Chowan County Board of Commissioners
Special Meeting/Gathering
Monday, October 20, 2025
Chowan County Public Safety Center
730 N Granville St. Edenton, NC
4:30pm

The Board of Commissioners will gather at the North Carolina Cooperative Extension Service Building (730 North Granville St. Edenton, NC) at 4:30pm. The Board will be provided dinner by Extension staff and volunteers. Board members will receive the annual report from Extension staff, and no further business will be discussed.

Chowan County Board of Commissioners
Regular Meeting
Monday, October 20, 2025
Chowan County Public Safety Center
305 West Freemason Street
6:00pm

AGENDA

Regular Meeting

a. Call to Order
b. Pledge
c. Invocation Chair Kirby

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. Surplus

Item/Description	VIN or Asset ID	Method for Disposal
2011 Chev Ambulance	3211	Gov Deals

4. COA Presentation

COA President Dr. Bagwell, and Dr. Jennifer Lopes will provide the Board with an update from COA. Dean Edenton-Chowan Campus Administrator Robin Zinsmeister will also provide an update on the Edenton campus.

5. Schedule of Values Public Hearing

At the September 15, 2025 meeting, the Board was presented with the proposed Schedule of Values for the Chowan County 2026 Property Tax Reappraisal It is in order for the Board to hold a public hearing to obtain public comment on the proposed schedules, standards and rules. Following the public hearing the Board will consider adoption of the proposed schedule.

6. Grant Pre Application Requests Recreation Department and Senior Center

North Carolina Amateur Sports Grant- Recreation Department

Recreation Director Brian Chappell will provide the Board with a grant pre-application request to apply for $10,000 in non-matching funds from North Carolina Amateur Sports for facility upgrades at Earnhardt field.

SCOPE Grant – Senior Center

The Senior Center is awarded a general-purpose grant based on its annual accreditation through the Albemarle Commission. The Chowan Senior Cener is rated as a "Center of Excellence" which means it is eligible for the maximum amount of grant funds. The grant funds total $10,971 and the grant allows budgeted salaries to be used as the in kind match in the amount of $3,657. The grant will be used to purchase a blood pressure machine, equipment for the fitness/weight room and a dual unit to control temperatures in the fitness room and lunch area.

7. Financial Items

Finance Officer Cathy Smith will present the following:

a. Current Fiscal Year Budget Amendments
   2026-017
   2026-018
   2026-019
   2026-020
   2026-021
   2026-022

b. Financial Report
   Finance Officer Cathy Smith will provide the Board with financial reports for September 2025.

8. External Board/Committee Report

Board members are asked to report on the activities of the external boards to which they have been appointed.

9. Manager's Report

County Manager Kevin Howard will update the Board on any pending matters.

- **County Manager's County 101**
  Reminder for the public of County Manager's County 101
  Monday, October 27, 2025 at 6:30pm at the Public Safety Center

10. Timely and Important Matters

11. Closed Session

Closed session accordance with NCGS 143-318-11 (a) (5 and 6) Contract Negotiations and Personnel.

12. Adjourn

NOTICE OF THE SUBMISSION TO THE CHOWAN COUNTY BOARD OF COMMISSIONERS OF THE PROPOSED SCHEDULES, STANDARDS AND RULES TO BE USED FOR THE 2026 COUNTY WIDE GENERAL REAPPRAISAL (REVALUATION) AND OF PUBLIC HEARING

Notice is hereby given that on September 15, 2025 the Chowan County Tax Administrator submitted to the Chowan County Board of Commissioners the proposed true value and present-use value schedules, standards and rules to be used in the 2026 general reappraisal of real property in Chowan County.

Notice is further given that a copy of said proposed true value and present-use value schedules, standards and rules were filed in the office of the Chowan County Tax Administrator, 305 West Freemason St, Edenton North Carolina, on September 15, 2025 where said proposed schedules, standards and rules are available for public inspection.

Notice is further given that on October 20, 2025 at 6:00 pm, the Chowan County Board of Commissioners will hold a public hearing on said proposed schedules, standards and rules. All interested citizens are invited to be present and comment on said proposed schedules, standards and rules. Said public hearing will be held at 305 West Freemason St, Edenton NC.

Notice is further given that the final schedules, standards and rules will not be adopted by the Board of County Commissioners until at least seven (7) days after the public hearing herein referred to.

This the 15th day of September 2025

Chowan County Board of Commissioners
Bob Kirby, Chairman

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

Chowan County

Grant Pre-Application Form

APPLICANT AND GRANT INFORMATION

Legal Name of Applicant: **Edenton-Chowan Recreation Department** Date: **10-14-25**

Name of County Official: **Brian Chappell** Department or Agency: **Recreation**

Grant Agency (xx)Appropriate Block: Federal: State: Non Profit: **X** Other (Identify below):

Description of Other Grant Agency: **North Carolina Amateur Sports**

Application Due Date: **11-1-25** Grant Award Date: 01-1-26

PROJECT INFORMATION

Project Title: **Earnhardt Fields** Grant Agency: **NCAS**

Total Project Cost: **$10,000** Total Grant Request: **$10,000**

Matching Funds (Cash): **$0** Matching Funds (InKind-NonCash): **$0**

Briefly describe your project. (750 characters or less)
Last year the County was awarded $20,000 in grant funds and purchased two scoreboards with the grant monies. If awarded the $10,000 available this year the monies will be used for additional facility upgrades that are allowed within the grant.

Briefly describe how this project will meet the Chowan County purpose of grants as stated in the Grant Management and Procedures Policy and how it will improve the quality and/or availability services in Chowan County. (1,000 characters or less) Improvements will allow ECRD to continue offering programming at Earnhardt. Use of grant funds will allow upgrades that are not currently In the ECRD budget.

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

Describe the project's sustainability. Is the project ongoing? Will the project require additional funding beyond this grant? If so, please explain the status of that additional funding and the plan for securing it. (1,000 characters or less) ECRD staff will continue to do facility and field maintenance at Earnhardt.

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

ANTICIPATED PROJECT COSTS

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

Line Item Expense	Amount
Facility Upgrades	**$ 10,000**
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
Total	**$**

FUNDING INFORMATION

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

Source of Funds	Amount	Proposed Use	Proposed (P) Committed (C)	Date Available
NCAS	**$10,000**	**Facility Upgrades at Earnhardt**		**01/01/26**
	$			
	$			
Matching Funds (Cash)	**$**			
Matching Funds (InKind)	**$**			
Total	**$ 10,000**			

Brian Chappell by SS — 10/14/25

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

****

Received:

Finance Officer — Date

****

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

County Manager — Date

NORTH CAROLINA AMATEUR SPORTS

Youth Sports Grants (Equipment & Facility Upgrades/Enhancements)
Updated September 2025

1. **Eligibility**

Applicants must qualify as follows:

A. Local Government Agency:
A North Carolina City, County or Town local government agency, including local school administrative units.

B. Nonprofit Organization:
A North Carolina nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code. Must provide a copy of your Letter of Determination from the IRS and a list of Board of Directors with their affiliation/occupation in PDF format.

The applying organization must be located in the county where the funds will be utilized, and any approved funds must be used for youth sports equipment and/or youth sports facilities in that county. Applications for projects in more than one county will not be accepted.

2. **Funding Guidelines**

Up to $10,000 per North Carolina county is available in the 2025-26 state fiscal year for the following:

A. Purchase of Youth Sports Equipment:
To purchase sports equipment that will be used for youth sports and programs.

B. Public Facility Upgrades or Improvements Which Would Benefit Youth Sports:
To upgrade, or improve public sports facilities that will primarily benefit youth sports.

3. **Applications**

Applications are available here: Click here for applications.

Applicants will be notified of their application status within eight weeks after the application deadline. An organization may only submit one application per grant cycle. Previous grant recipients must have submitted all of their supporting documentation for the previous grant before being eligible to receive another grant. See #7 for required documentation. Applications must be submitted online through the N.C. Amateur Sports application portal. Applications may not be emailed, mailed, etc.

4. **Edits to Application**

Should you need to make any edits to your application before the deadline, follow these steps:

- Go to https://ncsports.org/ and click Sign In/Sign Out at the top of the page.
- On the next page you will be prompted to sign in.
- Start by entering your e-mail address.

- If you don't have an account linked to your e-mail address, you will be prompted to create a profile after hitting "go." If you do already have an account, you will be prompted to enter your password.
- Once you have successfully signed in, click My Purchases at the top of the page.
- Find "North Carolina Amateur Sports – Youth Sports Grant" on the list and click the magnifying glass on the far left.
- Click the red "Edit" button and you will then be able to make any changes needed to your application.
- Once done, make sure to hit "Update" at the bottom of the page to submit your changes.

Any application edits must be made on or before January 30, 2026. If you need to withdraw your application, please e-mail ncas@ncsports.org to do so.

5. **Grant Selection Process**

Applications will be reviewed by the N.C. Amateur Sports Grants Committee. Selection criteria will be developed by the committee and will place priority on projects that have the greatest impact on youth sports participation.

6. **Grant Awards**

Grant awards will be dispersed to the recipient organization within 30 days after receiving the required bank information. Grant payments will only be made electronically via ACH transfer. Payments with paper checks are not an option for this grant fund. Recipients will be required to provide the organization's bank account number and routing number for the ACH transfer. Please verify with your finance or administrative office that this information can be provided to N.C. Amateur Sports before submitting your application.

Once a county has been awarded $10,000 in the current state fiscal year, no further applications will be accepted from that county until the next state fiscal year. Please refer to the Youth Sports Grant webpage to check current funding availability in your county.

7. **Expenditures**

A. **Timeline**: Grant awards must be expended within one year of receiving the funds. Any unused funds must be returned.
B. **Proper Expenditure**: Grant funds must be used for approved items in the budget that you submit in your application. If you receive partial funding, you may choose the approved items in your budget that you would like to purchase.
C. **Improper Expenditure:** Funding may not be used for anything that was not approved in the budget that you submitted. Should a grant recipient expend funds improperly or without approval, N.C. Amateur Sports may require a full refund of the grant award.

Funding will only be provided for youth sports equipment and/or youth sports facility upgrades/enhancements (see #2). Funding will not be provided for, but is not limited to: staffing, marketing, meals, entertainment, rental/program/registration fees, travel, or similar expenses.

8. **Grant Reporting**

Within 30 days of expending your grant funds you are required to provide the following to N.C. Amateur Sports:

A. Proof of Payment

For each purchase using grant funds you must submit a receipt for the purchase.

B. Photographs

Before (if applicable) and after photographs of the project are required. Submit photos that we may use on our website, social media and/or in our other marketing materials with youth participants using the new equipment, or upgraded facilities.

All receipts and photographs must be submitted together in a single email to ncas@ncsports.org within 30 days of the grant completion deadline, after all funds have been expended.

9. Unspent Funds

Any unspent grant funds must be paid back to N.C. Amateur Sports within 30 days of the grant completion deadline. Checks must be mailed to:

North Carolina Amateur Sports
Dept: YSG
406 Blackwell Street, Suite 120
Durham, NC 27701

10. Other Funding Sources

- The N.C. Youth Outdoor Engagement Commission also administers a separate Youth Sports Grant fund that provides travel assistance for youth sports teams and funding to host youth sporting events. Visit https://ncsports.org/funding/ for more information about this grant program and some additional sports grant opportunities. Please note the grant guidelines, contact information, etc. for the Youth Sports Grant fund administered by the N.C. Youth Outdoor Engagement Commission are not the same as the Youth Sports Grant fund administered by N.C. Amateur Sports.

- N.C. Amateur Sports also has an Endowment Fund that was established in 1988 and awards grants annually to support amateur athletics across North Carolina. The maximum grant award from this fund is $5,000. The 2026 N.C. Amateur Sports Endowment Fund application will be posted in January at https://ncsports.org/funding/. The N.C. Amateur Sports Endowment Fund will primarily fund amateur sports projects other than equipment and facility upgrades.

  Applicants seeking funding for youth sports equipment, facility upgrades/enhancements, team travel and/or hosting events are encouraged to submit requests to the Youth Sports Grant funds.

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

Chowan County

Grant Pre-Application Form

APPLICANT AND GRANT INFORMATION

Legal Name of Applicant: Brian Chappell Date: 10/15/2025

Name of County Official: Brian Chappell Department or Agency: Chowan Senior Center

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

Description of Other Grant Agency:

Application Due Date: 10/31/2025 Grant Award Date: 10/14/2025

PROJECT INFORMATION

Project Title: General Purpose Grant Grant Agency: Albemarle Commission

Total Project Cost: 14,628 Total Grant Request: 10,971

Matching Funds (Cash): 3,657 Matching Funds (InKind-NonCash):

Briefly describe your project. (750 characters or less)

The General-Purpose Grant is based on the SCOPE Accreditation through the Albemarle Commission. CSC is a center of excellence so we receive the max amount of grant funds.

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

This grant will allow the CSC members to have new equipemnt in the weight room. The Dual Unit will ensure that the Fitness room and Lunch area are the correct temperatures. Purchasing the blood pressure machine will enhance a service that we were providing.

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

The main goal of the grant is to provide additional resources for our Seniors and create the best facility possible.

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

This grant is for the 25-26 Fiscal Year.

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

N/A

ANTICIPATED PROJECT COSTS

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

Line Item Expense	Amount
Blood Pressure Machine	$1658
Dual Unit	$6500
Smith Machine	$2000
Folding Machine	$813
	$
	$
	$
	$
	$
	$
	$
Total	$10,971

FUNDING INFORMATION

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

Source of Funds	Amount	Proposed Use	Proposed (P) Committed (C)	Date Available
Grant	$ 10,971			10/14/2025
	$			
	$			
Matching Funds (Cash)	$			
Matching Funds (InKind)	$ 3,657	Staff Salary		
Total	$ 14,628			

BOS — Brian D. Chappell/Director — 10/15/2025

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

****

Received:

Finance Officer Date

****

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

County Manager Date

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of County Commissioners **MBA #: 2026-017**

From: Cathy Smith, *Finance Officer*

Date: October 7, 2025

RE: Emergency Management

Please authorize the finance officer to amend the 2026 budget for **Emergency Management** as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
EM			
11-3433-391-00	LEPC - Haz Mat Grant 2025 - Rev	3,500.00	
11-4330-610-00	LEPC - Haz Mat Grant 2025 - Exp		3,500.00
	Balanced	3,500.00	3,500.00

Justification:

To amend the 2026 budget for EM for the NC Tier II Hazardous Materials Grant 2025. The grant application was presented to the BOC meeting dated 02/03/25.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of County Commissioners **MBA #: 2026-018**

From: Cathy Smith, *Finance Officer*

Date: October 9, 2025

RE: Capital Project - Health Department Roof Replacement

Please authorize the finance officer to amend the 2026 budget as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Insurance Proceeds			
11-3493-890-00	Insurance Proceeds	31,168.15	
Transfers Out			
11-9800-980-32	Transfer to Capital Projects		31,168.15
Capital Reserve			
33-3990-990-00	Fund Balance Appropriated	12,291.85	
33-9800-980-32	Transfer to Capital Projects		12,291.85
Capital Projects			
32-3810-011-00	Transfer from General Fund	31,168.15	
32-3810-033-00	Transfer from Capital Reserve Fund	12,291.85	
32-8100-619-00	Health Dept Bldg - Roof Replacement		43,460.00
	Balanced	86,920.00	86,920.00

Justification:

To amend the 2026 budget to include Roof Replacement for the Health Department Building. BOCC approved quote from Perry Roofing on 10/06/25.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of County Commissioners **MBA #: 2026-019**

From: Cathy Smith, *Finance Officer*

Date: October 10, 2025

RE: Capital Reserve Fund

Please authorize the finance officer to amend the 2026 budget as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Capital Reserve Fund			
33-9800-980-32	Transfer to Capital Projects		(575,000.00)
33-9930-995-00	Designated Future Appropriations		575,000.00
	Balanced	-	-

Justification:

To correct coding of appropriation in Capital Reserve Fund. There is no change to total expenditures.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County
BUDGET AMENDMENT

To: Board of County Commissioners **BA #: 2026-020**

From: Cathy Smith, *Finance Officer*

Date: October 13, 2025

RE: Sales Tax Refunds

Please authorize the finance officer to amend the 2026 budget as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
General Fund			
11-3325-351-00	Sales Tax Refund - Rev	103,000.00	
11-8200-892-00	NC Sales Tax - County		72,100.00
11-8200-894-00	NC Sales Tax - State		30,900.00
Social Services			
12-3325-351-00	Sales Tax Refund - Rev	6,000.00	
12-8200-892-00	NC Sales Tax - County		4,200.00
12-8200-894-00	NC Sales Tax - State		1,800.00
Fire Fund			
23-3325-351-00	Sales Tax Refund - Rev	3,000.00	
23-8200-892-00	NC Sales Tax - County		2,100.00
23-8200-894-00	NC Sales Tax - State		900.00
E911 Fund			
24-3325-351-00	Sales Tax Refund - Rev	30,000.00	
24-8200-892-00	NC Sales Tax - County		21,000.00
24-8200-894-00	NC Sales Tax - State		9,000.00
Capital Projects Fund			
32-3325-351-00	Sales Tax Refund - Rev	60,000.00	
32-8200-892-00	NC Sales Tax - County		42,000.00
32-8200-894-00	NC Sales Tax - State		18,000.00
EMS Fund			
60-3325-351-00	Sales Tax Refund - Rev	15,000.00	
60-8200-892-00	NC Sales Tax - County		10,500.00
60-8200-894-00	NC Sales Tax - State		4,500.00
Water Fund			
61-3325-351-00	Sales Tax Refund - Rev	20,000.00	
61-8200-892-00	NC Sales Tax - County		14,000.00
61-8200-894-00	NC Sales Tax - State		6,000.00

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
	Balanced	237,000.00	237,000.00

Justification:

To amend the 2026 budget to include Sales Tax Refund revenues and expenditures. This is due to guidance received from LGC on financial reporting for Sales Tax refunds.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of Commissioners **MBA #: 2026-021**

From: Cathy Smith, *Finance Officer*

Date: October 16, 2025

RE: Discretionary Income

Please authorize the finance officer to amend the 2026 budget as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Register of Deeds			
11-3418-415-00	*Preservation/Automation	716.31	
11-4180-298-00	*Dept Supplies - Auto/Pres		238.77
11-4180-440-00	*Contr Svcs - Automation/Pres		238.77
11-4180-511-00	*C/O - Auto / Pres		238.77
Sheriff's Office			
11-3431-243-00	*KIDS & COPS	701.50	
11-4317-443-00	*KIDS & COPS Expense		701.50
Animal Shelter			
11-3438-894-00	*Donations - Chowan	619.66	
11-3438-894-01	*Donations - Gates	266.05	
11-3438-894-02	*Donations - Perquimans	452.47	
11-3438-894-03	*Donations - Other	6,755.15	
11-4381-600-00	*Donation - Expense		8,093.33
11-3438-895-00	*Adoption - Chowan	901.45	
11-3438-895-01	*Adoption - Gates	619.60	
11-3438-895-02	*Adoption - Perquimans	1,081.00	
11-3438-895-03	*Adoption - Other	2,938.35	
11-4381-441-00	*Contr Svcs - Spay/Neuter		5,540.40
11-3438-897-00	*A.W.A.R.E. Reimbursement	9,549.15	
11-4381-601-00	*A.W.A.R.E. Reimbursement		9,549.15
Cooperative Ext:			
11-3495-370-00	*AG Program Fees Discretionary	720.00	
11-4953-440-00	*Ag Program Fees Discretionary		720.00
11-3495-372-00	*4H United Way	2,500.00	
11-4953-445-00	*4H United Way		2,500.00
11-3495-378-00	*4-H Fees Discretionary	345.00	
11-4953-448-00	*4-H Fees Discretionary		345.00
11-3495-379-00	*Livestock Program	7,075.00	
11-4953-449-00	*Livestock Program		7,075.00

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
11-3495-387-00	*Master Gardner Program	18,467.88	
11-4953-457-00	*Master Gardner Program		18,467.88
Recreation			
11-3612-487-00	*Recreation Donations	1,800.00	
11-6130-299-01	*Donations - Dept Supplies		1,800.00
11-3612-504-00	*Recreation Special Events	1,700.00	
11-6132-453-00	*Recreation Special Events		1,700.00
11-3612-507-00	*NCCF - Laughton Endowment	2,000.00	
11-6132-460-00	*NCCF - Laughton Endowment		2,000.00
Senior Center			
11-3616-533-00	*Reg Fees - Trips	6,057.00	
11-4268-312-00	*TRIPS - Senior Citizens		6,057.00
11-3616-535-04	*Silver Sneakers	795.00	
11-3616-535-06	*Renew Active	411.00	
11-4268-352-02	*Healthways		1,206.00
11-3616-535-01	*Donations - Fitness	294.00	
11-4268-352-01	*Donations - Fitness		294.00
DSS			
12-3531-230-14	*DSS Special Events	522.00	
12-5310-450-00	*DSS Special Events		522.00
	Balanced	67,287.57	67,287.57

Total Discretionary Income Received FYE 2026 **146,293.89**

Justification:

To amend the 2026 budget to include Discretionary income for September 2025.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of County Commissioners **MBA #: 2026-022**

From: Cathy Smith, *Finance Officer*

Date: October 16, 2025

RE: Local Reentry Council

Please authorize the finance officer to amend the 2026 budget as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Fund Balance			
11-3990-990-00	Fund Balance Appropriated	6,920.99	
Special Appropriations			
11-8300-927-00	Local Reentry Council		6,920.99
	Balanced	6,920.99	6,920.99

Justification:

To amend the 2026 budget to include funding for Local Reentry Council through December 2025. Funding is being provided by Hertford, Bertie, Gates and Chowan Counties. Chowan BOC approved 09/15/25.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County
Revenue/Expenditure Summary
General Fund
Year-to-Date through 09/30/25

	Actual + Encumbrances	Adjusted Budget	Available Budget	% Budget Met	Prior Year Actual YTD
Ad Valorem Taxes					
Tax Penalty & Interest	13,649	100,000	86,351	14%	48,979
Prior Year - R&P	54,579	150,000	95,421	36%	43,279
Current Year Levy - R&P	5,303,300	15,049,769	9,746,469	35%	2,754,523
Prior Year - MV	18	-	(18)	100%	42
Current Year Levy - MV	291,629	1,394,865	1,103,236	21%	265,135
Total Ad Valorem Taxes	5,663,176	16,694,634	11,031,458	34%	3,111,958
Sales Tax					
Article 39 Sales Tax	180,546	2,142,850	1,962,304	8%	184,836
Article 40 Sales Tax	92,524	1,059,833	967,309	9%	92,242
Article 42 Sales Tax	23,865	312,800	288,935	8%	26,692
Article 44 Sales Tax	29,204	348,490	319,286	8%	28,196
Total Sales Tax	326,139	3,863,973	3,537,834	8%	331,966
Other Taxes	971	47,600	46,629	2%	997
Permits & Fees	134,785	423,750	288,965	32%	117,455
Departmental	405,907	983,618	577,711	41%	364,558
Miscellaneous	344,473	1,573,110	1,228,637	22%	214,064
Fund Balance Appropriations	-	2,777,031	2,777,031	0%	-
Total General Fund Revenue	**6,875,451**	**26,363,716**	**19,488,265**	**26%**	**4,140,999**
Expenditures					
Education Expenses	1,545,574	6,610,248	5,064,674	23%	1,294,654
Governmental Expenses	1,548,388	4,001,281	2,452,893	39%	1,335,607
Human Services Expenses	535,315	2,089,154	1,553,839	26%	567,819
Other Expenses	407,830	2,831,414	2,423,584	14%	74,874
Public Safety Expenses	1,482,347	6,124,489	4,642,142	24%	1,350,582
Transfer to Social Services	-	1,501,427	1,501,427	0%	-
Transfer to Re-Val	-	95,000	95,000	0%	-
Transfer to Debt Service	-	1,585,497	1,585,497	0%	-
Transfer to EMS	-	1,525,206	1,525,206	0%	-
Total General Fund Expenditures	**5,519,455**	**26,363,716**	**20,844,261**	**21%**	**4,623,536**
Net General Fund (11)	**1,355,996**	**-**			**(482,537)**

Chowan County
Revenue / Expenditure Summary by Fund
Year-to-Date through 09/30/25

	Actual + Encumbrances	Adjusted Budget	% Budget Met
GOVERNMENTAL FUNDS:			
General Fund (Fund 11, 12)			
Revenues	7,437,883	28,966,614	26%
Expenditures	6,700,378	28,966,614	23%
Net General Fund	**737,505**	**-**	
Revaluation Fund (Fund 25)			
Revenues	1,107	100,000	1%
Expenditures	96,000	100,000	96%
Net Revaluation Fund	**(94,893)**	**-**	
Debt Service Fund (30)			
Transfers In	-	2,342,761	0%
Expenditures	69,160	2,342,761	3%
Net Debt Service Fund	**(69,160)**	**-**	
Capital Project Fund (32)			
Revenues	-	558,035	0%
Expenditures	102,082	558,035	18%
Net Capital Project Fund	**(102,082)**	**-**	
Capital Reserve Fund (33)			
Revenues	213,633	1,308,035	16%
Expenditures	-	1,308,035	0%
Net Capital Reserve Fund	**213,633**	**-**	
School Capital Reserve Fund (40 and 42)			
Revenues	123,793	1,387,638	9%
Expenditures	190,227	1,387,638	14%
Net School Capital Reserve Fund	**(66,433)**	**-**	
JAHHS Replacement Fund (45)			
Revenues	5,647,150	40,049,923	14%
Expenditures	12,432,714	40,049,923	31%
Net JAHHS Replacement Fund	**(6,785,564)**	**-**	

Chowan County
Revenue / Expenditure Summary by Fund
Year-to-Date through 09/30/25

	Actual + Encumbrances	Adjusted Budget	% Budget Met
Lottery Proceeds Fund (49)			
Revenues	120,000	120,000	100%
Expenditures	-	120,000	0%
Net Lottery Fund	**120,000**	**-**	
SPECIAL REVENUE FUNDS:			
Fire Districts Fund (23)			
Revenues	479,607	1,394,423	34%
Expenditures	38,654	1,394,423	3%
Net Fire Districts Fund	**440,953**	**-**	
E-911 Fund (24)			
Revenues	40,753	232,138	18%
Expenditures	82,926	232,138	36%
Net E-911 Fund	**(42,173)**	**-**	
ARPA Fund (27)			
Revenues	3,090	-	100%
Expenditures	-	-	0%
Net ARPA Fund	**3,090**	**-**	
Opoid Settlement Fund (28)			
Revenues	102,100	-	100%
Expenditures	-	-	0%
Net Opoid Settlement Fund	**102,100**	**-**	
ENTERPRISE FUNDS:			
Water Dev. Capital Reserve (22)			
Revenues	8,468	-	100%
Expenditures	-	-	0%
Net Water Dev Capital Reserve	**8,468**	**-**	
EMS Fund (60)			
Revenues	241,168	2,525,247	10%
Expenditures	1,125,698	2,525,247	45%
Net EMS Fund	**(884,530)**	**-**	

Chowan County
Revenue / Expenditure Summary by Fund
Year-to-Date through 09/30/25

	Actual + Encumbrances	Adjusted Budget	% Budget Met
Water Fund (61)			
Revenues	473,567	2,192,895	22%
Expenditures	636,711	2,192,895	29%
Net Water Fund	**(163,144)**	**-**	
Solid Waste Fund (62)			
Revenues	313,836	1,531,595	20%
Expenditures	281,864	1,531,595	18%
Net Solid Waste Fund	**31,972**	**-**	

Chowan County
Cash and Investment Summary
9/30/2025

	8/31/2025	9/30/2025	Increase / (Decrease)
Cash Accounts			
Petty Cash - General Fund	250	250	-
Petty Cash - Water Department	150	150	-
Cash on Deposit - Southern Bank	375,260	760,942	385,682
Total Cash Accounts	375,660	761,342	385,682
Investment Accounts			
Investment - BB&T	504,814	504,857	42
Investment - BB&T - Project Fund DF Walker (Classrooms)	269,278	269,283	5
Investment - NCCMT Portfolio	8,136,340	8,193,490	57,150
Investment - NCCMT Portfolio / School QZAB	451,836	455,009	3,174
Investment - PNC Money Market - 3652	54,919	55,086	167
Investment - PNC Money Market - 8893	50,109	50,056	(52)
Investment - Southern Bank - Certificate of Deposit	3,319,507	3,342,704	23,198
Investment - Southern Bank - Money Market	7,282,806	10,178,532	2,895,727
Investment - Southern Bank - SunEnergy	108,000	108,000	-
Investment - Southern Bank - SunEnergy	100,000	100,000	-
NCCMT Term Portfolio	706,683	711,647	4,964
Investment - PNC Money Market - 8061 (Loan Proceeds - JAHHS)	32,653,075	28,473,707	(4,179,369)
Total Investment Accounts	53,637,367	52,442,371	(1,194,996)
Total Cash & Investments	54,013,027	53,203,713	(809,314)