

**Special Meeting**  
**Monday May 6, 2024**  
**5:00pm**  
**Chowan County Public Safety Center**  
**305 West Freemason St.**  
**Edenton, NC**

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

Commissioner Tray Taylor was absent.

Staff present County Manager Kevin Howard and Board Clerk Susanne Stallings and County Attorney Lauren Arizaga-Womble.

**Closed Session**

Commissioner Cummings moved to go into closed session in accordance with NCGS 143-318-11 (a) (3) attorney client. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

The minutes of the closed session are sealed.

Commissioner Evans moved to come out of closed session. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

**Adjourn**

Commissioner Evans moved to adjourn. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

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Bob Kirby, Chairman

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Susanne Stallings  
Clerk

**Chowan County Board of Equalization and Review  
Meeting  
Monday May 6, 2024  
Chowan County Public Safety Center  
305 West Freemason Street  
6:00pm**

**Minutes**

The Chowan County Board of Commissioners re-convened as the Board of E&R on May 6, 2024 at 6:00PM in the Public Safety Building, 305 W. Freemason St., Edenton NC.

Those in attendance were Chairman Bob Kirby, Vice Chairman Larry McLaughlin, Commissioner Ellis Lawrence, Commissioner Alex Kehayes, Commissioner Chris Evans and Commissioner Ron Cummings. Representing the Tax Office was Tax Administrator Chris Hill.

Clerk to the Board Susanne Stallings had previously administered the Oath of Office to the Board members and Mr. Kirby called the meeting to order.

Mr. Hill stated to the Board that there was only one appeal filed during the filing period:

Leona S. Moyer, owner of the property at 122 Tyler Lane Edenton NC (Parcel number 781513025842) appealed by mail that the building located on the parcel is not habitable and has been partially destroyed and that the value should be reduced from \$9,997 to 0.00. She also appealed the value of the land to be reduced from \$5,920 to \$5,328. Upon inspection of the property and after reviewing photos provided to the Board, Mr. Hill recommended reducing the building value to zero and leaving the land value as-is for a total value of \$5920. A motion was made to approve this recommendation and a unanimous vote was made to change the value.

With there being no other business to discuss the meeting was adjourned for the 2024 Tax Year.

This, the 6<sup>th</sup> day of May 2024,

**Chowan County Board of Commissioners**

**Regular Meeting**

**Monday, May 6, 2024**

**Chowan County Public Safety Center**

**305 West Freemason Street**

**Immediately following the adjournment of the Board of Equalization and Review**

*This meeting was recorded. A copy of the recording is in the meeting file labeled May 6, 2024.*

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

Commissioner Tray Taylor was absent.

Staff present County Manager Kevin Howard, Finance Officer Cathy Smith, County Attorney Lauren Arizaga-Womble and Board Clerk Susanne Stallings

**Regular Meeting**

Chair Kirby called the regular meeting to order and led in the pledge.

Commissioner Evans then offered the invocation.

**Approval of Agenda**

Ms. Stallings noted a request to amend the agenda to add the appointment of a member to the Joint Community Advisory Committee (item 10d)

Commissioner McLaughlin moved to approve the agenda as amended.

Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

**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. Surplus

The Sheriff has identified the following vehicle as surplus. The Board is asked to declare the vehicle as surplus and authorize the sale of it on Gov Deals.

2007 Chevrolet Impala VIN 2949

Commissioner Evans moved to approve the consent agenda as presented. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

### **Recreation Master Plan Update and Adoption**

Nate Halubka from McGill and Associates presented the Board with the Recreation Master Plan. A copy of the PowerPoint presentation is in the meeting file labeled May 6, 2024.

Nate Halubka with McGill Associates provided the Board with a PowerPoint presentation of the Final Edenton-Chowan Recreation Department Master Plan. He noted that the Master Plan is a guide that assists Counties in planning Recreation projects and provides cost estimates. He noted the plan could be used in planning for the bond referendum but the sole purpose of the document is to be a planning tool. He noted that having a current Master Plan on file makes the County eligible to apply for several grants available to Recreation Departments such as the Parks and Recreation Trust Fund (PARTF) \$500,000 max, Land and Water Conservation Fund (LWCF) \$500,000 max, Federal Trails Funding and State Land Projection and Waterways Funding. He reviewed the community outreach efforts as part of the plan process. He noted that 5% of responses came from the Hobbsville/Tyner area, 21% came from Rocky Hock, 59% of the responses came from Edenton and 10% of responses were from Yeopim. He added that 5% of responses were from visitors. He reviewed the survey results noting the top needs are for a multi-use sports fields, aquatics, gyms/recreation center, indoor fitness, basketball courts and an amphitheater. He noted that when the public ranked the recreational opportunities they would like to see added the top key needs were aquatics, walkability, multi-sports complex, playgrounds, open space and indoor recreation space. He noted the two most popular answers were aquatics and a multi-sports complex. He stated that facility recommendations note that existing parks need immediate investment (priority 1) consolidation of recreation offerings to a multi-sport complex (priority 2) and a feasibility study and phased indoor recreation along with aquatics (priority 3) are the top recommendations. He noted that with regards to operations Priority 1 is to restructure the name of the program, priority 2 is for new marketing and rebranding and priority 3 is for program expansion.

Board members asked for additional time to review the plan document.

Board members asked for a map of existing recreational offerings in Chowan.

It was determined that the Board will consider approval of a resolution adopting the 2024 Master Plan at the May 13, 2024 meeting.

### **FY 2024-25 Budget Presentation – Schedule Public Hearing**

Mr. Howard presented the Board with the proposed FY 2024-25 budget and budget message. Budget work sessions have been scheduled for May 13<sup>th</sup>, 14<sup>th</sup> and 22<sup>nd</sup> and will be advertised on the County's website. A copy of the PowerPoint presentation is in the meeting file labeled May 6, 2024.

### **FY 2024-25 Budget Message:**

Dear Honorable Chairman Kirby and County Commissioners:

This FY 2024-2025 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 2024-2025.

The FY 2024-2025 proposed budgeted revenues and expenditures for the General Fund, including the Social Services Fund, are \$23,050,157 compared to the approved FY 2023-2024 budget of \$22,426,066.

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, 2024, the Chowan County Board of Commissioners must adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY 2024-2025.

**Proposed Tax Rate**

The FY 2024-2025 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, 2024. 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 2024-2025 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 2024-2025 followed by detail of each service:

<b>Service</b>	<b>Proposed Revenue FY 2025</b>	<b>% of Gen Fund Budget</b>
Ad Valorem Taxes	\$12,687,102	62%
Sales Tax	\$3,327,696	16%
Departmental	\$871,242	4%
Permits and Fees	\$393,500	2%

Miscellaneous	\$1,785,800	9%
Other Taxes	\$48,600	0%
Fund Balance	\$1,370,538	7%
<b>Total Revenues</b>	<b>\$20,484,478</b>	<b>100%</b>

**Ad Valorem Taxes**

- **Property Tax Collections** - Estimated property tax revenues for FY 2024-2025 are calculated based upon the audited tax collection rate for FY 2022-2023. According to the 2023 audit, the collection rate for real and personal property was 97.69% and the collection rate for motor vehicles was 100%. These rates are used to estimate next year’s property tax revenues.

The Chowan County 2024 tax year valuation estimate provided by the Tax Administrator anticipates a total valuation for FY 2024-2025 of \$1,918,922,053. 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 \$191,892. Applying a collection rate of 97.69% to real and personal property and 100% to motor vehicles, each penny of the assessment will produce \$187,776.

With the proposed tax rate of \$0.665 per \$100.00 valuation, the 2024-2025 budget year projected revenues for real and personal properties and utilities are estimated at \$11,576,052. Revenues for motor vehicles are anticipated to be \$911,050.

The FY 2024-2025 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 2024-2025 budget anticipates the collection of \$12,687,102 in ad valorem and motor vehicle tax revenues, which represents 62% of General Fund revenues.

**Sales Tax Revenue**

- Chowan County anticipates collecting \$1,784,387 in FY 2024-2025 from the local 1-cent Article 39 sales tax. The County also predicts revenues of \$1,056,604 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 \$148,240. 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 \$338,465 from the ½ cent Article 44 sales tax. The budgeted sales tax revenue for 2024-2025 reflects a 3% increase from the 2023-2024 budget.

Therefore, the total amount of sales tax revenue anticipated in the General Fund budget is \$3,327,696, which represents 16% of General Fund revenues.

## Departmental Revenue

- **Register of Deeds Revenues** – The FY 2024-2025 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 2024-2025 budget estimates revenues of \$230,621 from Gates and Perquimans Counties for operations, as well as miscellaneous revenues of \$11,619. Total anticipated revenues for the Animal Shelter are \$242,240.
- **Sheriff** – Chowan County anticipates revenues in the amount of \$179,599 from the School Resource Officer program and other miscellaneous fees for the FY 2024-2025 budget.
- **Recreation** – The FY 2024-2025 budget estimates revenues of \$69,900 from registration fees, concessions, and special events.
- **Soil & Water** – The FY 2024-2025 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 2024-2025 budget anticipates revenues for Emergency Management in the amount of \$38,524.

## Permits and Fees

- **Planning and Inspections Office** – Planning and Inspections for FY 2024-2025 are anticipated to generate \$111,200 in building permit fees, \$1,000 in public nuisance fees and \$3,000 in planning fees.
- **Fines & Forfeitures** - The FY 2024-2025 budget anticipates \$90,000 in the receipt of fines and forfeitures, which are remitted to the Edenton-Chowan Board of Education.
- **Jail** – The FY 2024-2025 budget anticipates \$75,000 in jail fees.
- **Court Fees** – The FY 2024-2025 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 2024-2025 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 \$568,739 on investment accounts for the FY 2024-2025 budget.

- **Miscellaneous** – The FY 2024-2025 budget projects \$262,389 in reimbursement from the Town of Edenton for Information Technology, \$60,284 for Building Inspections services and \$21,692 for Animal Control services. Total revenues from the Town of Edenton are estimated at \$344,365 for the FY 2024-2025 budget.
- **Building Rental** - The budget for FY 2024-2025 estimates revenues of \$260,457 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 2024-2025 budget anticipates \$172,000 from the ABC Store for profit distribution, alcohol education and law enforcement officer distribution.
- **Medicaid Hold Harmless** – The FY 2023-2024 budget estimates \$100,000 for Medicaid Hold Harmless, which is received from the State of NC.
- **Transfers In** – The budget for FY 2024-2025 projects revenue of \$100,000 from the Water Department Fund and \$9,500 from the Fire District Fund for administrative services. The FY 2024-2025 budget also anticipates revenues of \$25,000 from the Solid Waste Fund and \$107,830 from the Fire District Fund for Interfund Loan payments. Total transfers from other funds for the FY 2024-2025 budget are \$242,330.
- **JCPC Grant** – Revenues of \$87,909 are estimated for the FY 2024-2025 budget from the Juvenile Justice programs, including the After-School Program (\$33,942) and Intensive Supervision Program (\$53,967).

**Other Taxes**

- The FY 2024-2025 budget projects \$48,600 in revenues for miscellaneous taxes.

**Fund Balance**

- The FY 2024-2025 budget includes \$1,370,538 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 2024-2025 by function:

<b>Function</b>	<b>Proposed Funding FY 2025</b>	<b>% of Gen Fund Budget</b>
Public Safety (Sheriff/SRO, 911, Jail, EMS, Animal Shelter)	\$6,889,172	34%
Public Education (ECPS,COA, Library)	\$6,683,960	32%
Government (Elections, ROD, Tax, Admin)	\$3,765,665	18%
Human Services (Rec, Health & Mental Health, Ag, SR Citizens)	\$2,779,717	14%
Other Services (Planning, Forestry)	\$365,964	2%



**Total Expenditures**

**\$20,484,478**

**100%**

**Public Safety**

- **Sheriff's Office** – The FY 2024-2025 budget appropriates \$2,368,031 for the Chowan County Sheriff's Office and School Resource Officer program. The appropriation includes salaries and benefits of \$1,933,245. The appropriation also includes \$125,000 for vehicle leases, \$90,750 for Automotive Supplies and Fuel, \$23,936 for capital needs, \$46,500 for Maintenance & Repairs, \$40,000 for Contract Services, and \$36,500 for Office and Departmental Supplies. The appropriation also includes \$2,000 for the K-9 program.
- **Emergency Medical Service** - The FY 2024-2025 budget appropriates \$1,446,632 to the EMS Enterprise Fund to cover a revenue shortfall in that amount.
- **Jail** – The FY 2024-2025 budget appropriates \$1,069,445 for the operation of the Chowan County Detention Center. Expenditures include \$741,595 for salaries and benefits and \$230,000 for contract services. Also included are Food and Provisions of \$60,000 and \$21,250 for supplies.
- **Central Communications (911)** – The FY 2024-2025 provides \$809,829 for the operation of the 911 emergency communications system, including salaries and benefits of \$737,229 and capital outlay of \$25,000.
- **Animal Shelter** – The FY 2024-2025 budget appropriates \$365,751 for Tri County Animal Shelter operations. The budget includes \$198,640 in salaries and benefits, \$16,500 for building and equipment repairs, \$45,000 in food and provisions and preventive medications, and \$63,500 in Capital purchases. It is estimated that \$230,621 will be reimbursed to Chowan County, as fiscal agent, from Gates (\$108,289) and Perquimans (\$122,332) Counties.
- **Building Inspections** - The FY 2024-2025 budget appropriates \$282,241 for the Inspections Department. It is estimated that \$60,284 will be reimbursed by the Town of Edenton for Building Inspection services.
- **Building Maintenance** – The FY 2024-2025 budget provides \$268,474 for maintenance needs and improvements to the Public Safety Center, the Courthouse, and the Jail.
- **Animal Control** – The FY 2024-2025 budget appropriates \$142,348 for operations of the Animal Control Office, which includes \$100,263 in salaries and benefits. It is estimated that the Town of Edenton will reimburse Chowan County \$21,692 for salaries and benefits for one-half of a full-time position.
- **Emergency Management** – The FY 2024-2025 budget appropriates \$96,401 for Emergency Management.
- **Medical Examiner** – The budget for FY 2024-2025 appropriates \$30,000 for medical examiner fees.

## Public Education

- **Edenton – Chowan Public Schools** –The school current expense appropriated in the FY 2024-2025 budget is \$4,396,509. 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 2024-2025 budget appropriates \$213,056 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 2024-2025 budget appropriates \$212,327 for operating expenses and \$56,134 for building maintenance needs. The budget also includes \$15,000 for capital outlay for HVAC replacement.
- **Debt Service** – The FY 2024-2025 budget provides \$232,276 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 2024-2025 budget also appropriates \$1,212,666 for future debt service payments of the new high school.

## Government

- **Information Technology** – The FY 2024-2025 budget appropriates \$643,138 for County IT expenditures. It is estimated that \$262,389 will be reimbursed by the Town of Edenton for IT service.
- **Maintenance** - The FY 2024-2025 budget provides \$574,390 for Maintenance Department operations, which includes \$411,490 in salaries and benefits and \$65,000 for contract services.
- **Administration and Finance** – The budget for FY 2024-2025 provides \$580,634 for administrative and finance operations.
- **Tax Collections** - The FY 2024-2025 budget appropriates \$508,899 for tax office operations.
- **Insurance** – The FY 2024-2025 budget provides \$370,926 for Worker’s Compensation and Property & Liability insurance. The budget also appropriates \$120,000 for hospitalization insurance for retirees of Chowan County.
- **Register of Deeds**– The proposed FY 2024-2025 budget provides \$334,699 for the operation of the Register of Deeds Office.
- **Elections** – The FY 2024-2025 budget appropriates \$162,174 for the operations of the Elections Office for the General election held in November 2024.

- **Governing Body** – The FY 2024-2025 budget appropriates \$117,350 for Governing Body, which includes \$49,000 for auditing services.
- **Special Appropriations** – The proposed FY 2024-2025 provides Special Appropriations of \$103,317, which includes \$40,300 to Edenton-Chowan Partnership and \$58,092 to Albemarle Commission.
- **Revaluation** – The FY 2024-2025 budget appropriates \$95,150 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 2024-2025 budget provides \$76,438 to the Land Records/GIS Department located in the Register of Deeds Office.
- **Legal** – The FY 2024-2025 budget provides \$30,000 for legal services.

### Human Services

- **Social Services**– The FY 2024-2025 budget appropriates \$1,226,723 in County funds to the Social Services fund. Social Services programs are funded by federal, state, and county resources.
- **Recreation** – The FY 2024-2025 budget provides \$618,630 for the Recreation Department to operate community recreational programs. The budget also provides \$62,500 for maintenance needs for the Northern Chowan Community Center (NCCC).
- **Cooperative Extension** - The FY 2024-2025 budget appropriates \$261,389 to Cooperative Extension Services. The budget also provides \$68,450 for maintenance needs to the Agriculture building.
- **Senior Center/Nutrition** – The FY 2024-2025 budget provides \$147,592 to fund the Senior Center and Nutrition Program for Chowan County senior citizens. The budget also appropriates \$26,636 for maintenance needs for the Swain School building.
- **Debt Service** – The FY 2024-2025 budget appropriates \$140,555 to the Debt Service Fund for payment of the DF Walker Building renovations (Boys & Girls Club) debts.
- **Public Health** – The FY 2024-2025 budget provides an appropriation in the amount of \$95,265 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 2024-2025 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 2024-2025 budget appropriates \$23,111 for Veterans Affairs services.

### **Other Services**

- **Soil Conservation** - The FY 2024-2025 budget appropriates \$161,358 for the Soil and Water Conservation Program. This includes funds for Beaver Management, Water Quality Management, and Soil and Water Management.
- **Planning** – The FY 2024-2025 budget provides \$121,378 for the Planning Department.
- **Forestry** - The FY 2024-2025 budget provides an appropriation in the amount of \$78,228 to the Forestry program.

### **Social Services Fund**

- The Social Services program anticipates a FY 2024-2025 budget of \$3,792,402 in revenues and expenditures. This includes an appropriation from the General Fund of \$1,226,723. Expenditures include salaries and benefits of \$2,117,796 and professional services of \$176,00. The FY 2024-2025 budget provides program expenditures of \$1,233,106.

### **Fire Districts Fund**

- **Revenues** - The FY 2024-2025 Fire District Special Revenue Fund anticipates \$872,323 in ad valorem and motor vehicle tax revenues and \$74,350 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, 2024. Total Fire District revenues are budgeted at \$1,224,661, which includes projected Fund Balance of \$244,862.
- **Expenditures** - The FY 2024-2025 budget provides \$295,975 to the Center Hill Crossroads Volunteer Fire Department for operations and equipment. The FY 2024-2025 budget also includes an Interfund Loan payment to the General Fund of \$107,830 for the purchase of a fire truck.

The FY 2024-2025 budget provides \$790,856 to the Town of Edenton for its fire services to the non-town residents of Chowan County.

The FY 2024-2025 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 \$214,405 in revenues and expenditures in the FY 2024-2025 budget.

### **Re-Valuation Fund**

- The Re-Valuation Fund anticipates a budget for FY 2024-2025 of \$100,000 in preparation for the next revaluation scheduled to be performed in 2026.

### **Debt Service Fund**

- The FY 2024-2025 budget provides \$264,963 in principal and \$107,868 in interest toward the County's debt obligation, a total of \$372,831 for debt service. The fund also appropriates \$1,794,930 for future debt service payments of the John A. Holmes High School project. The FY 2024-2025 budget also provides \$175,000 for future debt service payment on the purchase of an ambulance. Total fund revenues and expenditures are budgeted at \$2,342,761.

### **Capital Reserve Fund**

- The FY 2024-2025 budget for the Capital Reserve Fund projects revenues and expenditures of \$705,348. Revenues received for the Capital Reserve Fund are generated from Land Transfer tax.

### **School Capital Reserve Fund**

- The FY 2024-2025 budget anticipates revenues from Article 40 and Article 42 sales tax in the amount of \$1,379,905 for the School Capital Fund. These revenues are designated specifically for capital outlay for Edenton-Chowan Public Schools. The FY 2024-2025 budget appropriates \$729,754 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 2024-2025 for the Tourism Development Authority (TDA) Fund estimates revenue and expenditures at \$281,474. Revenues for TDA are generated from Occupancy Tax. Expenditures included are salaries and benefits of \$82,488, Contracted Services of \$45,100, and Advertising of \$35,000.

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

- The Emergency Medical Systems (EMS) Enterprise Fund revenues are estimated at \$900,000 for the FY 2024-2025 budget. A transfer of \$1,446,632 from the General Fund is budgeted to cover the revenue short-fall. Expenditures for FY 2024-2025 are projected at \$2,346,632, which include salaries and benefits of \$1,906,730, Worker's Comp and Liability insurance of \$69,907, Supplies of \$120,000, maintenance needs of \$93,000, and billing services of \$40,000. The FY 2024-2025 budget also provides Capital Outlay of \$26,000 for the purchase of a stretcher.

### **Water Fund**

- The FY 2024-2025 recommended budget for the Water Department Enterprise Fund is \$1,927,202 in revenues and expenditures. Charges for utilities and connection fees are estimated at \$1,725,000. The FY 2024-2025 budget anticipates the fund will use \$70,129 in Fund Balance.

Budgeted expenditures include salaries and benefits of \$624,248, professional fees of \$305,000, contract services of \$352,000, chemicals and supplies of \$163,500, utilities of \$136,050 and maintenance needs of \$68,000. A transfer to the General Fund of \$100,000 is appropriated for administrative costs.

### **Solid Waste Fund**

- The FY 2024-2025 proposed budget for the Solid Waste Enterprise Fund is \$1,446,082. Budgeted expenditures include \$1,273,602 for the regional authority and convenience sites. The FY 2024-2025 budget also provides \$100,000 for capital improvements to convenience sites.

### **Conclusion**

This budget represents our best estimate of revenues and expenditures for FY 2024-2025. 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

Commissioner Evans moved to schedule the public hearing on the proposed budget for June 3, 2024 at 6:00pm. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

### **Resolutions**

#### **Older Americans Month**

Ms. Stallings presented the Board with 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.

Commissioner Evans moved to approve the resolution as presented. Chair Kirby asked for all in favor, the motion passed (5-1 McLaughlin).

Older Americans Month 2024  
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 Board of Commissioners of Chowan County do hereby proclaim May 2024 as Older Americans Month. This year's theme, "Powered by Connection," emphasizes the profound impact of meaningful interactions and social connection on the well-being and health of older adults in our community.

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

#### World Elder Abuse Awareness Day

Ms. Stallings presented the Board with a resolution as proposed by the Area Agency On Aging that requests that Chowan County Board of Commissioners declares June 15, 2024 as World Elder Abuse Awareness Day in Chowan County.

Commissioner Evans moved to approve the resolution as presented. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

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

**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:** 2024 marks the 18<sup>th</sup> 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 Chowan hereby proclaims June 15, 2024 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.

#### **Lease Agreement –Hicks Field**

Ms. Womble presented the Board with a resolution authorizing a lease of County-owned property located at 500 Woodard Street Edenton, NC, known as Historic Hicks Field for the purpose of providing the residents of Chowan County with the opportunity to attend and view summer baseball. The resolution authorizes the lease of the above-described real property to Edenton Chowan Community Foundation and Edenton Steamers, for a period of (5) five years commencing on the 2024 Steamers Season through the 2029 Steamers Season. The Edenton Steamers proposes to use the Leased Property for the purpose of operate a summer league baseball team. Compensation to Chowan County shall be provided in annual expenditures on maintenance and improvements for the use of the ballpark. A copy of the lease agreement is in the meeting file labeled May 6, 2024.

Chair Kirby asked that the County attorney verify the possible typo on page 5 of the lease regarding signage dimensions.

Commissioner McLaughlin moved to approve the lease and resolution as presented. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).



RESOLUTION AUTHORIZING EXECUTION OF A LEASE AGREEMENT BETWEEN CHOWAN COUNTY AND Edenton-Chowan Community Foundation Inc. and Edenton Steamers Inc.. FOR LEASE OF COUNTY OWNED PROPERTY

WHEREAS, Chowan County owns Hicks Field located at 111 East Freemason St., which Edenton-Chowan Community Foundation Inc. and Edenton Steamers desires to lease for a five year period at an annual rent of where the expenditures on maintenance and improvements shall constitute rent for the purpose of operation of a summer league baseball team in Edenton; and

WHEREAS, on May 6, 2024, the Chowan County Board of Commissioners adopted a Resolution which authorized the County Manager to execute a five-year lease agreement for the property to Edenton-Chowan Community Foundation Inc. and Edenton Steamers; and

WHEREAS, the County staff reports that it does not have a need for the property for County purposes during the term of the proposed new lease and recommends that the Board of County Commissioners authorize execution of the lease; and

WHEREAS, a public notice of this proposed lease was published at least thirty days prior to this meeting date pursuant to the provisions of N.C.G.S. 160A-272.

NOW, THEREFORE, BE IT RESOLVED that the Chowan County Board of Commissioners hereby determines that the property, which is the subject of the proposed lease agreement between Chowan County and Edenton-Chowan Community Foundation Inc. and Edenton Steamers, will not be needed for County purposes during the term of the proposed three year lease.

BE IT FURTHER RESOLVED that a public notice has been published pursuant to the provisions of N.C.G.S. 160A-272 announcing the Board's intent to authorize the lease at its May 6, 2024 regular meeting describing the property to be leased and stating the annual lease payments.

BE IT FURTHER RESOLVED that the Chairman or County Manager and the Clerk to the Board are hereby authorized to execute, on behalf of Chowan County, a Lease Agreement with Edenton-Chowan Community Foundation Inc. and Edenton Steamers, for the above-described property, at an annual rent as described in paragraphs 4 and 5 of the approved lease, subject to a pre-audit certificate thereon by the County Chief Financial Officer, if applicable, and approval as to form and legality by the County Attorney. The original Lease Agreement is attached hereto and incorporated herein by reference.

Adopted this the 6th day of May 2024

**Chowan County America 250 Committee**

Mr. Howard stated that at the April 29<sup>th</sup> meeting the Board approved a resolution of support for the Chowan County America 250 Committee. The Board will review and consider approval for Chowan County to apply for grant funds from America 250 to commemorate the 250<sup>th</sup> Anniversary of the United States of America. Mr. Howard noted that the grant monies could be used for the upcoming celebration of the Tea Party's 250<sup>th</sup> commemoration (being done by the Edenton Historical Commission) or could be used for July 4<sup>th</sup> celebrations.

Commissioner Cummings moved to approve the manager to apply on behalf of Chowan County for the grant funds. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

### **Annual Report – Animal Control**

Ms. Stallings noted that the Animal Control has provided a copy of its annual report in the Board packets as FYI. A copy of the report is also in the meeting file labeled May 6, 2024.

### **Appointments**

#### **Shepard Pruden Memorial Library**

Librarian Jared Jacavone stated that the Board of Trustees for the Library highly recommends Naomi White for the appointment as she is a former employee and dedicated patron of the library. The vacancy has been advertised for 30 days.

Commissioner McLaughlin moved to appoint Naomi White. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

#### **Edenton Board of Adjustment**

Ms. Stallings noted that it is recommended that the Board reappoint Derrick Armstead to the Edenton Board of Adjustment.

Commissioner McLaughlin moved to reappoint Derrick Armstead. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

#### **Albemarle Commission Area Agency on Aging, Regional Advisory Council (RAC)**

Ms. Stallings stated that the Commission requests the Board reappoint Glorious Elliott to this Council. It is recommended the appointment be for a four (4) year term.

Commissioner Evans moved to reappoint Glorious Elliott. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

#### **Chowan County Joint Community Advisory Committee (Nursing Home Committee)**

Ms. Stallings noted that the Albemarle Commission has submitted a letter authorizing the appointment of Tonya Edwards to this committee as she has completed all the necessary training requirements.

Commissioner Lawrence moved to appoint Tonya Edwards. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

### **Financial Items**

Finance Officer Cathy Smith presented the following:

- a. Current Fiscal Year Budget Amendments

BA2024-061

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Lottery Fund</b>			
49-3990-990-00	Lottery Fund Balance Appropriated	102,287.00	
49-3591-235-00	Lottery Proceeds - R&R Fund	397,713.00	
49-5913-612-00	JAHHS Technology Facility Renovations		500,000.00
	Balanced	500,000.00	500,000.00
<b>Justification:</b>			
<i>To amend the 2024 budget to include Lottery Funds received for the JAHHS Technology Building renovations. The request to use lottery funds for the building renovation was approved by the BOC at the 08/15/22 meeting.</i>			

BA2024-062

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Sheriff's Office</b>			
11-3431-224-00	SRO Program - Revenue	33,333.00	
11-4312-121-00	Salaries - Regular		33,333.00
	Balanced	33,333.00	33,333.00
<b>Justification:</b>			
<i>To amend the 2024 budget to include additional funding from Edenton-Chowan Public Schools for the SRO program. The schools received a grant to partially fund an additional SRO.</i>			

BA2024-063

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Soil &amp; Water</b>			
11-3473-369-00	STRAP Grant - Revenue	144,237.11	
11-4730-608-01	STRAP Grant - Exp		144,237.11
	Balanced	144,237.11	144,237.11
<b>Justification:</b>			
<p><i>To amend the 2024 budget to include funding received from NC Department of Agriculture for STRAP (Stream Flow Rehabilitation Program) grant.</i></p>			

BA2024-064

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>DF Walker Building - Boys &amp; Girls</b>			
11-3990-990-00	Fund Balance Appropriated	95,000.00	
11-4250-690-00	B&G Club - Facility Use Agreement		95,000.00
	Balanced	95,000.00	95,000.00
<b>Justification:</b>			
<p><i>To amend the 2024 budget to include one-time facility use fee for leased premises for Edenton-Chowan Board of Education. As per MOU, total fee to Boys &amp; Girls Club is \$185,000. Fee to be paid by ECBE is \$90,000 and fee to be paid by Chowan County is \$95,000. MOU was approved by BOC on 02/05/24.</i></p>			

Commissioner Cummings moved to approve the budget amendments as presented. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

**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 no reports.

**Manager's Report**

County Manager Kevin Howard provided the following updates:

- The Bond Referendum amount will need to be decided at the May 13<sup>th</sup> Special Meeting.

**Timely and Important Matters**

**School Public Meeting Schedule Conflict**

Chair Kirby noted that the schools hosted a public forum on the same evening as this meeting which resulted in a conflict for the Commissioners so that they could not attend. He stated his disappointment in the meeting being scheduled for the same time as the Commissioner meeting.

**Adjourn**

Being no further business Commissioner Cummings moved that the meeting be adjourned. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

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Bob Kirby, Chairman

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Susanne Stallings  
Clerk