Chowan County Board of Equalization and Review
Meeting
Monday May 5, 2025
Chowan County Public Safety Center
305 West Freemason Street
6:00pm

AGENDA

Reconvene from recess of April 7, 2025

Presentation of Appeals

- Citizens having appropriately and timely appealed their property valuations to the Tax Department will be scheduled for appeal hearings. Tax Administrator Chris Hill will present the appeals that have been received to date.

  The deadline for appeals to be submitted to the Chowan County Tax Office is May 5, 2025, at 5pm.

Adjourn

Chowan County Board of Commissioners
Regular Meeting
Monday, May 5, 2025
Chowan County Public Safety Center
305 West Freemason Street
Immediately following the Board of Equalization and Review

AGENDA

Regular Meeting

a. Call to Order
b. Pledge
c. Invocation Commissioner Taylor

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 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. Juvenile Crime Prevention Council (JCPC) Membership
The Board of Commissioners shall review and accept the membership roster of the JCPC.

4. FY 2025-26 Budget Presentation – Schedule Public Hearing

Mr. Howard will present the Board with the proposed FY 2025-26 budget and budget message. Budget work sessions have been scheduled for May 12th and May 14th will be advertised on the County's website.

It is in order for the Board to schedule the public hearing on the proposed budget for June 2, 2025 at 6:00pm.

5. Option Agreement for Jailers House and Historic Jail

The State of North Carolina has presented the County with an Option Agreement for transfer of the Historic Jailers House and Historic Jail property (115 E King Street, Edenton, NC PIN 7804-07-78-0620) to the State of North Carolina.

6. Recreation Department Restructuring and Salary Adjustments

The Manager recommends that the Recreation Superintendent/Co-director position in the Recreation Department be eliminated as the position was recently vacated. Additionally, it is recommended that a Recreation Assistant Director position be created. Due to the shift of responsibilities within the department, salary adjustments are recommended for each position and will be covered within the existing budget. A copy of the salary proposal with new classifications has been provided to the Board.

7. Resolutions

Older Americans Month
The Board will consider approval of a resolution as proposed by the Area Agency On Aging that requests that Chowan County Board of Commissioners declare May as Older American's Month.

World Elder Abuse Awareness Day
The Board will consider approval of a resolution as proposed by the Area Agency On Aging that requests that Chowan County Board of Commissioners declares June 15, 2025, as World Elder Abuse Awareness Day in Chowan County.

8. Annual Report

Animal Control
Animal Control has provided a copy of its annual report in the Board packets as FYI.

Annual Report – Animal Shelter
Animal Shelter Director Dana Comer will present the annual report to the Board from the Animal Shelter.

9. **Courthouse Interior Painting Quotes**
   Mr. Howard will present the Board with quotes for painting inside of the Courthouse at the meeting.

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

    a. Current Fiscal Year Budget Amendments
       BA 2025-059

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

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

13. **Timely and Important Matters**

14. **Adjourn**

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

Instructions: N.C.G.S. § 143B-846 specifies suggested members be appointed by county commissioners to serve on local Juvenile Crime Prevention Councils. In certain categories, a designee may be appointed to serve. Please indicate the person appointed to serve in each category and his/her title. Indicate appointed members who are designees for named positions. Indicate race and gender for all appointments.

Chowan County - FY 25-26

Specified Members	Name	Title	Designee	Race	Gender
1) School Superintendent or designee	Jana Rawls	Assistant Superintendent	☑	Black or African-American	Female
2) Chief of Police or designee	David LaFon	Chief		White	Male
3) Local Sheriff or designee	Kevin Briggs	SRO	☑	White	Male
4) District Attorney or designee	VACANT				
5) Chief Court Counselor or designee	Eva Anderson	Chief Court Counselor	☑	Black or African-American	Female
6) Director, Local Management Entity/ Managed Care Organization (LME/MCO), or designee	Brittney Woodard	Regional DJJ Coordinator	☑	Black or African-American	Female
7) Director DSS or designee	Tyeshia Phelps	Dir. of Chowan DSS		Black or African-American	Female
8) County Manager or designee	Kevin Howard	Manager		White	Male
9) Substance Abuse Professional	VACANT				
10) Member of Faith Community	Maurice Downing	Pastor		Black or African-American	Male
11) County Commissioner	Tray Taylor	County Commissioner		Black or African-American	Male
12) A Person Under the Age of 21	VACANT				
13) A Person Under the Age of 21, or a member of the public representing the interests of families of at-risk juveniles	Ricky Winebarger	Prevention Educator		White	Male
14) Juvenile Defense Attorney	Brandon Belcher	Attorney		White	Male
15) Chief District Judge or designee	Judge Harriss	District Court Judge	☑	White	Male
16) Member of Business Community	Eddie Rountree	Owner-Needs to be Cleaned		Black or African-American	Male
17) Local Health Director or designee	Matt Sabin	Alb. Regional Health, Triple P	☑	White	Male
18) Rep. United Way/other non-profit	VACANT				
19) Representative/Parks and Rec	Brian Chappell	Director		White	Male
20) County Commissioner appointee	Denae Lassiter	School Social Worker		Black or African-American	Female
21) County Commissioner appointee	Ed Hall	Director JJ Systems Engagement, Trillum		Black or African-American	Male
22) County Commissioner appointee	Gwen Brown	After-School Plus		Black or African-American	Female
23) County Commissioner appointee	Mireya Alvarado	Hopeline		Hispanic/Latino	Male
24) County Commissioner appointee	Tonya Blount	School Social Worker		Black or African-American	Female

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

Specified Members	Name	Title	Designee	Race	Gender
25) County Commissioner appointee	Zenetta Matthew	Middle School Counselor		Black or African-American	Female
26) County Commissioner appointee	VACANT				

CHOWAN COUNTY, NORTH CAROLINA

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

May 7, 2025

Mr. Robert Kirby, Chairman
Chowan County Board of Commissioners
PO Box 1030
Edenton, NC 27932

Dear Honorable Chairman Kirby and County Commissioners:

This FY 2025-2026 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 2025-2026.

The FY 2025-2026 proposed budgeted revenues and expenditures for the General Fund, including the Social Services Fund, are $24,690,125 compared to the approved FY 2024-2025 budget of $24,080,617.

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, 2025, the Chowan County Board of Commissioners must adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY 2025-2026.

Proposed Tax Rate

The FY 2025-2026 budget, as proposed, maintains an Ad Valorem tax rate of $0.695 per one hundred-dollar ($100.00) value on Real and Personal Property and Motor Vehicles listed as of January 1, 2025.

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 2025-2026 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 2025-2026 followed by detail of each service:

Service	Proposed Revenue FY 2026	% of Gen Fund Budget
Ad Valorem Taxes	$13,955,429	63%
Sales Tax	$3,863,973	18%
Departmental	$936,744	4%
Permits and Fees	$392,158	2%
Miscellaneous	$1,573,110	7%
Other Taxes	$47,600	0%
Fund Balance	$1,315,858	6%
Total Revenues	**$22,084,872**	**100%**

Ad Valorem Taxes

- **Property Tax Collections** - Estimated property tax revenues for FY 2025-2026 are calculated based upon the audited tax collection rate for FY 2023-2024. According to the 2024 audit, the collection rate for real and personal property was 98.31% and the collection rate for motor vehicles was 100%. These rates are used to estimate next year's property tax revenues.

  The Chowan County 2025 tax year valuation estimate provided by the Tax Administrator anticipates a total valuation for FY 2025-2026 of $2,002,453,742. 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 $200,245. Applying a collection rate of 98.31% to real and personal property and 100% to motor vehicles, each penny of the assessment will produce $197,200.

  With the proposed tax rate of $0.695 per $100.00 valuation, the 2025-2026 budget year projected revenues for real and personal properties and utilities are estimated at $12,310,564. Revenues for motor vehicles are anticipated to be $1,394,865.

  The FY 2025-2026 budget also anticipates the collection of $150,000 in prior years' delinquent real and personal property taxes as well as $100,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

  Therefore, the FY 2025-2026 budget anticipates the collection of $13,955,429 in ad valorem and motor vehicle tax revenues, which represents 63% of General Fund revenues.

Sales Tax Revenue

- Chowan County anticipates collecting $2,142,850 in FY 2025-2026 from the local 1-cent Article 39 sales tax. The County also predicts revenues of $1,059,833 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 $312,800. 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 $348,490 from the ½ cent Article 44 sales tax. The budgeted sales tax revenue for 2025-2026 reflects a 16% increase from the 2024-2025 budget.

  Therefore, the total amount of sales tax revenue anticipated in the General Fund budget is $3,863,973, which represents 17% of General Fund revenues.

Departmental Revenue

- **Register of Deeds Revenues –** The FY 2025-2026 budget projects revenues from real estate registration (recording fees), vital statistics and marriage licenses in the amount of $285,360. 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 2025-2026 budget estimates revenues of $245,940 from Gates and Perquimans Counties for operations, as well as miscellaneous revenues of $12,978. Total anticipated revenues for the Animal Shelter are $258,918.

- **Sheriff** – Chowan County anticipates revenues in the amount of $210,336 from the School Resource Officer program and other miscellaneous fees for the FY 2025-2026 budget.

- **Recreation –** The FY 2025-2026 budget anticipates revenues of $69,900 from registration fees, concessions, and special events.

- **Soil & Water** – The FY 2025-2026 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 Managemen**t – The FY 2025-2026 budget anticipates revenues for Emergency Management in the amount of $38,524.

Permits and Fees

- **Planning and Inspections Office –** Planning and Inspections for FY 2025-2026 are anticipated to generate $116,200 in building permit fees, $1,000 in public nuisance fees and $3,500 in planning fees.

- **Fines & Forfeitures -** The FY 2025-2026 budget anticipates $90,000 in the receipt of fines and forfeitures, which are remitted to the Edenton-Chowan Board of Education.

- **Jail –** The FY 2025-2026 budget anticipates $77,000 in jail fees.

- **Court Fees –** The FY 2025-2026 budget estimates $30,000 in court costs and $13,000 in court facility fees which must be used to maintain the county courthouse.

- **Senior Center/Nutrition –** The FY 2025-2026 budget projects revenues of $16,300 from registration fees and from the Albemarle Commission for the Nutrition Program.

Miscellaneous

- **Interest Income** – Chowan County projects interest income of $500,000 on investment accounts for the FY 2025-2026 budget.

- **Miscellaneous –** The FY 2025-2026 budget projects $226,447 in reimbursement from the Town of Edenton for Information Technology, $44,654 for Building Inspections services and $22,992 for Animal Control services. The FY 2025-2026 budget further anticipates $15,000 in miscellaneous revenues, for total estimated revenue of $309,093 for the FY 2025-2026 budget.

- **Building Rental** - The budget for FY 2025-2026 estimates revenues of $263,652 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.

- **ABC -** The FY 2025-2026 budget anticipates $172,000 from the ABC Store for profit distribution, alcohol education and law enforcement officer distribution.

- **Transfers In** – The budget for FY 2025-2026 projects revenue of $100,000 from the Water Department Fund and $9,500 from the Fire District Fund for administrative services. The FY 2025-2026 budget also anticipates revenues of $25,000 from the Solid Waste Fund and $103,755 from the Fire District Fund for Interfund Loan payments. Total transfers from other funds for the FY 2025-2026 budget are $238,255.

- **JCPC Grant** – Revenues of $90,110 are estimated for the FY 2025-2026 budget from the Juvenile Justice programs, including the After-School Program ($33,942), Intensive Supervision Program ($54,968) and JCPC Council ($1,200).

Other Taxes

- The FY 2025-2026 budget projects $47,600 in revenues for miscellaneous taxes.

Fund Balance

- The FY 2025-2026 budget includes an appropriation of $1,315,858 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 2025-2026 by function:

Function	Proposed Funding FY 2026	% of Gen Fund Budget
Public Safety (Sheriff/SRO, 911, Jail, EMS, Animal Shelter)	$7,549,183	34%
Public Education (ECPS,COA, Library)	$6,825,207	31%
Government (Elections, ROD, Tax, Admin)	$4,057,066	18%
Human Services (Rec, Health & Mental Health, Ag, SR Citizens)	$3,145,127	14%
Other Services (Planning, Forestry)	$508,289	3%
Total Expenditures	**$22,084,872**	**100%**

Public Safety

- **Sheriff's Office** – The FY 2025-2026 budget appropriates $2,812,255 for the Chowan County Sheriff's Office and School Resource Officer program. The appropriation includes salaries and benefits of $2,279,452. The appropriation also includes $150,000 for vehicle leases, $92,750 for Automotive Supplies and Fuel, $15,000 for capital needs, $49,500 for Maintenance & Repairs, $79,880 for Contract Services, and $66,473 for Office and Departmental Supplies. The appropriation also includes $20,000 for Uniforms and $3,500 for the K-9 program.

- **Emergency Medical Service -** The FY 2025-2026 budget appropriates $1,547,229 to the EMS Enterprise Fund to cover a revenue shortfall in that amount.

- **Jail –** The FY 2025-2026 budget appropriates $1,151,296 for the operation of the Chowan County Detention Center. Expenditures include $780,487 for salaries and benefits and $271,396 for contract services. Also included are Food and Provisions of $60,000 and $26,313 for supplies.

- **Central Communications (911)** – The FY 2025-2026 budget provides $844,632 for the operation of the 911 emergency communications system, including salaries and benefits of $780,916 and Maintenance & Repairs of $23,000. The FY 2025-2026 budget also provides supplies of $23,116.

- **Animal Shelter** – The FY 2025-2026 budget appropriates $390,432 for Tri County Animal Shelter operations. The budget includes $204,732 in salaries and benefits, $18,000 for building and equipment repairs, $45,000 in food and provisions, medical supplies and preventive medications, and $72,000 in Capital purchases. It is estimated that $245,940 will be reimbursed to Chowan County, as fiscal agent, from Gates ($115,529) and Perquimans ($130,411) Counties.

- **Building Inspections -** The FY 2025-2026 budget appropriates $242,582 for the Inspections Department. It is estimated that $44,654 will be reimbursed by the Town of Edenton for Building Inspection services.

- **Building Maintenance –** The FY 2025-2026 budget provides $268,536 for maintenance needs and improvements to the Public Safety Center, the Courthouse, and the Jail.

- **Animal Control** – The FY 2025-2026 budget appropriates $142,033 for operations of the Animal Control Office, which includes $99,448 in salaries and benefits. It is estimated that the Town of Edenton will reimburse Chowan County $22,992 for salaries and benefits for one-half of a full-time position.

- **Emergency Management –** The FY 2025-2026 budget appropriates $124,528 for Emergency Management.

- **Medical Examiner –** The budget for FY 2025-2026 appropriates $15,000 for medical examiner fees.

Public Education

- **Edenton – Chowan Public Schools –**The FY 2025-2026 appropriates $4,496,509 for the School Current expense. 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 2025-2026 budget appropriates $237,751 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 2025-2026 budget appropriates $225,450 for operating expenses and $56,582 for building maintenance needs. The FY 2025-2026 budget also includes $15,000 for capital outlay for HVAC replacement.

- **Debt Service** – The FY 2025-2026 budget provides $232,275 in debt service payments for renovations to the former DF Walker Building. The building is currently being used as classroom space for high school students during the construction period of John A. Holmes High School. The FY 2025-2026 budget also appropriates $1,215,648 for future debt service payments of the new high school.

Government

- **Information Technology –** The FY 2025-2026 budget appropriates $686,203 for County IT expenditures. It is estimated that $226,447 will be reimbursed by the Town of Edenton for IT service.

- **Maintenance** - The FY 2025-2026 budget provides $583,612 for Maintenance Department operations, which includes $431,712 in salaries and benefits and $65,000 for contract services.

- **Administration and Finance –** The budget for FY 2025-2026 provides $661,554 for administrative and finance operations.

- **Tax Collections -** The FY 2025-2026 budget appropriates $526,009 for tax office operations.

- **Insurance –** The FY 2025-2026 budget provides $364,125 for Worker's Compensation and Property & Liability insurance. The budget also appropriates $135,000 for hospitalization insurance for retirees of Chowan County.

- **Register of Deeds**– The FY 2025-2026 budget provides $347,484 for the operation of the Register of Deeds Office.

- **Elections** – The FY 2025-2026 budget appropriates $219,984 for the operations of the Elections Office.

- **Governing Body** – The FY 2025-2026 budget appropriates $125,766 for Governing Body, which includes $54,000 for auditing services.

- **Special Appropriations** – The proposed FY 2025-2026 provides Special Appropriations of $113,681, which includes $40,300 to Edenton-Chowan Partnership and $68,363 to Albemarle Commission.

- **Revaluation** – The FY 2025-2026 budget appropriates $95,000 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.

- **Land Records –** The FY 2025-2026 budget provides $84,898 to the Land Records/GIS Department located in the Register of Deeds Office.

- **Legal** – The FY 2025-2026 budget provides $50,000 for legal services.

Human Services

- **Social Services**– The FY 2025-2026 budget appropriates $1,505,145 in County funds to the Social Services fund. Social Services programs are funded by federal, state, and county resources.

- **Recreation –** The FY 2025-2026 budget provides $673,186 for the Recreation Department to operate community recreational programs. The budget also provides $73,500 for maintenance needs for the Northern Chowan Community Center (NCCC).

- **Cooperative Extension -** The FY 2025-2026 budget appropriates $268,073 to Cooperative Extension Services. The budget also provides $53,450 for maintenance needs to the Agriculture building.

- **Senior Center/Nutrition –** The FY 2025-2026 budget provides $169,838 to fund the Senior Center and Nutrition Program for Chowan County senior citizens. The budget also appropriates $26,936 for maintenance needs for the Swain School building.

- **Debt Service** – The FY 2025-2026 budget appropriates $137,574 for the debt service payment for the DF Walker Building renovations (Boys & Girls Club).

- **Public Health –** The FY 2025-2026 budget provides an appropriation in the amount of $97,932 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 2025-2026 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 2025-2026 budget appropriates $23,926 for Veterans Affairs services.

Other Services

- **Soil Conservation -** The FY 2025-2026 budget appropriates $167,961 for the Soil and Water Conservation Program. This includes funds for Beaver Management, Water Quality Management, and Soil and Water Management.

- **Planning** – The FY 2025-2026 budget provides $190,256 for the Planning Department, which includes $70,000 for Professional Services for Ordinance and Land Use Plan updates.

- **Forestry -** The FY 2025-2026 budget provides an appropriation in the amount of $145,072 to the Forestry program.

Social Services Fund

- The Social Services program anticipates a FY 2025-2026 budget of $4,110,398 in revenues and expenditures. This includes an appropriation from the General Fund of $1,505,145. Expenditures include salaries and benefits of $2,337,962 and professional services of $169,500. The FY 2025-2026 budget provides program expenditures of $1,249,520.

Fire Districts Fund

- **Revenues -** The FY 2025-2026 Fire District Special Revenue Fund anticipates $915,730 in ad valorem and motor vehicle tax revenues and $89,285 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, 2025. Total Fire District revenues are budgeted at $1,188,047, which includes an appropriation of $161,032 from Fund Balance.

- **Expenditures** - The FY 2025-2026 budget provides $299,679 to the Center Hill Crossroads Volunteer Fire Department for operations and equipment. The FY 2025-2026 budget also includes an Interfund Loan payment to the General Fund of $103,755 for a prior year purchase of a fire truck.

  The FY 2025-2026 budget provides $754,613 to the Town of Edenton for its fire services to the non-town residents of Chowan County.

  The FY 2025-2026 budget provides $30,000 for a tanker to the Belvidere Chappell-Hill Fire Department.

E911/Central Communications Fund

- The E-911 Special Revenue Fund anticipates $232,138 in revenues and expenditures in the FY 2025-2026 budget.

Re-Valuation Fund

- The Re-Valuation Fund anticipates a budget for FY 2025-2026 of $100,000 in preparation for the next revaluation scheduled to be performed in 2026.

Debt Service Fund

- The FY 2025-2026 budget provides $269,961 in principal and $99,888 in interest toward the County's debt obligation, a total of $369,849 for debt service. The fund also appropriates $1,797,912 for future debt service payments of the John A. Holmes High School project. The FY 2025-2026 budget also provides $175,000 for future debt service payment on the purchase of an ambulance. Total revenues and expenditures for the FY 2025-2026 budget are $2,342,761.

Capital Reserve Fund

- The FY 2025-2026 budget for the Capital Reserve Fund projects revenues and expenditures of $800,000. Revenues received for the Capital Reserve Fund are generated from Land Transfer tax.

School Capital Reserve Fund

- The FY 2025-2026 budget anticipates revenues from Article 40 and Article 42 sales tax in the amount of $1,362,638 for the School Capital Fund. These revenues are designated specifically for capital outlay for Edenton-Chowan Public Schools. The FY 2025-2026 budget appropriates $805,374 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 2025-2026 for the Tourism Development Authority (TDA) Fund estimates revenue and expenditures of $298,113. Revenues for TDA are generated from Occupancy Tax. Expenditures include salaries and benefits of $85,560, Contracted Services of $44,100, Advertising of $40,000, and TDA Events of $33,000.

Emergency Medical Service (EMS) Fund

- The FY 2025-2026 budget for the Emergency Medical Systems (EMS) Enterprise Fund estimates revenues of $1,000,000. A transfer of $1,547,229 from the General Fund is budgeted to cover the revenue short-fall. The FY 2025-2026 budget includes expenditures of $2,547,229, which include salaries and benefits of $2,108,865, Worker's Comp and Liability insurance of $73,402, supplies of $129,500, maintenance needs of $98,000, and billing services of $40,000.

Water Fund

- The FY 2025-2026 recommended budget for the Water Department Enterprise Fund is $2,177,957 in revenues and expenditures. Charges for utilities and connection fees are estimated at $1,750,000. The FY 2025-2026 budget anticipates the fund will use $299,667 in Fund Balance.

  Budgeted expenditures include salaries and benefits of $662,079, professional fees of $313,000, contract services of $392,000, chemicals and supplies of $183,500, utilities of $135,000 and maintenance needs of $75,000. A transfer to the General Fund of $100,000 is appropriated for administrative costs.

Solid Waste Fund

- The FY 2025-2026 proposed budget for the Solid Waste Enterprise Fund is $1,531,595. Budgeted expenditures include $1,358,070 for the regional authority and convenience sites. The FY 2025-2026 budget also provides $100,000 for capital improvements to convenience sites.

Conclusion

This budget represents our best estimate of revenues and expenditures for FY 2025-2026. 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.

Sincerely,

Kevin Howard
Chowan County Manager

STATE OF NORTH CAROLINA

COUNTY OF CHOWAN

OPTION AGREEMENT

THIS OPTION AGREEMENT, hereinafter referred to as Option, made and entered into this **4th** day of **April, 2025**, by and between **Chowan County,** hereinafter referred to as the **Seller**, and the **State of North Carolina**, and its successors and assigns, hereinafter referred to as the **State.**

WITNESSETH

In consideration of $10.00 and other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, and of the agreements contained in this Option, Seller hereby grants to the **State**, and its successors and assigns, the exclusive right and option to purchase all of those certain tracts or parcels of land, including all buildings and improvements, located in Chowan County, North Carolina, containing .35 acres, more or less, and which is more particularly described as follows:

> Being all of the property located at 115 E King St. in Edenton, Chowan County, and described in the deed recorded in Chowan County Deed Book 15 Page 391, and further identified as Chowan County PIN 780407780620, together with any and all recorded ingress, egress and access easements.

The following terms, provisions, and conditions are further agreed to:

1. **OPTION PERIOD**. This option shall remain in effect from the date that this Option has been executed by the **Seller** until **July 31, 2025**. This Option shall be exercised upon posting, by certified mail, a written notice to the **Seller** at the following address: PO Box 1030, Edenton, NC 27932. Exercise shall be deemed timely if such written notice is mailed on or before the date first set forth in this paragraph.

2. **PURCHASE PRICE**. The total purchase price for the Property shall be the sum of **Gift.**

3. **CLOSING**. A closing of the sale of this property under this Option shall be held within 45 days of the exercise of this Option; provided, however, in the event of objections to title or condition of land at closing, and diligent efforts on **Seller's** part to cure said objections, a closing shall be held within a reasonable time following the removal of said objections.

4. **EVIDENCE OF TITLE**. Upon exercise of this Option, the **State** will have title to the property examined, and if applicable, obtain a preliminary title insurance commitment on the Property. The title examination and/or commitment must evidence the **Seller**'s ability to deliver title at closing as set forth below. All costs necessary to procure the title examination and, if applicable, the title commitment and final title insurance policy to be issued at closing, shall be the responsibility of the **State**.

5. **TITLE**. At closing, the **Seller** shall convey good, insurable and marketable title to the property together with all rights belonging to the Property, including insurable legal access (if any), **all mineral rights** and all water rights, to the **State** in fee simple, free and clear of all liens, encumbrances, restrictions, rights, or exceptions except those of record that are acceptable to the **State**.

6. **TITLE DEFECTS**. If for any reason the **Seller** cannot deliver title at closing as required by Paragraph 5 of this Option, the **State** may elect to a) accept the Property with title as is; b) refuse to accept the Property; or c) allow the **Seller** additional time to pursue reasonable efforts to correct the problem, including bringing any necessary quiet title actions or other lawsuits.

7. **FIXTURES**. Unless otherwise agreed to in writing, all trees, shrubbery and plants and all fixtures attached to the land or improvements, including, but not limited to, plumbing, heating, lighting fixtures, and all existing appurtenances, are included in this sale, and shall, upon closing be considered the property of the **State**, and its successors and assigns. The **Seller** hereby warrants and represents that **Seller** is the lawful owner of said fixtures and appurtenances, and that said fixtures are free and clear of all liens and encumbrances.

8. **DOCUMENTS FOR CLOSING**. The **Seller** shall execute and deliver at closing a General Warranty Deed, any owner's affidavits or documents required by a title insurance company to remove the standard title policy exceptions, and any other documents necessary to close in accordance with the terms of this Option. These documents will be prepared at the expense of the **State.**

9. **PROPERTY TAXES.** Any delinquent real estate taxes and all levied assessments are the **Seller**'s responsibility and should be satisfied of record by the **Seller** at or before closing. Any deferred taxes on the Property, which become due as a result of this conveyance, shall be the responsibility of the **Seller**. Any real estate taxes for the year in which the transaction is closed shall be prorated between **Seller** and **State** as of the date of closing.

10. **MISCELLANEOUS CLOSING EXPENSES.** The **Seller** will pay any documentary stamp tax, real estate transfer fee or any similar charge due upon conveyance of title to the **State**. The **State** will pay recording fees.

11. **POSSESSION.** The **Seller** will deliver possession of the Property to the **State** at closing subject to no leases, mortgages, liens or other reserved rights, and in the condition set forth below in Paragraph 12.

12. **CONDITION OF PROPERTY/ RISK OF LOSS.** The **Seller** shall not transfer or encumber any interests in the Property prior to closing. The **Seller** shall remove all rubbish or trash including any hazardous or harmful chemical substances, from the Property prior to closing but shall otherwise keep the Property in its current condition until closing and shall prevent and refrain from any use of the Property, for any purpose or in any manner, that would diminish its value or adversely affect the **State's** intended use of the Property.

    In the event of any adverse change in the condition of the Property, whether said change is caused by **Seller** or by forces beyond **Seller's** control, the **State** may elect to a) refuse to accept the property; b) accept the Property, or a portion thereof, in which case there may be an equitable adjustment of the purchase price based on a change in circumstances; or c) require restoration of the Property to its condition at the time this Option was granted.

13. **RIGHT OF ENTRY AND INSPECTION.** The **State** and its agents shall have the right to enter upon the Property at reasonable times for surveying, conducting environmental inspections and assessments to detect hazardous or toxic substances, and other reasonable purposes related to this transaction. Based upon the results of the environmental inspections and assessments, or upon other conditions revealed to be unsuitable to the **State**, the **State** may elect to refuse to accept the Property.

14. **REMEDIES.** In addition to any other remedy specifically set forth in this Option, the **State** has the right to enforce the provisions of this Option through an action for specific performance, injunctive relief, damages, contribution or any other available proceedings in law or equity. The election of any one remedy available under this Option shall not constitute a waiver of any other available remedies.

15. **BINDING EFFECT.** This Option becomes effective when signed by the **Seller** and shall then apply to and bind the **Seller** and **Seller's** heirs, executors, administrators, successors, and assigns.

16. **COMPLETE AGREEMENT.** This Option constitutes the sole and complete agreement between the parties and cannot be changed except by written agreement. No representation or promise not included in this Option shall be binding upon the parties.

17. **NO WAIVER.** No provision of the Option shall be deemed amended or waived unless such amendment or waiver is set forth in writing signed by the **State**. No act or failure to act by the **State** shall be deemed a waiver of its rights hereunder, and no waiver in any one circumstance or of any one provision shall be deemed a waiver in other circumstances or of other provisions.

18. **ASSIGNMENT.** The **State** has the right to assign this Option. In the event of such assignment, the assignee will have all the rights, powers, privileges and duties held by the **State** pursuant to this Option.

19. **APPROVAL.** This Option is made expressly subject to the proposed transaction receiving favorable consideration and approval from both the Joint Legislative Commission on Governmental Operations and the Governor and Council of State.

IN TESTIMONY THEREOF, the parties have hereunto set their hands and seals, or if corporate have caused this instrument to be executed in their corporate names by their duly authorized representatives as of the dates indicated below.

_____
Kevin B. Howard for Chowan County

_____
Tax ID

STATE OF _____

COUNTY OF _____

I, _____, a Notary Public in and for the County and State aforesaid, do hereby certify that _____, personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. WITNESS my hand and Notarial Seal this _____ day of _____, 20 __.

_____

Notary Public

My Commission Expires:

_____

Edenton-Chowan Recreation Department Salary Proposal

Position Classification	Current Salary	Adjustment	New Salary
Recreation Operations Director	$54,519.70	$519.70	$55,039.40
Recreation Superintendent/ Co-Director	$54,519.70	(54,519.70)	$0
Recreation Assistant Director	$0	$46,000.00	$46,000.00
Recreation Specialist	$35,850.00	$1500.00	$37,350.00
Recreation Specialist	$35,850.00	$1500.00	$37,350.00
Recreation Supervisor/Admin. Assist	$28,707.08	$1500.00	$30,207.08
Facilities Manager	$38,425.46	$1500.00	$39,925.46
Facilities Assistant Manager	$30,067.38	$2000.00	$32,067.38

*New Position/Salary

Older Americans Month 2025

A PROCLAMATION

Whereas, May is Older Americans Month, a time for us to recognize and honor Chowan County older adults and their immense influence on every facet of American society; and

Whereas, through their wealth of life experience and wisdom, older adults guide our younger generations and carry forward abundant cultural and historical knowledge; and

Whereas, older Americans improve our communities through intergenerational relationships, community service, civic engagement, and many other activities; and

Whereas, communities benefit when people of all ages, abilities, and backgrounds have the opportunity to participate and live independently; and

Whereas, Chowan County must ensure that older Americans have the resources and support needed to stay involved in their communities — reflecting our commitment to inclusivity and connectedness; and

Now, therefore**,** The Chowan County Board of Commissioners do hereby proclaim May 2025 as Older Americans Month. This year's theme, "Flip the Script on Aging," focuses on transforming how society perceives, talks about, and approaches aging. It encourages individuals and communities to challenge stereotypes and dispel misconceptions.

We call upon all residents to join us in recognizing the contributions of our older citizens and promoting programs and activities that foster connection, inclusion, and support for older adults.

_____ _____

Bob Kirby, Chairman Susanne Stallings, Clerk

WORLD ELDER ABUSE AWARENESS DAY

Building Strong Support for Elders

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

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: 2025 marks the 19th 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 Chowan 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.

WHEREAS: Join us in our engaging and empowering movement, and putting an end to abuse.

THEREFORE; The County of Chowan hereby proclaims June 15, 2025 as World Elder Abuse Awareness Day in Chowan County, and encourage all of our communities to recognize and celebrate older adults and their ongoing contributions to the success and vitality of our country.

Dated on this day of 5th day of May, 2025 by

_____

Bob Kirby, Chairman

Attest:

_____

Susanne Stallings, Clerk

10th Annual

THE ALBEMARLE COMMISSION AREA AGENCY ON AGING PRESENTS:

WORLD ELDER ABUSE Awareness Day (WEAAD) WALK

- **Thursday, June 5, 2025**
- **10:00 AM- 1:00 PM**
- **Elizabeth City**

Please scan the QR code or contact Ashley Lamb at 252-404-7090 by May 9, 2025 to register.

Event T-Shirts will be $10.00 but must be pre-ordered.

Scan to register online!

Walk will begin at the Pasquotank County Courthouse (206 E. Main St.) and end at Mariner's Wharf Park (400 S. Water St.) with exhibitors and speakers on a variety of topics related to Elder Abuse.

*Lunch Provided *

Please wear purple to show your support!

ANIMAL CONTROL REPORT FOR 2024

TOWN

Animals picked up----97

Complaints----------111

Bites----------007

COUNTY

Animals picked up---147

Complaints----------164

Bites----------011

Total Animals Picked Up----244

Decrease 61 = 20%

Total Complaints----------275

Decrease 115= 20%

Total Bites----------018

Decrease 25= 58%

***IRREGULAR WEATHER PLAYED A LARGE PART IN THE TOTALS DECREASING**

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of County Commissioners **MBA #: 2025-059**

From: Cathy Smith, *Finance Officer*

Date: April 30, 2025

RE: JCPC Funding

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

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
After School			
11-3612-486-00	After School Program - Revenue	12,515.00	
11-6131-126-00	Salaries - PT		2,864.00
11-6131-181-00	Fica		245.00
11-6131-221-00	Food & Provisions		2,200.00
11-6131-231-00	Educational Supplies		3,000.00
11-6131-311-00	Travel		771.00
11-6131-390-00	Restitution & Other Services		3,435.00
	Balanced	12,515.00	12,515.00

Justification:

To amend the 2025 budget to include a Program Agreement Revision for JCPC - After School Program for year-end discretionary funding.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____