

REGULAR MEETING

June 2, 2025

7:00 p.m.

The Perquimans County Board of Commissioners met in a regular meeting on Monday, June 2, 2025, at 7:00 p.m. in the Perquimans County Library located at 514 S. Church Street, Hertford, NC 27944.

MEMBERS PRESENT: Charles Woodard, Vice Chairman Timothy J. Corprew
Joseph W. Hoffer James W. Ward
Kathryn M. Treiber

MEMBERS ABSENT: Wallace E. Nelson, Chairman

OTHERS PRESENT: Hackney High, County Attorney Brandon Shoaf, Assistant County Manager
Frank Heath, County Manager Rebecca T. Corprew, Clerk to the Board

Vice Chairman Woodard called the meeting to order. James W. Ward gave the invocation, and the Vice Chairman led the Pledge of Allegiance.

AGENDA

Vice Chairman Woodard stated that the updated Agenda was at their seats and asked if there were any additions or corrections to the amended Agenda. There being none, Vice Chairman Woodard asked for a motion to approve the Agenda as presented. Timothy J. Corprew made a motion to approve the Agenda as presented. The motion was seconded by James W. Ward and unanimously approved by the Board.

CONSENT AGENDA

Vice Chairman Woodard asked if there were any items that the Board wished to remove from the Consent Agenda to discuss. There being none, Timothy J. Corprew made a motion to approve the Consent Agenda. The motion was seconded by James W. Ward and unanimously approved by the Board.

A. **Approval of Minutes:** The minutes of May 1, 2025, Departmental Budget Presentations, May 5, 2025, Regular, and May 19, 2025, Regular Work Session (**cancelled**) were approved.

B. **Tax Refund / Release Approvals:**

Tax Refunds (Perquimans County):

Mathews. Sidney Blanchard (Perquimans) -----\$124.84

Vehicle is a total loss. 11-month refund. Account No. 65388231

Mathews, Sidney Blanchard (Hertford) -----\$124.84

Vehicle is a total loss. 11-month refund. Account No. 65388231

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

Employee Name	Employee Job Title	Action Required	Grade/ Step	New Salary	Effective Date
Bryhana Midgett	Social Worker II work against III	Appointment	67/4	\$46,662	06/01/2025
William Ward	Part Time Certified Deputy	Appointment	68/2	\$22.33/hr.	06/01/2025
Amanda Diaz	Full Time AEMT	Appointment	66/4	\$21.47/hr.	06/01/2025
Jasmine Ratcliff	Full Time EMT	Resignation			05/21/2025

D. **Step/Merit Increases:**

Department Name	Employee Name	Classification	Grade/ Step	New Salary	Effective Date
Sheriff	Taylor Dickey	Certified Deputy	68/3	\$47,569	06/01/2025
Sheriff	Christopher Murray	Certified Deputy	68/7	\$52,446	06/01/2025
Sheriff	Brandon Snyder	Certified Deputy	68/2	\$46,437	06/01/2025
911	Charity Geho	Full Time Telecommunicator I	64/4	\$19.66/hr.	06/01/2025
Recreation	Amanda Layden	Administrative Assistant	58/9	\$35,462	06/01/2025
DSS	Angela Jordan	Director	79/3	\$77,201	06/01/2025

E. **Budget Amendment No. 37:** The following budget amendments were approved by the Board:

BUDGET AMENDMENT NO. 37
E-911 FUND

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
78-348-000	State Grant	4,800,000	
78-500-311	911 Grant Expenses	4,800,000	
EXPLANATION: To amend the FY 24/25 Budget to include funding as awarded for the 911 center expansion project – was initially put into general fund with BA#20. Must be moved to State E-911 budget.			

- F. **Disposition of Emergency Management Trailer:** Emergency Management is purchasing a new boat trailer. The trailer being replaced is a 1993 Long with a trade in value of \$200.00. The Board approved the release of the 1993 boat trailer for trade in.
- G. **Miscellaneous Documents:** The following miscellaneous documents were approved by the Board:
- Resolution Authorizing the Removal of Public Records:** The Resolution allows the removal of certain public record books for the purpose of repair, restoration, and rebinding. The books removed are Vital Statistics Marriage Licenses 1911-1912. The Resolution was approved.
- H. **Board Appointments:** The following board resignations, appointments, and reappointments were approved by the Board.
- NC Senior Tar Heels Legislature – Resignation – Tom St. John resigned effective May 05, 2025.
 - NC Senior Tar Heels Legislature – Appointment – Ronald Stites – Effective June 01, 2025.
 - Perquimans County Library Board – Reappointment (2) – Drew Woodard and Robert Martin
 - HCCBG Planning Committee – Reappointment (4) – DSS Director Angela Jordan, Assistant County Manager Brandon Shoaf, Commissioner Joseph Hoffer, and Center for Active Living Director LuRee Sawyer.
 - Community Advisory Committee - Deborah Pfennig resigned effective March 1, 2025

RECOGNITION OF SERVICE AND INTRODUCTION OF NEW EMPLOYEES

- A. 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:

Department	Employee	Job Title	Yrs. of Service	Effective Date
Social Services	Julie Shreckengast	IM Supervisor	5	06/01/2025
Extension	Jared Harrell	Extension Director	15	06/01/2025

TAX COLLECTION REPORT

Bill Jennings, Tax Administrator, presented the tax collection report of 96%. Charles Woodard asked Mr. Jennings how the collection rate last year at this point compares. Mr. Jennings stated that last year's rate at this time was 97%.

FY2025-2026 BUDGET PRESENTATION

County Manager Heath presented the following budget message:

June 2, 2025

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 2025-2026. 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 2025-2026.

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 \$27.4 million. That's almost \$2.7 million dollars more than anticipated revenues for the upcoming fiscal year. The tax rate would have to be 13 cents higher to fully fund all requests of Perquimans County for the next year.

Total taxable value increased from \$2,011,226,681 to \$2,038,025,494 or 1.33%. Budgeted sales tax revenues are expected to increase by over \$100,000 from last year's budgeted amount. I project that we're going to use around \$622,000 out of fund balance appropriation for the fiscal year 24/25 budget. The proposed FY 25/26 budget allocates \$1,863,175 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 costs. Perquimans County will continue to make substantial investments in school spending, public safety, and personnel. However, three factors have severely affected the expenditure projections for the upcoming fiscal year. First, costs for the Albemarle District Jail will increase by over \$400,000. The decision by the jail board and staff to reduce the number of federal prisoners housed has significantly reduced projected revenues for the jail. This means more cost to each of the member counties. Second, the initial interest-only loan payments for the new Intermediate School kick in this fiscal year. The total payment for the upcoming year equals \$469,755. Third, the roof replacement for the EMS building, in conjunction with the construction of the new 911 center, will likely approach over \$200,000 in cost. These factors, exceeding \$1 million dollars, require us to implement austerity measures for the new budget. The proposed tax rate for fiscal year 25-26 remains unchanged at 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 \$24,649,109 for 2025-2026, an increase of \$409,968 from the current year's amended budget of \$24,284,141.

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 \$100,000 compared to last year's budgeted amount, for a total of \$2,900,000.

\$635,000 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 \$5,000 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 \$424,406 this year, the same as collected in FY 24-25. Expected Land Transfer Tax revenues in FY 2025-26 are \$960,000.

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 25-26</u>	<u>% of Total GF</u>
Perquimans County Schools	\$5,051,603	22%
Social Services	\$3,290,126	13%
Sheriff	\$2,871,436	11%
Emergency Medical Services	\$2,867,047	11%
911 Communications	\$1,629,091	6%
Albemarle District Jail	\$1,304,687	5%

School Funding

As presented by the Board of Education and school staff earlier this spring, the Perquimans County School System has requested \$3,786,268 for school current expense, an increase of \$186,268 over last year's County appropriation of \$3,600,000. This represents a 5% 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 2025-26 County budget maintains the local current expense budget at \$3,600,000. Being that the Perquimans Schools will receive an additional \$374,902 in low-wealth funding over last year's budget, this is more than enough to fund the additional requests of the County. Also, the County took on additional debt service in the amount of \$469,755 for the new Intermediate School. This year's payment is interest-only and will increase in the years to come. Maintaining the current level of funding and paying the new debt service payment continues a significant contribution by the County Board of Commissioners to fund new facilities, instructional services, support services, athletics, maintenance and utilities. The school capital outlay budget is the same as the requested amount; \$625,000.

Building and Facility Initiatives/Capital Outlay

Due to the factors discussed earlier in this document, the only capital projects funded in this budget will be the remaining 20% payment for a new ambulance that was approved in the current fiscal year budget but will be delivered in the upcoming fiscal year (\$56,597); and the County has been asked to contribute a nominal match on the completion of the 911 Center in the amount of \$37,979. Any emergency capital requests may be funded by the County Manager through the Buildings and Grounds budget. It is my recommendation that the Board and new manager examine the budget as of January 1, 2026, to determine if limited funding of additional capital requests appears prudent at that time.

Personnel

The proposed FY 2025-26 budget contains a 2% cost of living adjustment to the salary schedule, but with a delayed effective date of January 1, 2026. Steps and merits remain active for this budget. Included is a 2% 401k match for employees, and the continuation of longevity pay for those that qualify.

Perquimans County participates in the State Health plan, and health insurance rates are projected to cost \$9,029 per employee per year. This amount includes a projected 5% increase in rates beginning in January 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 14.39% from 13.65% for FY 25-26.

Due to the factors discussed earlier in this document, there are no new County employee positions that will be added through the general fund budget. It is my recommendation that the Board and new manager examine the budget as of January 1, 2026, to determine if limited funding of additional employee position requests appears prudent at that time.

This budget does fund a salary study (\$40,000) that will examine the County's pay levels and levels of staffing to see how we compare to other relevant counties in North Carolina.

Other Noteworthy Items

- Funding for the County Fire Departments increases to \$115,000 each, up from \$110,000 per department last year. In recognition of the construction of a substation to cover all of their citizens and improve insurance coverage rates, Durants Neck will receive \$40,000 for the operation of the substation.
- Funding for the Perquimans County Library will be \$220,000.
- Funding for the Tri-County Animal Shelter will increase to \$144,805 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 \$400,000 for Perquimans County. The total budget is projected to be over \$1,300,000.

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 \$359,400. 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, expected to cost around \$325,000.

The total water fund budget for the Fiscal Year 2025-26 is \$3,019,300.

Solid Waste Fund

The proposed solid waste fee for FY 25-26 is \$190, no change 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 \$1,319,500.

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: Brandon Shoaf, Assistant County Manager; Mary Hunnicutt and Rebecca Corprew- 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 process could not have been completed as easily. She has been my right hand, and I will miss working with her on these budgets.

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

COMMISSIONERS CONCERNS AND COMMENTS

Visitors: 30	Hours Opened: 66
Sales: \$101.00	Staff: Sid Eley & Glen White
Donations: \$0.00	
Added to Museum Collection:	
Assortment of publications from Johnnie Gregory Truck Bodies: 105 Years of Tradition	
4 Player Piano Rolls	1940 Boy Scout Uniforms & Accessories
Jeff Bagwell Pizza Hut toy bat & ball	Signed Betsy Dowdy print
Picture plate with courthouse, high school, and S Bridge	
Accomplished: Mr. Eley spoke to the Albemarle Plantation Sports Club of 90+ people	
Museum Needs: More Space	
Add sign on US 17 by-pass	

EMS – COST AGREEMENT FOR SENTARA ALBEMARLE MEDICAL CENTER MOVE

SALE OF SURPLUS VEHICLES

Buyer	Vehicle	Date Sold	Starting Bid	Sale Amount
Francois Rivaldo	2014 Ford F150 VIN# 7774	06/02/2025	\$500.00	\$2,670.00
Albert Stuckey	2015 Dodge Charger VIN#8938	06/02/2025	\$500.00	\$ 1,600.00

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

Wallace E. Nelson, Chairman
