purchase of property located at 817 Soundside Rd., Edenton. BOCC approved purchase on 05/01/23. Estimated closing costs of \$15,000 are also included.</i>	

2023-070

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Register of Deeds</b>			
11-3418-415-00	*Preservation/Automation	663.97	
11-4180-298-00	*Dept Supplies - Auto/Pres		221.33
11-4180-440-00	*Contr Svcs - Automation/Pres		221.32
11-4180-511-00	*C/O - Auto / Pres		221.32
<b>Sheriff's Office</b>			
11-3431-232-00	*Sheriff Donations	1,548.00	
11-4317-440-00	*Donation - Expense		1,548.00
11-3431-235-00	*Sheriff Executions	9,720.54	
11-4316-440-00	*Sheriff Executions		9,720.54
<b>Animal Shelter</b>			
11-3438-894-00	*Donations - Chowan	715.00	
11-3438-894-01	*Donations - Gates	30.00	
11-3438-894-02	*Donations - Perquimans	700.00	
11-3438-894-03	*Donations - Other	400.00	
11-4381-600-00	*Donation - Expense		1,845.00
11-3438-895-00	*Adoption - Chowan	1,080.00	
11-3438-895-01	*Adoption - Gates	100.00	
11-3438-895-03	*Adoption - Other	100.00	
11-4381-441-00	*Contr Svcs - Spay/Neuter		1,280.00
<b>Cooperative Ext:</b>			
11-3495-370-00	*AG Program Fees Discretionary	78.00	
11-4953-440-00	*Ag Program Fees Discretionary		78.00
11-3495-372-00	*4H United Way	1,500.00	
11-4953-445-00	*4H United Way		1,500.00
11-3495-378-00	*4-H Fees Discretionary	1,516.00	
11-4953-448-00	*4-H Fees Discretionary		1,516.00
11-3495-379-00	*Livestock Program	18,324.00	
11-4953-449-00	*Livestock Program		18,324.00
11-3495-380-00	*ECA Discretionary (Extension Community Association)	80.00	
11-4953-450-00	*ECA Discretionary (Extension Community Association)		80.00
<b>Recreation</b>			
11-3612-487-00	*Recreation Donations	350.00	
11-6130-299-01	*Donations - Dept Supplies		350.00
11-3612-504-00	*Recreation Special Events	9,830.00	
11-6132-453-00	*Recreation Special Events		9,830.00
<b>Senior Center</b>			
11-3616-533-00	*Reg Fees - Trips	903.00	
11-4268-312-00	*TRIPS - Senior Citizens		903.00
11-3616-533-01	*Registration Fees Activities	180.00	
11-4268-299-01	*Activities - Dept. Supplies		180.00
11-3616-535-03	*Healthways	1,158.00	
11-4268-352-02	*Healthways		1,158.00
<b>DSS</b>			
12-3531-230-14	*DSS Special Events	341.00	
12-5310-450-00	*DSS Special Events		341.00
	Balanced	49,317.51	49,317.51
	<b>Total Discretionary Income Received FYE 2023</b>	<b>299,379.92</b>	
<b>Justification:</b>			
	<i>To amend the 2023 budget to include Discretionary income for April 2023.</i>		

2023-071

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Register of Deeds</b>			
11-3418-416-00	Vital Records Fees - Revenues	111.00	
11-4180-416-00	Vital Records Fees - Expenditures		111.00
	Balanced	111.00	111.00
<b>Justification:</b>			
<i>To amend the 2023 budget for Register of Deeds to include Vital Records fees received through April 2023.</i>			

2023-072

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Insurance Proceeds</b>			
11-3493-890-00	Insurance Proceeds	3,943.22	
<b>Sheriff</b>			
11-4310-353-00	Maint & Repairs - Vehicles		1,144.17
<b>Animal Shelter</b>			
11-4381-353-00	Maint & Repairs - Vehicles		2,799.05
	Balanced	3,943.22	3,943.22
<b>Justification:</b>			
<i>To amend the 2023 budget to include Insurance Proceeds for Sheriff's Office and Animal Shelter.</i>			

Commissioner McLaughlin moved to approve the budget amendments as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

b. Update on JA Holmes Highschool Project Expenses

A copy of the report is in the meeting file labeled May 15, 2023.



**External Board/Committee Report**

Board members are asked to report on the activities of the external boards to which they have been appointed, there were none.

**Manager's Report**

County Manager Kevin Howard did not have any additional items to report.

**Timely and Important Matters**

There were no timely and important matters.

**Adjourn**

Being no further business, Commissioner Cummings moved that the meeting be adjourned. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

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Bob Kirby, Chairman

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Susanne Stallings, Clerk