

**BUDGET AMENDMENT NO. 8
GENERAL FUNDS**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-335-000	Miscellaneous Revenue	1,000	
10-530-332	Supplies – EM and FM	1,000	

EXPLANATION: To amend FY 21/22 budget to include additional FM funding as awarded in FY20/21 to be used for FM supplies for Fire Prevention Week.

6. **Enclosures:** The following board appointments were approved by the Board:

Name	Board/Committee	Action Taken	Term	Effective Date
Mimlitsch, Jerry	Tourism Development Authority (Hertford appointee)	Reappointment	2 yrs.	11/01/2021
Winslow, Wade	Board of Trustees for Belvidere-Chappell Hill Fire Dept.	Reappointment	1 yr.	10/01/2021
Baker, Julian	Board of Trustees for Belvidere-Chappell Hill Fire Dept.	Reappointment	1 yr.	10/01/2021
Hobbs, Benjamin	Board of Trustees for Bethel Fire Dept.	Reappointment	1 yr.	10/01/2021
Mathews, Chad	Board of Trustees for Bethel Fire Dept.	Reappointment	1 yr.	10/01/2021
Chappell, Laurence	Board of Trustees for Durant's Neck Fire Dept.	Reappointment	1 yr.	10/01/2021
Nixon, Mack E.	Board of Trustees for Durant's Neck Fire Dept.	Reappointment	1 yr.	10/01/2021
Boyce, Jonathan	Board of Trustees for Inter-County Fire Dept.	Reappointment	1 yr.	10/01/2021
Swayne, Robert D	Board of Trustees for Inter-County Fire Dept.	Reappointment	1 yr.	10/01/2021

7. **Enclosures:** The following miscellaneous documents were approved by the Board:

a. **2022 Holiday Schedule:** Each year, the Board needs to approve the State Holiday Schedule for Social Services. The Board approved the following 2022 Holiday Schedule:

HOLIDAY	OBSERVANCE DATE	DAY OF WEEK
New Year's Day	December 31, 2021	Friday
Dr. Martin Luther King, Jr. Day	January 17, 2022	Monday
Good Friday	April 15, 2022	Friday
Memorial Day	May 30, 2022	Monday
Independence Day	July 4, 2022	Monday
Labor Day	September 5, 2022	Monday
Veterans Day	November 11, 2022	Friday
Thanksgiving	November 24 & 25, 2022	Thursday & Friday
Christmas	December 23, 26, & 27, 2022	Friday, Monday & Tuesday

b. **Perquimans County Board of Elections Resolution #2021-02:** For information purposes only, the Board of Elections presented the following Resolution #2021-01 establishing procedures for counting of absentee ballots for the municipal elections:



Perquimans County Board of Elections

601 A South Edenton Road Street
PO Box 336
Hertford, N.C. 27944

Phone: 252.426.5598 Fax: 252.426.5068

Perquimans County Board of Elections Resolution #2021-02

WHEREAS, the Perquimans County Board of Elections (BOE) is responsible for ensuring all absentee ballots are counted;

BE IT RESOLVED that the Perquimans County Board of Elections shall meet on Tuesday, November 2, 2021, Election Day at 2:00 p.m. at **601 South Edenton Road Street, Hertford** to count absentee ballots received by the county board of elections pursuant to G.S. 163-232(b)(1).

BE IT ALSO RESOLVED that the Perquimans County Board of Elections shall meet on Monday, November 8, 2021 at 5:00 p.m. at **601 South Edenton Road Street, Hertford** if additional absentee ballots are received by the county board of elections pursuant to G.S. 163-232(b)(2).

Approved: September 7, 2021

Vera R. Murrell _____, **Board Chair**

_____, **Secretary**

Bobby S. Siller _____, **Member**

Timothy B. ... _____, **Member**

Victoria Butler _____, **Member**

c. **Memorandum of Participation – Cavanaugh MacDonald Consulting, LLC:** The audit requires that the County contract with a company to prepare our Other Post-Employment Benefits (OPEB) Valuation. Finance Officer, Tracy Mathews, recommends the approval of the following contract with Cavanaugh MacDonald Consulting, LLC that has handled it in the past few years. The Board unanimously approved the following Memorandum of Participation:

**2021 MEMORANDUM OF PARTICIPATION (MOP)
FOR A FULL VALUATION OF THE
OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

ENTITY NAME: Perquimans County

UNIT'S REITREMENT SYSTEM I.D. NUMBER(S): 97201

MAILING ADDRESS: P.O. Box 45

CITY: Hertford ZIP CODE: 27944

NAME: Mr. Ms. (choose one) Tracy Mathews

PHONE #: (252) 426-8484 TITLE: Finance Officer
 E-MAIL ADDRESS: tracymathews@perquimanscountync.gov

On behalf of the employer noted above, we have agreed to engage Cavanaugh Macdonald Consulting, LLC to perform a GASB 74 actuarial valuation of the employer's OPEB Plan. I understand that ***we will be billed directly by Cavanaugh Macdonald Consulting, LLC*** and a copy of the actuarial report will be e-mailed to the person listed above by Cavanaugh Macdonald Consulting. I understand the fee structure is as follows:

GASB No. 74/75 Valuations	
Base Fee	Base Fee
▪ Less than 20 total active and retired participants	\$5,000
▪ 20-49 total active and retired participants	\$6,500
▪ 50-99 total active and retired participants	\$7,800
▪ 100 or more total active and retired participants	\$8,500
▪	+ Plus +
Per Participant Fee	
▪ Less than 50 total active and retired participants	\$5.00
▪ 50-99 total active and retired participants	\$4.50
▪ 100-249 total active and retired participants	\$3.25
▪ 250-499 total active and retired participants	\$2.75
▪ 500 or more total active and retired participants	\$2.50

Interested employers must return this 2021 Memorandum of Participation indicating their desire to participate along with all requested data as outlined on the following page. In order to complete the report in advance of your June 30, 2022 financial report, we need to receive **all requested information no later than October 31, 2021.**

If (1) your plan is not a single employer, defined benefit plan or (2) if your plan has discretely presented component units or (3) if your plan has a special funding situation, additional fees may apply. Please contact us for a fee quote.

Additional fees may also apply if information is not provided in the requested format and/or time is accrued answering auditor questions.

 Authorized Signature Signed this 4th day of October, 2021.

Should you have questions regarding the information requested in this letter, please contact the **OPEB Team** (NCOPEB@CavMacConsulting.com) or via phone at (678) 388-1700.

INFORMATION COLLECTION CHECKLIST FOR OPEB REQUEST

ENTITY NAME: Perquimans County
 UNIT'S RETIREMENT SYSTEM I.D. NUMBER(S): 97201

The June 30, 2021 OPEB valuation will be the basis for June 30, 2022 financial disclosure.

Please provide a completed copy of this checklist to indicate the items being sent and the work being requested. This will help us verify receipt of all information and to be sure nothing was lost in transit. Check the boxes below to indicate which items are included in this submission. If multiple submissions are needed because some of the information is not immediately available, please provide an updated checklist with each submission.

Will you need additional information related to a split of the liabilities, OPEB expense or proportionate share amounts for the component units. Additional fees will apply based on our hourly rates.

- Yes – Be sure to provide the fund for each member (active and retired) on the census data.
- No – No additional information is needed.
- Executed 2021 Memorandum of Participation (MOP)

Details regarding the required items listed below can be found in the “Memorandum and Explanation of Items Requested” document.

- (1a) Active Data as of June 30, 2021 (including SSN for each record or NCLGERS Person ID for each record} in an encrypted/protected Excel file. Note that the NCLGERS data file will be used to supplement the information you provide.
- (1b) Retiree Data as of June 30, 2021 (including SSN for each record or NCLGERS Person ID for each record} in an encrypted/protected Excel file.
- (2a) A copy of the OPEB plan provisions related to the plan is included with the submission.
- (2b) Have the OPEB plan provisions changed since the prior valuation?
 - Yes – Please provide the new plan provision information detailing the new OPEB plan benefit eligibility conditions and/or cost-sharing information.
 - No – We will use the same OPEB plan provisions summarized in your last report.
- (3) Medical coverage summaries (co-pays, deductibles, etc.) for the most recent 2 years
- (4) Premium rates and the effective dates for the most recent 2 years for each benefit, coverage tier and group
- (5) Please refer to item 5 in the “Memorandum and Explanation of Items Requested” document for an explanation of fully-insured and self-insured benefits. Check the appropriate boxes below for your plan.
 - For Pre-Medicare: Fully Insured Self-Insured
 - Other, please explain: _____
 - For Medicare: Fully Insured Self-Insured
 - Other, please explain: _____
- (6) Plans with self-insured benefits must provide claims experience, enrollment counts by coverage tier, administrative fees and other fixed fee information. We provided a template for your use in collecting the claims experience information as an attachment in the data request email. Email us at NCOPEB@CavMacConsulting.com if you need another copy. If the template is not fully completed, additional information may be requested and delays may occur. Also provide a copy of the most recent Administrative Service Only (ASO) funding rates for each plan option. An example of the ASO rates is included on the template. The ASO rates are usually provided by your administrator.
- (7a) Claims and/or premiums paid for the measurement period July 1, 2020 - June 30, 2021. We provided a template for your use in collecting the claims experience information as an attachment in the data request email. Email us at NCOPEB@CavMacConsulting.com if you need another copy. If the template is not fully completed, additional information may be requested and delays may occur.
- (7b) The calculation of OPEB Expense includes the “Administrative Cost” for the year. The Administrative Cost reported for this item, if you choose to report any, should be those costs not associated with the direct payment of benefits and not paid from OPEB trust. Administrative Costs may include professional fees (trust fees, audit fees, actuarial fees, etc.) associated with the administration of the OPEB plan. Note that expenses booked elsewhere or paid from an OPEB trust should not be included below (to avoid double counting of such expenses). What amount should be included in the OPEB expense?
 \$ 0 (enter \$0 or the amount we should use - - if left blank, we will assume \$0)
- (7c) Do you have or plan to have OPEB assets?
 - Does the Employer have assets in a qualified GASB OPEB funding vehicle (i.e., a Trust or Trust like arrangement for the sole purpose of providing OPEB benefits for retirees that cannot be used to pay active health care costs or any other benefits) as of June 30, 2021? Yes No (choose one)
 - If there were no OPEB assets as of June 30, 2021, does the Employer plan to establish OPEB assets in a qualified GAB OPEB funding vehicle by June 30, 2022? Yes No (choose one) N/A (choose one)
- (8a) Provide a copy of the most recent actuarial report for the OPEB plan if it is not prepared by Cavanaugh Macdonald Consulting.
- (8b) Provide most recent Audited Financial Report (CAFR) providing OPEB disclosure information.

Our fiscal year end is 6/30 (i.e., 6/30)

- (8c) Provide the name, phone number and email address of the person to contact should any questions arise regarding the data submitted.

Name: Tracy Mathews Phone: (252) 426-8484

E-Mail: tracymathews@perquimanscountync.gov

- c. **Cleaning Contracts:** The Board approved the two cleaning contracts between Perquimans County and FK & Associates, LLC for custodial cleaning services at the Social Services Building and the EMS Building at a monthly cost of \$750.00 – Social Services Building & \$1,150.00 – EMS Building for cleaning the facilities five times per week.

INTRODUCTION OF NEW EMPLOYEES

The following employees were introduced to the Board:

1. **County Manager Frank Heath:** After giving a brief background of Ms. Winn, Mr. Heath introduced Casey Winn, Human Resources & Administrative Assistant for the County Manager's Office, who was hired on September 1, 2021. Vice Chair Leigh asked if she had any comments to make. Ms. Winn thanked the Board for this opportunity and stated that she was excited to be working for the County.
2. **Alan Lennon, Chairman of Tourism Development Authority (TDA)** introduced Stacey Layden, Tourism Director, who began contract work with the County on September 1, 2021. Ms. Layden explained her goals with regard to developing tourism for the County which includes the Perquimans County Museum and the Catfish Hunter Museum. Mr. Heath explained what renovations that the County was going to do to spruce up the building. He stated that Mr. Lennon and himself will need to meet to decide on a grand opening for the Museum. He will keep the Board posted on the progress.

On behalf of the Commissioners, Vice Chair Leigh welcomed the new employee and staff to Perquimans County.

BLAND BAKER, TRILLIUM

Mr. Baker presented a PowerPoint Presentation which detailed the projects of interest in the mental health field. After his presentation, he asked if the Board had any questions. The following questions were asked:

- **Commissioner Lennon:** Mr. Lennon asked about the Racial Equality Program. Vice Chair Leigh also wanted to know more about this program. Mr. Baker stated that, under this program, the employees have an opportunity to speak without feeling threatened. They received recommendations from Trillium employees and also hired an outside source to assist them in accomplishing their goals of creating racial equality. This is an ongoing process.
- **Commissioner Woodard:** Mr. Woodard asked about the Medicaid Transformation. Mr. Baker explained that Maximus was chosen to work on this program with Trillium. Mr. Woodard further asked if mental health appointments were still being handled by teleshop. Mr. Baker said that a number of his providers have opened their offices up. County Manager Heath also mentioned that Perquimans County has the availability of a Mobile Unit that is parked at the Recreation Center to serve patients.
- **County Manager Heath:** Mr. Heath asked Mr. Baker which company did Trillium partner with to handle their Medicaid Transformation – Standard Plan. Mr. Baker said that they contracted with Carolina Complete Health.
- **Commissioner Woodard:** Mr. Woodard stated that many of his customers have said that they are really confused with these plans. Mr. Baker said that he had heard the same complaints and that Trillium is trying very hard to assist their patients with their open enrollments.
- **County Manager Heath:** Mr. Heath stated that Perquimans County still has an opening on their Board and asked if Mr. Baker could share with the Board the requirements to serve on the Board and what was the purpose of the Board. Mr. Baker explained that there are about 10 different categories that would fit somebody to serve. He cited the following: someone who experiences some mental health challenges; a recipient of services; a family member of one of these individuals; someone with financial experience; someone with medical experience; or someone with DSS experience. Mr. Heath asked if this Board would advise them. Mr. Baker said that they do. He further stated that the reason for the regional advisory boards was because the Trillium Board of Trustees was so large that they were afraid that the counties like Perquimans County would get lost. There is a commissioner and another appointee from each county. These three boards will in turn appoint the governing board which is made up of four people from each regional board making 12 members. Vice Chair Leigh asked how often does this Board meet. Mr. Baker said that they meet every other month from 4:00 p.m. to 6:00 p.m.

There being no further questions from the Board, Vice Chair Leigh thanked Mr. Baker for coming and proceeded with the rest of the meeting.

COMMISSIONER'S CONCERNS/COMMITTEE REPORTS

There were no commissioner concerns or reports.

UPDATES FROM COUNTY MANAGER

County Manager Heath presented the following updates:

- **COVID Updates:** Mr. Heath stated that there are 46 active COVID cases in Perquimans County at the present time. The DELTA COVID Variance peaked in late August and early September. He shared that about 91% of these cases are among the individuals that are unvaccinated. Of these new cases, 60% are individuals that have been fully vaccinated. They have been discussing the booster vaccination clinics for Pfizer vaccine. The Moderna vaccine booster, which Perquimans County distributed, is not available yet.
- **Scott Hamilton Visit:** Mr. Heath explained that last week he had a visit from Scott Hamilton who is President of Golden Leaf. They discussed the Marine Industrial Park and our progress on that project. Mr. Heath further stated that had some discussions with our legislators about the funding in the State Budget for this project.
- **Redistricting Update:** Mr. Heath explained that he seen some preliminary maps of the proposed redistricting which shows that Perquimans County will be taken out of District #1 and moved to the counties south of us. Mr. Heath explained that Perquimans County does not have many historical or relational ties with these counties. He said that he sent letters to the Chairs of the redistricting committees asking that Perquimans County remain with the counties that we have a relationship with. He has not received a response from his letters.
- **Monument to the Confederate Dead Update:** Mr. Heath explained that the Board had instructed the Chairman, Vice Chair and himself to meet to discuss the wording, the costs for adding the signage, and location of the signs. In addition, they were requested to have a discussion with the owners of the monument on King Street and the Chairman, Vice Chair, and himself are scheduled to meet with them the early part or middle of October.

BOARD APPOINTMENT: TRILLIUM NORTHERN REGION ADVISORY BOARD

Vice Chair Leigh explained that we still do not have any applications for this Board replacement. She further stated that she had someone in mind to appoint. The information the Board received tonight from Mr. Baker regarding the requirements and purposes of this Board has helped her confirm that she will be contacting this individual to see if he/she would be willing to serve. No action was taken at this time.

SALE OF SURPLUS VEHICLE

County Manager Heath reported that, with the help of the Finance Office and Helen Hunter, we have sold the following surplus vehicle on GovDeals. The highest bid on the item as follows:

BUYER	ITEM	DATE SURPLUSED	START BID	SOLD AMOUNT
Timothy Beaton	2010 Ford Explorer, VIN 1FMEU7DE6AUA65756	9/7/2021	\$500	\$2,675.00

Mr. Heath recommends the sale of this item. On motion made by Alan Lennon, seconded by Charles Woodard and unanimously approved by the Board.

RESIGNATION: CERTIFIED DEPUTY

County Manager Heath explained that this personnel matter was received after the Agenda Packets were distributed. On motion made by Alan Lennon, seconded by Charles Woodard, the Board unanimously approved the resignation of Joshua Reed effective September 30, 2021.

PUBLIC COMMENTS

The following public comment was made:

- **Pete Perry:** Mr. Perry discussed the possibility of having a Public Safety Building for our Sheriff’s Department and/or a County Complex for Perquimans County. He said that, looking at the Dare County and Currituck County complexes, you have to say that Perquimans County needs to move into the 21st Century with new buildings. He recommends not to start financing this until the year 2026. He further recommends that, if they decide to build these complexes, we should build it on property that the County already owns. He encourages the Board to do preliminary planning as A and B. A would be for what we need – a Public Safety Building for the Sheriff, Magistrate, and Probation & Parole. B would be the Government Complex. He said to put it on the Agenda and have a non-binding vote in the next election for county commissioners and allow all the Perquimans County residents to have an opportunity to vote for or against the projects. He said that the County would probably need to hold public hearings and possibly have a bond issue but they are hard to put out. If you remove the county offices out of the Town of Hertford, you will be nailing nails in the coffin of Town of Hertford. The Town of Hertford would die completely. That completed his remarks.

ADJOURNMENT

There being no further comments or business to discuss, the Regular Meeting was adjourned at 7:40 p.m. on motion made by Charles Woodard, seconded by Alan Lennon.

Fondella A. Leigh, Vice Chair

Clerk to the Board

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