

Wallace E. Nelson, Chairman

Clerk to the Board

\*\*\*\*\*

WORK SESSION

May 20, 2024

7:00 p.m.

The Perquimans County Board of Commissioners Work Session on May 20, 2024 was cancelled.

\*\*\*\*\*

BUDGET WORK SESSION

May 23, 2024

6:30 p.m.

The Perquimans County Board of Commissioners met in a Budget Work Session on Thursday, May 2, 2024, at 6:30 p.m. in the Auditorium of the Emergency Services Building.

MEMBERS PRESENT: Wallace E. Nelson, Chairman Charles Woodard, Vice Chairman
Timothy J. Corprew Joseph W. Hoffler
James W. Ward

MEMBERS ABSENT: T. Kyle Jones

OTHERS PRESENT: Frank Heath, County Manager/Deputy Clerk
Tracy Mathews, Finance Officer

BUDGET WORK SESSION

County Manager Heath presented his proposed budget for FY 2024-2025. He will present his budget message at the June 3, 2024 Regular Meeting. A public hearing will be held on June 17, 2024 during a Special Called Meeting so that the Board may officially adopt the FY 2024-2025 budget.

ADJOURNMENT

There being no further business to discuss, the Chairman adjourned the meeting.

Wallace E. Nelson, Chairman

Deputy Clerk to the Board

\*\*\*\*\*

REGULAR MEETING

June 3, 2024

7:00 p.m.

The Perquimans County Board of Commissioners met in a regular meeting on Monday, June 3, 2024, at 7:00 p.m. in the Meeting Room of the Perquimans County Library located at 514 S. Church Street, Hertford, NC 27944.

MEMBERS PRESENT: Wallace E. Nelson, Chairman Charles Woodard, Vice Chairman
Timothy J. Corprew Joseph W. Hoffler
T. Kyle Jones James W. Ward

MEMBERS ABSENT: None

OTHERS PRESENT: Hackney High, County Attorney Mary P. Hunnicutt, Clerk to the Board
Robert Daniel, County Attorney Frank Heath, County Manager

Chairman Nelson called the meeting to order. Commissioner Woodard gave the invocation and Chairman Nelson led the Pledge of Allegiance. Chairman Nelson welcomed everyone to the meeting.

AGENDA

Chairman Nelson stated that a copy of the amended Agenda was at their seats tonight. Joseph W. Hoffler made a motion to approve the amended Agenda as presented. The motion was seconded by James W. Ward, and unanimously approved by the Board.

CONSENT AGENDA

Chairman Nelson asked if there were any items that the Board wished to remove from the Consent Agenda to discuss. There being none, Charles Woodard made a motion to approve the Consent Agenda as presented. The motion was seconded by Joseph W. Hoffler and unanimously approved by the Board.

- 1. Approval of Minutes: The May 2, 2024 Budget Work Session, May 6, 2024 Regular Meeting, May 20, 2024 Work Session (cancelled), and May 23, 2024 Budget Work Session were approved by the Board.
2. Tax Refund/Releases Approval:

Tax Refund (Perquimans County):

Minoski, Joseph James----- \$118.61
Vehicle sold. 7-month refund. Account No. 74094330.

Tax Releases (Perquimans County):

Eure, Betty----- \$11,356.80
Pursuant to NCGS 105-287: Several years ago, parcels not being sold were grouped back to parent parcel. The stipulation was - if parcel sold, lots became assessed at market value. Only assessing lots on plat of lots that sold at market value. 13 parcels. Account No. 491542.

3. **Personnel Matters:** The following personnel matters were approved by the Board:

Employee Name	Employee Job Title	Action Required	Grade/Step	New Salary	Effective Date
Crystal Bowe	IMC I working against IMC II	Appointment	61/3	\$33,937	06/01/2024
Jalisa Montague	IMC I working against IMC II	Appointment	61/4	\$34,787	06/01/2024
Brandyn A. Snyder	Uncertified Deputy	Appointment	65/1	\$38,543	06/01/2024
Bea Speath	Fill-In at Center for Active Living	Appointment	n/g	\$18.62/hr.	06/01/2024
Debbie Stallings	Fill-In at Center for Active Living	Appointment	n/g	\$18.62/hr.	06/01/2024
Logan Hogge	Part-Time/Fill-In EMT	Removed from Roster			06/14/2024
Jacob Bush	Part-Time/Fill-In AEMT	Removed from Roster			06/01/2024
Kimberly Meads	Part-Time/Fill-In Paramedic	Resignation			05/31/2024
Sean Tripp	Full-Time Paramedic	Resignation			05/22/2024
Logan Hogge	Part-Time/Fill-In Telecommunicator I	Removed from Roster			06/14/2024
Brandon Melton	Full-Time Certified Telecommunicator III	Resignation			05/17/2024
Claire Haislop	Part-Time/Fill-In Non-Certified Telecommunicator	Removed from Roster			06/01/2024

4. **Step/Merit Increases:**

Employee Name	Employee Job Title	Grade/Step	New Salary	Effective Date
Angela Jordan	Director	79/2	\$73,169	06/01/2024
Candice Mallory	Social Worker III	69/2	\$47,112	06/01/2024
Sarah Ownley	Income Maintenance II	63/2	\$36,179	06/01/2024
Hazelene Byrum	Part-Time/Fill-In EMT	66/6	\$21.88/hr.	06/01/2024
Charity Geho	Full-Time Telecommunicator I	64/3	\$38,726	06/01/2024
Louis Eason	Groundskeeper	54/10	\$30,480	01/01/2024*
Macey Cappel	Administrative Assistant	60/4	\$33,288	06/01/2024
Taylor Dickey	Deputy	66/2	\$41,286	06/01/2024

\*Back dated due to missed merit increase previously.

5. **Budget Amendment Nos. 34 - 35:** The following budget amendments were approved by the Board:

**BUDGET AMENDMENT NO. 34  
SCHOOL CONSTRUCTION FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
65-348-002	General Assembly - Intermediate School	5,000,000	
65-500-712	General Assembly - Intermediate School	5,000,000	

**EXPLANATION:** To amend the FY 23/24 budget to include the funding awarded by The General Assembly to Perquimans County to be designated for new school construction project.

**BUDGET AMENDMENT NO. 35  
GENERAL FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-430-740	BOE - Capital Outlay		550
10-430-320	BOE - Inventory Item	550	

**EXPLANATION:** To amend the FY 23/24 budget to cover expenses.

6. **Miscellaneous Documents:** The following miscellaneous documents were approved by the Board:

a. **Resolution to Sell Vehicle on GovDeals:** The Board unanimously approved the following Resolution to declare certain personal property in the Sheriff's Office as surplus and authorize County Manager to sell these items:

**RESOLUTION AUTHORIZING SALE  
OF CERTAIN SURPLUS COUNTY PROPERTY**

WHEREAS, the Perquimans County Board of Commissioners desires to dispose of certain surplus property of the County:  
NOW, THEREFORE, BE IT RESOLVED by the Perquimans County Board of Commissioners that:

1. The following described personal property is hereby declared to be surplus to the needs of the County:

Monitors approaching and/or receding vehicles speed:  
Serial Numbers: PN0897, RN12006, RN08499, RN8498

In car law enforcement camera:  
Serial Numbers: WGA00480-101, WGA00496, WGA0037

2. The County Manager is hereby authorized and directed to proceed on behalf of the Perquimans County Board of Commissioners to sell these surplus items on GovDeals.

3. The County reserves the right to reject any or all bids and decide not to sell the property at any time during this process.

4. The County Manager, in accordance with State law, shall cause a summary of this resolution to be posted on bulletin board at Courthouse and place it on the County's website and Facebook page. After not less than ten (10) days from the date of publication, the County Manager is authorized to sell the above-described property to the highest bidder.

Adopted this the 3<sup>rd</sup> day of June, 2024.

Wallace E. Nelson, Chairman  
Perquimans County Board of Commissioners

ATTEST:

SEAL

Mary P. Hunnicutt, Clerk to the Board

b. **Juvenile Crime Prevention Council (JCPC) Documentation:** The following documentation for the JCPC Grant was unanimously approved by the Board:

➤ **NC DPS – Community Programs – County Funding Plan:** The Perquimans County Funding Plan shows the breakdown of the programs the JCPC funding is budgeted for.

**Perquimans County  
NC DPS – Community Programs – County Funding Plan**

Available Funds: \$ 77,485 Local Match: \$ 8,820 Rate: 10%

DPS JCPC funds must be committed with a Program Agreement submitted in NC Allies and electronically signed by authorized officials.

#	Program Provider	DPS-JCPC Funding	LOCAL FUNDING			OTHER	OTHER	Total	% Non DOS-JCPC Program Revenues
			County Cash Match	Local Cash Match	Local In-Kind	State/Federal	Funds		
1	Perquimans County Schools-Teen Court, Community Service Restitution, STOP	\$77,485			\$8,820			\$86,305	10%
2									
5	<b>TOTALS:</b>	\$77,485			\$8,820			\$86,305	10%

The above plan was derived through a planning process by the Perquimans County Juvenile Crime Prevention Council and represents the County's Plan for the use of these funds in FY 2024-2025.

Amount of Unallocated funds \_\_\_\_\_  
 Amount of funds reverted back to DPS \_\_\_\_\_  
 Discretionary Funds Added \_\_\_\_\_

Shelton White 4/30/2024  
 Chairperson, Juvenile Crime Prevention Council (Date)

Check type  initial plan  update  final

Tracy Mathews 4/30/2024  
 County Finance Officer (Date)

---DPS Use Only---	
Received by _____	_____
Area Consultant	Date
Reviewed by _____	_____
Area Consultant	Date
Verified by _____	_____
Area Consultant	Date
_____	_____
Designated State Office Staff	Date

a. **Certification for FY 2024-2025:** This is to certify the funding through JCPC for FY 2024-2025.

**Juvenile Crime Prevention Council Certification Standards**

G.S. 143B-853 allows for a 2-year funding cycle for programs that meet the requirements of the statute and have been awarded funds in a prior funding cycle. Indicate below if the JCPC plans to allow for a 1-year or 2-year funding cycle.

2-Year Funding: FY 2023-2024 and FY 2024-2025

**Membership**

- A. Have the members of the Juvenile Crime Prevention Council been appointed by county commissioners? YES
- B. Are members appointed for two year terms and are those terms staggered? YES
- C. Is membership reflective of social-economic and racial diversity of the community? YES
- D. Does the membership of the Juvenile Crime Prevention Council reflect the required positions as provided by N.C.G.S. §143B-846? NO

If not, which positions are vacant and why?

Person under the age of 21, substance abuse member of the business community. Will work to seek youth for the upcoming school year.

**Organization**

- A. Does the JCPC have written Bylaws? YES
- B. Bylaws are On file
- C. Bylaws contain Conflict of Interest section per JCPC policy and procedure. YES
- D. Does the JCPC have written policies and procedures for funding and review? YES
- E. These policies and procedures On file
- F. Does the JCPC have officers and are they elected annually? YES

**Meetings**

- A. JCPC meetings are considered open and public notice of meetings is provided. YES
- B. Is a quorum defined as the majority of membership and required to be present in order to conduct business at JCPC meetings? YES
- C. Does the JCPC meet six (6) times a year at a minimum? YES
- D. Are minutes taken at all official meetings? YES
- E. Are minutes distributed prior to or during subsequent meetings? YES

**Planning**

- A. Does the JCPC conduct a biennial planning process which includes a needs assessment, monitoring of programs and funding allocation process? YES
- B. Is this Biennial Plan presented to the Board of County Commissioners and to DPS? YES
- C. Is the Funding Plan approved by the full council and submitted to Commissioners for their approval? YES

**Public Awareness**

- A. Does the JCPC communicate the availability of funds to all public and private non-profit agencies which serve children or their families and to other interested community members?  
 RFP, Distribution List, and Advertisement attached YES
- B. Does the JCPC complete a minimum of biennial needs assessment and make that information available to agencies which serve children or their families, and to interested community members? YES

**No Overdue Tax Debt**

- A. As recipient of the county DPS JCPC allocation, does the County certify that it has no overdue tax debts, as defined by N.C.G.S. §105-243.1, at the Federal, State, or local level? YES

Briefly outline the plan for correcting any areas of standards non-compliance.

The council continues to work to fill vacant positions.

**Juvenile Crime Prevention Council Certification Standards**

Instructions: N.C.G.S. § 14313B-846 specifies suggested members be appointed by county commissioners to serve on local Juvenile Crime Prevention Councils. In certain categories, a designee may be appointed to serve. Please indicate the person appointed to serve in each category and his/her title. Indicate appointed members who are designees for named positions. Indicate race and gender for all appointments.

Specified Members (G.S. 147-33.61)	Name	Title	Designee	Race	Gender
1) School Superintendent or designee	James Bunch	Assistant Superintendent	<input checked="" type="checkbox"/>	w	m
2) Chief of Police					
3) Local Sheriff or designee	Shelby White	Sheriff		w	m
4) District Attorney or designee	Kyle Jones	Assistant DA	<input checked="" type="checkbox"/>	w	m
5) Chief Court Counselor or designee	Eva Anderson	Court Counselor Supervisor		b	f
6) Director, Local Management Entity/Managed Care Organization (LME/MCO), or designee	Yolanda Bowens	System of Care Coordinator, Trillium	<input checked="" type="checkbox"/>	b	f
7) Director DSS or designee	Kanisha Mercer	CPS	<input checked="" type="checkbox"/>	b	f
8) County Manager or designee	Frank Heath	Manager		w	m
9) Substance Abuse Professional					
10) Member of Faith Community	Wonder Lewis	Pastor		b	f
11) County Commissioner	Joseph Hoffler	County Commissioner		b	m
12) A Person Under the Age of 21					
13) A Person Under the Age of 21, or a member of the public representing the interests of families of at-risk juveniles	Kellen Whitehurst	Educator		b	m
14) Juvenile Defense Attorney	Brandon Belcher	Attorney		w	m
15) Chief District Judge or designee	Hon. Meader Harriss	District Court Judge		w	m
16) Member of Business Community					
17) Local Health Director or designee	Molly Brown	Triple P Coord.	<input checked="" type="checkbox"/>	w	f
18) Rep. United Way/other non-profit	Mireya Alvarado/Ricky Winebarger	Albemarle Hopeline		Hispanic/Latino	f
19) Representative/Parks and Rec.	Howard Williams	Director		w	m
20) County Commissioner appointee	Dr. Kanika Griffin	CAO-Student Services		b	f
21) County Commissioner appointee	Ed Hall	Director of JJ Systems Engagement		b	m

Specified Members (G.S. 147-33.61)	Name	Title	Designee	Race	Gender
22) County Commissioner appointee	Gabi Corprew	Public Health Education Specialist		w	f
23) County Commissioner appointee	Kim Parker	District Social Worker		b	f
24) County Commissioner appointee	Michelle Lawrence	Librarian		w	f
25) County Commissioner appointee	Shatasha Miller	Youth Development Coordinator		b	f
26) County Commissioner appointee	Tammy Miller-White	Community Member		b	f

- c. **24-25 Insurance Renewal Proposals:** For information only, County Manager Heath has reviewed and approved the following two NCACC 24-25 Insurance Renewal Proposals:
  - **2024 Perquimans County L&P Renewal Proposal:** The 2024 Perquimans County L&P Renewal Proposal in the amount of \$239,932.
  - **2024 Perquimans County Workers Compensation Proposal:** The 2024 Perquimans County Workers Compensation Renewal Proposal in the amount of \$76,358.
- d. **Memorandum of Participation – 2023 74 Actuarial Valuation of Employer’s OPEB Plan:** The following Memorandum of Participation was approved by the Board:

**2023 MEMORANDUM OF PARTICIPATION (MOP) FOR A FULL VALUATION OF THE OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

ENTITY NAME: Perquimans County  
 UNIT’S RETIREMENT SYSTEM (LGMERS) I.D. NUMBER(S): 97201  
 MAILING ADDRESS: P.O. Box 45  
 CITY: Hertford ZIP CODE: 27944  
 NAME OF PERSON TO RECEIVE REPORT:  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	
<b>Base Fee</b>	Base Fee
▪ Less than 20 total active and retired participants	\$5,250
▪ 20-49 total active and retired participants	\$6,825
▪ 50-99 total active and retired participants	\$8,190
▪ 100 or more total active and retired participants	\$8,925
▪	+ Plus +
<b>Per Participant Fee</b>	
▪ 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 Memorandum of Participation indicating their desire to participate along with all requested data as outlined on the following page. We need to receive **all requested information no later than November 10, 2023.**

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

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

Signed this 3<sup>rd</sup> day of June, 2024.

Authorized Signature \_\_\_\_\_

Should you have questions regarding the information requested in this letter, please contact the **OPEB Team** via email at ([NCOPEB@CavMacConsulting.com](mailto: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, 2023 OPEB valuation will be the basis for June 30, 2024 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? 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 2023 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, 2023 (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 provided.
- (1b) Retiree Data as of June 30, 2023 (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) I have reviewed the OPEB plan provisions in our prior GASB report. If an amendment to the OPEB plan has been adopted or the provisions detailed in the prior report are not accurate, there is a plan change for valuation purposes. Have the OPEB plan provisions changed since the prior valuation?
  - Yes – Please provide the new plan provision information detailing the new OEB 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: \_\_\_\_\_

**INFORMATION COLLECTION CHECKLIST FOR OPEB REQUEST**

(CONTINUED)

(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 date request email. Email us at [NCOPEB@CavMacConsulting.com](mailto: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) Were OPEB Claims and/or premiums paid for the measurement period July 1, 2022 – June 30, 2023?

**Yes** – Complete the template provided for this information. The template was provided as an attachment in the data request email. Email us at [NCOPEB@CavMacConsulting.com](mailto:NCOPEB@CavMacConsulting.com) if you need another copy. If the template is not fully completed, delays may occur.

**No** – Do not complete the Item 7 spreadsheet.

(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 payment of benefits and not paid from an OPEB trust. Administrative Costs may include professional fees (trust fees, audit fees, actuarial fees, etc.), associated with the administration of the OPEB plan. Note the expenses booked elsewhere or paid from an OPEB trust should not be included before [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 Turst 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, 2023?  Yes  No (choose one)

• If there were no OPEB assets as of June 30, 2023, does the Employer plan to establish OPEB assets in a qualified GASB OPEB funding vehicle by June 30, 2024?  Yes  No (choose one)

(8a) Provide a copy of the most recent actuarial report for the OPEB plan if it was not prepared by Cavanaugh Macdonald Consulting.

(8b) Provide most recent Audited Financial Report (or CAFT) 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

**RECOGNITION OF RETIREES & INTRODUCTION OF NEW EMPLOYEES**

A. **Recognition of Employees’ Years of Service with the County:** Beginning June 1, 2022, the Board will recognize the employees who have been working with the County for 5, 10, 15, 20, etc. years. This month, the Board recognized the following employees:

Employee Name	Department	Employee Job Title	No. of Years	Effective Date
Alyssa Polumbo*	EMS	EMS Compliance Officer/Paramedic	5 years	06/01/2024
Quinton Jordan, Jr.	Sheriff’s Office	Certified Deputy	20 years	06/01/2024

**\*Ms. Polumbo was unable to attend tonight’s meeting, but County Manager Heath presented her with her certificate & gift earlier today.**

B. **Introduction of New Employee:**

1. **Thomas Reid, Chief Deputy:** In the absence of Sheriff White, Mr. Reid introduced the following new employee:

Department Head	Employee Name	Employee Job Title	Effective Date
Thomas Reid, Chief Deputy	Brandyn A. Snyder	Uncertified Deputy	06/01/2024

After the presentation and introduction, the employees made a few comments, and the Chairman and Commissioners welcomed the new employees and congratulated Quinton Jordan, Jr. for his years of service.

**BROOKS BRASWELL, NCDOT**

Chairman Nelson recognized Brooks Braswell, Project Development Engineer with the North Carolina Department of Transportation (NCDOT), who presented a request for the Board to adopt a resolution supporting the addition of River Front Drive to the State Road Maintenance System. The Engineer’s estimated costs to upgrade to State Standards is approximately \$350,000. On motion made by Timothy J. Corprew, seconded by Charles Woodard, the Board unanimously adopted the following Resolution:

**PERQUIMANS COUNTY BOARD OF COMMISSIONERS  
 RESOLUTION OF SUPPORT OF RIVER FRONT DRIVE PROJECT**

WHEREAS, at its regular meeting conducted on June 3, 2024, the Perquimans County Board of Commissioners received a presentation from Brooks N. Braswell, Project Development Engineer with the North Carolina Department of Transportation (NCDOT);

WHEREAS, Mr. Braswell provided an overview of a project known as “River Front Drive Project”, which involves the upgrade of River Front Drive for addition to the NCDOT State Road System.

WHEREAS, it is anticipated that the Project will bring the road up to NCDOT standards to allow NCDOT to add River Front Drive to the NCDOT State Road System.

NOW, THEREFORE, BE IT RESOLVED, that the Perquimans County Board of Commissioners does hereby issue both its support of the “River Front Drive Project” as presented and its appreciation to the NCDOT for its efforts in pursuing this Project to improve the roadways of Perquimans County.

ADOPTED this 3<sup>rd</sup> day of June, 2024.

\_\_\_\_\_  
 Wallace E. Nelson, Chairman  
 Perquimans County Board of Commissioners

ATTEST:

\_\_\_\_\_  
 Mary P. Hunnicutt, Clerk to the Board

SEAL

After the Board adopted the Resolution, several questions were asked about the Secondary Road Improvement Plan for Perquimans County:

- **Commissioner Corprew:** Mr. Corprew asked if these were all state funds. Mr. Braswell and Mr. Heath confirmed that this would be state funding.
- **County Manager Heath:** Mr. Heath said that it had been several years since NCDOT had come to one of their Board meetings to update us on the Secondary Road Improvement Plan for Perquimans County. Could he give us an update on some of the projects that they were working on for Perquimans County. Mr. Braswell said that he did not have the most current information in front of him but did provide an update on the Harvey Point Road project and the New Hope Road project. After his update, County Manager Heath asked if Mr. Braswell could forward a copy of their updated Secondary Road Improvement Plan for Perquimans County and he would forward it to the Commissioners. Mr. Braswell said that he would be happy to. Mr. Heath requested that a separate meeting be held for the changes coming with the I-87 project. This would also include the Town of Hertford and the Town of Winfall.
- **Commissioner Corprew:** Mr. Corprew asked Mr. Braswell if he could give the Board a tentative date for the completion of I-87 Project. Mr. Braswell said that, right now, they are looking at a completion date of 2031-2032.
- **County Manager Heath:** Mr. Heath asked if he had an estimated cost of the I-87 Project. Mr. Braswell said that they do not have that at this time.

**PRESENTATION OF FY 2024-2025 BUDGET**

County Manager Heath presented the following FY 2024-2025 Budget Message:

June 3, 2024

To: The Honorable Chair, Board of Commissioners, and taxpayers of Perquimans County

I respectfully submit the proposed budget for Perquimans County for the Fiscal Year 2024-2025. The budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The budget identifies the estimated revenues and expenditures for the Fiscal Year 2024-2025.

**Proposed Tax Rate**

As in years past, the County’s budget process calls for department heads and other agencies to submit budget requests to the County Manager. In total, the requests amounted to approximately \$25.2 million. That’s almost \$1.74 million dollars more than anticipated revenues for the upcoming fiscal year. The tax rate would have to be 9 cents higher to fully fund all requests of Perquimans County for the next year.

Due to the 2024 general revaluation of real property, total taxable value increased from \$1,439,705,262 to \$2,011,226,681 or 39.69%. Budgeted sales tax revenues are expected to increase by over \$400,000 from last year’s budgeted amount. I project that we’re going to use around \$1 million out of fund balance appropriation for the fiscal year 23/24 budget. The proposed FY 24/25 budget allocates \$1,350,000 out of fund balance.

The County remains in excellent financial condition (as evidenced by our most recent audit) but is feeling the effects of inflation and increased personnel and capital costs. Perquimans County will continue to make substantial investments in school spending, public safety, capital projects and personnel. Despite these investments and due to the increase in total value from the revaluation, the proposed tax rate for fiscal year 24-25 will decrease to 52 cents per hundred dollars of value.

When compared to other Counties in the region, Perquimans’ tax rate will remain among the lowest in northeastern North Carolina.

**General Fund Budget Summary**

The General Fund budget is \$23,472,079 for 2024-2025, an decrease of \$324,461 from the current year’s amended budget of \$23,796,540.

**General Fund Revenues**

Property taxes account for most of the general fund revenues, and I’ve already mentioned the conditions as it relates to real property taxation.

Sales tax revenues are the second largest source of County general fund revenues. Budgeted sales tax revenues are projected to increase by a total of \$400,000 compared to last year’s budgeted amount, for a total of \$2,800,000.

\$630,000 is forecast to be added to Perquimans’ sales tax allocation to reflect the additional services taxed by the General Assembly in 2016. This is an increase of \$105,000 from last fiscal year’s proposed budget. Medicaid hold harmless payments from the State, which are tied directly to sales tax calculations, are projected at \$260,000 this year, a decrease of \$190,000. Expected Land Transfer Tax revenues in FY 2024-25 are \$950,000.

**General Fund Expenses**

Most of the departmental operating budgets remain similar to the current budget year. By way of comparison, the largest General Fund expenses by department or agency are as follows:

<u>Department/Agency</u>	<u>Proposed FY 24-25</u>	<u>% of Total GF</u>
Perquimans County Schools	\$5,051,603	22%
Emergency Medical Services	\$3,233,579	14%
Social Services	\$3,207,015	14%
Sheriff	\$2,723,703	12%

**School Funding**

As presented by the Board of Education and school staff earlier this spring, the Perquimans County School System has requested \$3,781,157 for school current expense, an increase of \$391,611 over last year’s County appropriation of \$3,389,546. This represents a 12% requested increase from the previous fiscal year’s budget allocation. The local current expense requested increase centers mostly around additional personnel and benefit costs.

The proposed FY 2024-25 County budget increases the local current expense budget by \$210,454 to \$3,600,000. The increase focuses on two High School Math teaching positions and one High School Language Arts position; as well as increases in general benefits and salaries. This continues a significant commitment by the County Board of Commissioners to fund instructional services, support services, athletics, maintenance and utilities. The school capital outlay budget is the same as the requested amount; \$615,000.

**Building and Facility Initiatives/Capital Outlay**

Perquimans will invest in various building and capital initiatives this year. Such expenditures include:

- **Sheriff:** Two SUVs and radios.
- **Emergency Services:** For EMS, a new ambulance and new Quick Response Vehicle. For Emergency Management, an outdoor equipment shelter, upgrades to Bay 10-12, Knox boxes and mobile radio upgrades.
- **Social Services:** A new van for transporting children, families and employees.
- **Center for Active Living:** New camera system and folding chairs.
- **Recreation:** New 60 inch mower and batting cage nets.

**Personnel**

The proposed FY 2024-25 budget contains a 3% cost of living adjustment to the salary schedule based on inflationary pressures in the economy. Steps and merits are active for this budget as well.

Included is a 2% 401k match for employees.

Perquimans County participates in the State Health plan, and health insurance rates are projected to cost \$9212 per employee per year. This amount includes a projected 5% increase in rates and \$25 per month per employee that the State charges employees for the base 70-30 plan. The health benefit alone remains a significant benefit to County workers.

The North Carolina Local Government Employees Retirement System employers’ contribution will increase to 13.65 % from 12.9% for FY 24-25.

Succession planning will be a consideration in this budget, as tonight I am announcing a timeline for my retirement as County Manager. The County will hire an Assistant County Manager effective January 1, 2025, who will work with me to learn the position until the end of 2025. I



will retire effective December 31, 2025, and the Assistant Manager will step into the County Manager role January 1, 2026. I hope to continue to serve the County in a part-time capacity as Special Projects Manager, with a focus on Economic Development, after February 1, 2026.

This budget includes several new positions and proactive employment measures to attract and retain personnel. This budget continues longevity payments for long-serving employees and sign-on bonuses for those hired in the public safety and emergency services fields.

The Sheriff's office and EMS budgets include another facet of their proposed career development plan, whereby salary Grades for their departments have been increased to reflect the complexity of their positions. Deputies, Sergeants, Investigators, and all scopes of EMT's, Advanced EMT's and Paramedics have been tiered to reward those who choose to advance in their fields. EMS will receive one additional full-time paramedic position and two full-time Advanced EMT positions as the County tries to become less dependent upon part-time employees who work full-time for other agencies.

#### Other Noteworthy Items

- Funding for the County Fire Departments increases to \$105,000 each, up from \$100,000 per department last year.
- Funding for the Perquimans County Library will be \$215,000.
- Funding for the Tri-County Animal Shelter will increase to \$130,166 to facilitate staff and building improvements.
- Due to staffing shortages and therefore, a reduction in Federal Inmate revenue, the Albemarle District Jail budget has increased by over \$230,000 for Perquimans County. The total budget is projected to be over \$900,000.

#### Water Fund

Perquimans continues to make significant investment in its overall ability to provide water to its customers. Perquimans will continue to purchase 150,000 gallons of reverse osmosis water from Pasquotank County that services customers on the Winfall plant side. The bulk water rate that Pasquotank County charges is \$7.77 per thousand gallons.

Water rates will remain at \$17.50 for a minimum bill and \$9 per thousand after the first thousand. There is a total increase in the budget projected of \$55,000. Salt and chemical supplies have increased significantly from year to year. Other capital expenditures include permits, design and plans for a new discharge location at the Winfall plant and \$50,000 as seed money for a future debt service that will replace all meters and adapt a radio read system throughout the County.

The total water fund budget for the Fiscal Year 2024-25 is \$2,659,900.

#### Solid Waste Fund

The proposed solid waste fee for FY 24-25 is \$190, a \$30 increase from last fiscal year. This fee covers the cost of operating the five Convenience Site locations, the County's portion of the Perquimans-Chowan-Gates Transfer Station operating cost, and the tipping fee for the County's solid waste at the private landfill in Bertie County. All of these operational costs have increased significantly over the past couple of years. The total solid waste fund budget is projected at \$1,305,320.

#### Conclusion

I'd like to thank the Department Heads for their stewardship in this budget process. I would also like to thank the Board of Commissioners for your involvement in the budget discussions and for making difficult, but important decisions on behalf of the citizens of Perquimans County. Finally, I'd like to thank County staff: Mary Hunnicutt- Clerk to the Board, Casey White- Human Resources and Bill Jennings and Kim Bray of the Tax Office, for their assistance and guidance in this process. I'd especially like to thank Finance Officer Tracy Mathews. Without her help and expertise, this budget process could not be completed.

I thank each of you for your consideration of this proposal and welcome any changes the Board deems appropriate.

At the request of the Chairman and Board of Commissioners, a public hearing has been scheduled for Monday, June 17, 2024, at 7:00 p.m. in the Perquimans County Library for public comment and to consider adoption of the budget.

Submitted by:

---

W. Frank Heath, III  
County Manager/Budget Officer

### COMMISSIONER'S CONCERNS/COMMITTEE REPORTS

The following Commissioners' concerns/committee report was given:

- **Commissioner Hoffer:** Mr. Hoffer informed the Board that there was going to be a Juneteenth Celebration on June 15<sup>th</sup> at the corner of Hyde Park and King Street in Hertford, NC at 2:00 p.m. He invited all that would like to attend to come. He also stated that, currently Juneteenth, is not a County holiday but it is a Town of Hertford holiday. He would like to proceed with whatever process is necessary to make Juneteenth a holiday for county employees.

### UPDATES FROM COUNTY MANAGER

County Manager Heath presented the following updates:

- **Annual Hurricane Briefing:** The annual Hurricane Briefing was held on May 7, 2024 in the County Courthouse and it was well attended. This was an opportunity for all the entities involved in hurricane preparedness to meet and discuss their concerns.
- **Perquimans County Economic Development Website:** Mr. Heath explained that Perquimans County Economic Development has a new website. He encouraged the Board to go to [perquimansecon.com](http://perquimansecon.com) and check it out. All the information has been updated.
- **Marine Park Basin:** The contractor for the Marine Park Basin received the Certificate of Completion.
- **Visit with Legislators:** County Manager Heath and Chairman Nelson met with county legislators, Rep. Goodwin, Senators Sanderson & Hanig on May 22, 2024. They had a great meeting and they were able to voice their needs to each member. Chairman Nelson also talked about their visit with the legislators.
- **County Assembly Day:** NCACC County Assembly Day is scheduled for June 12, 2024. If you wish to attend, contact Mary P. Hunnicutt, Clerk to the Board, for her to register you for the event.
- **Economic Development Partnership of North Carolina:** Chairman Nelson and County Manager Heath were able to meet with Ashley Lennon and leadership of the Economic Development Partnership of North Carolina. They had a tour of their facilities and discussed several projects that Perquimans County is working on. It was a good visit too.
- **Broadband in Perquimans County:** County Manager Heath provided an update on the progress on the installation of Broadband fiber optics in Perquimans County. The County is hoping that they will get an additional \$4.0 million in grant funding to fill in the gaps throughout Perquimans County.

### BOARD VACANCIES

County Manager Heath has asked Mary Hunnicutt, Clerk to the Board to present information on the following Board vacancies:

1. **Community Advisory Committee:** Ms. Hunnicutt reported that there have been no new applications received for this Board. We still need three more members. We will continue to place the ad on the County website.
2. **Senior Tar Heel Legislature Delegate & Alternate:** Ms. Hunnicutt reported that, last month, the Board appointed Mr. Thomas St. John as the Perquimans County's Senior Tarheel Delegate. We still need to appoint an alternate in case he is unable to attend the meeting. We also need to have a member to be appointed to the Senior Tarheel Regional Legislature Advisory Board. We will continue to advertise these appointments on the County website.

### SALE OF SURPLUS VEHICLES

County Manager Heath reported that the Board adopted a resolution on May 6, 2024 proclaiming the following vehicles as surplus equipment and to proceed to sell it on GovDeals. The bid period for the

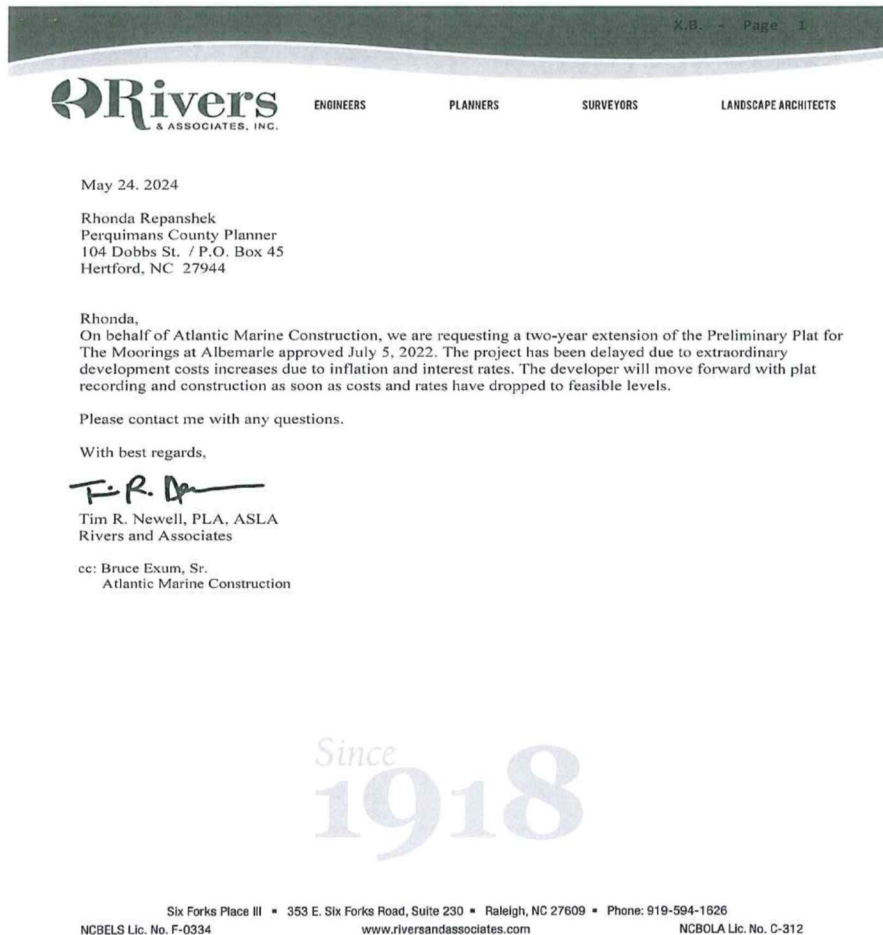
following surplus items with GovDeals closed today at 11:00 a.m. On motion made by James W. Ward, seconded by Charles Woodard, the Board approved the following sale of the surplus vehicles:

BUYER	ITEM	DATE SURPLUSED	START BID	SOLD AMOUNT
John Hurdle	1999 Ford Ranger, VIN #1FTYR14V7XTA49273	5/6/2024	\$500	\$956.25
Kenneth Bond	2003 Ford Ranger, VIN #1FTYR44V73PA20733	5/6/2024	\$500	\$2,587.50

**PLANNING ITEMS**

The following Planning item was presented for Board action:

➤ **Planning Item: Two-Year Extension Request for Preliminary Plat for The Moorings at Albemarle:** County Planner, Rhonda Repanshek, presented the following letter from Rivers & Associates requesting a two-year extension of the Preliminary Plat for The Moorings at Albemarle, which was approved on July 5, 2022:



After Ms. Repanshek made her comments, Tim Newell of Rivers & Associates was present to answer any questions from the Board. Per the letter, the reason for the two-year extension request was due to inflation costs and interest rates. County Manager Heath asked Mr. Newell if there were any changes to the Preliminary Plat. Mr. Newell said that there were none. Mr. Heath also stated that he had seen on the MLS site that the project was for sale. Mr. Heath asked if this was true. Mr. Newell said that he had no knowledge of this. Chairman Nelson asked if the two-year extension would transfer to the new owner. Ms. Repanshek said that she believes that it would, but she will have to check the ordinance and let the Board know. County Manager Heath said that he thought it would. There being no further questions or discussion, T. Kyle Jones made a motion to approve the two-year extension of the Preliminary Plat for The Moorings at Albemarle, which was approved on July 5, 2022. The motion was seconded by Charles Woodard and unanimously approved by the Board.

**PERSONNEL MATTER**

County Manager Heath explained that we had this one personnel matter (merit raise) that was received after the Agenda Packets were distributed. On motion made by Charles Woodard, seconded by James W. Ward, the following personnel matter (merit raise) was unanimously approved by the Board:

Department	Employee Name	Employee Job Title	Grade/ Step	New Salary	Effective Date
Tax Office	Tashara Gramby	Tax Clerk – Collections	61/5	\$35,635	06/01/2024

**PUBLIC COMMENTS**

The following public comment was made:

**Good evening – My name is Terry Swope and I live in Perquimans County.**

**Last year at this time I spoke of how County taxes had risen so markedly in the 8 budget years that I had lived here. Perquimans County property taxes have risen while the population remains stagnant, I.E. more tax per citizen. This contrasts with the State of North Carolina, a state which has experienced growth, and DECREASED taxes on it’s residents multiple times in those same 8 years.**

**In those 8 budget years, Perquimans taxes had been raised 3 separate times, as we enter my 9<sup>th</sup> year, there is to be yet another tax increase of 4.6%.**



The NEW proposed tax rate appears lower because the new rate is applied to much higher real property values, but let's be clear, IT IS a tax increase, a significant one, much higher than the rate of inflation. The proposed 52 cents is equivalent to taxing 2024 booked values at 67 cents – 3 cents (4.6%) higher than in 2024. This is a full 17 % higher than when I moved here.

Even more worrisome to me is that the trend seems to be accelerating as this will be the third tax increase in four years. There is every reason to believe next year will see yet another tax increase as the County strives to build a new school for some \$60 million or so. *NEXT YEAR.*

Once again, I urge the County Commissioners to rein in spending and instead, focus on economic growth for revenue generation. As I said before, the County's population is static, mostly because it lacks opportunity. We need to encourage business and jobs to come to our county instead of continuously tapping the citizens for a bigger slice of their social security checks.

ADJOURNMENT

There being no further comments or business to discuss, the Regular Meeting was adjourned around 7:55 p.m. on motion made by Timothy J. Corprew, seconded by Charles Woodard and unanimously approved by the Board.

\_\_\_\_\_  
Wallace E. Nelson, Chairman

\_\_\_\_\_  
Clerk to the Board

\*\*\*\*\*