

AGENDA

All items are for discussion and possible action.
Perquimans County Board of Commissioners
Perquimans County Library Meeting Room
May 4, 2026
7:00 p.m.

Board of Equalization & Review will meet at 6:50 p.m.

I. Call to Order

II. Prayer & Pledge

ACTION
REQUIRED

III. Approval of Agenda

IV. Consent Agenda

(Consent items as follows will be adopted with a single motion, second and vote, unless a request for removal of an item or items is made by a Commissioner or Commissioners.)

- A. Approval of Minutes April 6, 2026, Regular Meeting, April 20, 2026 Work Session (Cancelled), April 22, 2026 Budget Session, April 23, 2026 Budget Session, and April 28, 2026 Budget Session
- B. Tax Refund & Tax Release Approval
- C. Personnel Matters
 - 1. New Employee: Part-Time EMT
 - 2. New Employee: Water Clerk I
 - 3. New Employee: Social Worker I
 - 4. New Employee: Social Worker Trainee
 - 5. New Employee: Income Maintenance Caseworker I
 - 6. New Employee: Income Maintenance Caseworker I
 - 7. Reclassification: MIH Coordinator to PT/FI Paramedic
 - 8. Step Increase: Certified Deputy
 - 9. Step Increase: Certified Deputy
 - 10. Step Increase: Investigator I
 - 11. Merit Increase: Soil Secretary
 - 12. Resignation: Income Maintenance Caseworker II
 - 13. Resignation: PT/FI Paramedic
- D. Budget Amendment No. 28
- E. GASB 73 Reporting for Special Separation Allowance
- F. Perquimans County Library Advisory Board – By Laws Change & Regional Council Members
- G. Proclamation: Older Americans Month
- H. Proclamation: Elder Abuse Awareness Day

ACTION
REQUIRED

V. Introductions

- A. 911: Non-Certified Telecommunicator (2)
- B. Sheriff: Deputy II / SRO

NO
ACTION
REQUIRED

VI. Scheduled Appointments

- A. Steven Murray - Perquimans County Fire Chiefs Association
- B.
- C.

POSSIBLE
ACTION
REQUIRED

VII. Commissioner's Concerns/Committee Reports

- A. Wallace Nelson – NCACC 100 Counties Video & Updates on Property Tax Reform
- B.
- B.

NO
ACTION
REQUIRED

POSSIBLE
ACTION
REQUIRED

VIII.

Old Business

- A. Updates from County Manager

IX.

New Business

- A. Resolution – Opposing Modifications to County Property Tax Authority
- B. Penny Shortage Procedure
- C. Travel Policy
- D. Albemarle District Jail – Interlocal Agreement
- E. Proclamation for Lloyd Ray Morgan
- F.
- G.

POSSIBLE
ACTION
REQUIRED

X.

Unscheduled Appointments/Public Comments

(If you wish to address the Board, please state your name for the record prior to speaking)

- A.
- B.
- C.

NO
ACTION
REQUIRED

Closed Session: Per N.C.G.S. §143-318-11 (5) for economic development and to approve Closed Session minutes.

(After the Closed Session, the Board is subject to return to Open Session and may take action as needed on any items discussed during the closed session.)

ACTION
REQUIRED

ACTION
REQUIRED

XII.

Adjournment

★ Additions to the Agenda

NOTES FROM THE COUNTY MANAGER

May 4, 2026

7:00 p.m.

CONSENT AGENDA NOTES

(Consent items as follows will be adopted with a single motion, second and vote, unless a request for removal from the Consent Agenda is heard from a Commissioner)

IV. Enclosures: Items included on the Consent Agenda are enclosed.

If you wish to discuss any of these matters, please make that request during the meeting.

- A. Minutes from April 6, 2026; Regular Meeting & April 20, 2026, Work Session (Cancelled)
- B. Tax Refund & Tax Release Approval
- C. Personnel Matters

Dept	Employee Name	Employee Status	Employee Job Title	Grade/Step	New Salary	Effective Date
EMS	Jeffrey Silk	Part Time	EMT	64/2	\$19.10/hr.	05/01/2026
Water	Keri Hobson	Full Time	Water Clerk I	61/6	\$38,374	04/27/2026
DSS	Catherine Puhl	Full Time	Social Worker I working against Social Worker III	63/10	\$46,200	05/01/2026
DSS	Tikeyla Alston	Full Time	Social Worker Trainee working against Social Worker III	63/9	\$45,075	05/01/2026
DSS	Brianne Green	Full Time	Income Maintenance Caseworker I working against IMC II	61/3	\$35,654	05/04/2026
DSS	Shamika Hinton	Full Time	Income Maintenance Caseworker I working against IMC II	61/3	\$35,654	05/01/2026
EMS	Bethany Buttram	Reclassification	From MIH Coordinator to PT/FI Paramedic	72/8	\$31.44/hr.	06/01/2026
Sheriff	Nathan McKecuen	Step Increase	Certified Deputy	68/2	\$47,366	05/01/2026
Sheriff	Zachary A Smirlock	Step Increase	Certified Deputy	68/3	\$48,521	05/01/2026
Sheriff	Quinton Jordan, Jr	Step Increase	Investigator I	73/7	\$66,664	05/01/2026
Soil & Water	Janet Stallings	Merit Increase	Soil Secretary	61/11	\$43,339	05/01/2026
DSS	Ella Miller	Resignation	Income Maintenance Caseworker II			04/20/2026
EMS	Sherri Eure	Resignation	PT/FI Paramedic			04/20/2026

- D. Budget Amendment No. 28 – General Funds – Center for Active Living
- E. Perquimans County Library Advisory Board – By Laws Change & Regional Council Members: The Perquimans County Library Advisory Board voted to change the By Laws to reflect quarterly meeting dates from bi-monthly meeting dates. In addition, the Advisory Board also approved for two members, Jennifer Poppert and Frank W. Heath, to serve on the Regional Council. The Perquimans County Library Advisory Board is asking for the Board of County Commissioners approval on these two matters.
- F. GASB 73 Reporting for Special Separation Allowance – Annual Participation Form Renewal for Current Law Enforcement Receiving Benefits
- G. Older Americans Proclamation Month is May of every year. The Albemarle Area on Aging is asking for the Boards support in recognizing this month in Perquimans County.
- H. Elder Abuse Awareness Day is June 15, 2026. The Albemarle Area on Aging is asking for the Boards support in recognizing this day in Perquimans County.

V. The following introduction of new employees will be done:

Introduction of New Employees

Department Head	Employee Name	Employee Job Title	Effective Date
Jonathan Nixon	Kelli Swinson	Non-Certified Telecommunicator	04/01/2026
Jonathan Nixon	Matthew James	Non-Certified Telecommunicator	04/01/2026
Shelby White	Mike Boone	Deputy II / SRO	04/01/2026

VI. **Scheduled Appointments:**

- A. Steven Murray – Perquimans County Fire Chiefs Association – Funding for FY26-27
- B.
- C.

VIII. **Old Business**

IX. **New Business**

- A. Resolution – Opposing Modifications to County Property Tax Authority
- B. Penny Shortage Procedures – After receiving guidance from the UNC SOG, the County Manager, Finance Officer and Department Heads agree that a procedure to credit/charge the next bill when a customer cannot provide exact change during a cash transaction is the best option to serve our citizens. County Manager Brandon S. Shoaf is requesting approval of this policy, effective immediately.
- C. Travel Policy – County Manager Brandon S. Shoaf requests approval of a formal Travel Policy to cover all county departments. (see attached)
- D. Albemarle District Jail – Interlocal Agreement: Camden, Chowan, Pasquotank, and Perquimans Counties are requesting approval for the Interlocal Agreement allowing Chowan to join the Albemarle District Jail as a participating member.
- E. Proclamation for Lloyd Ray Morgan
- F.
- G.

CLOSED SESSION: §143-318-11 (5) To establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract.

JOINT WORK SESSION WITH BOARD OF EDUCATION

April 1, 2026

6:30 p.m.

The Perquimans County Board of Commissioners met in a Joint Work Session with the Perquimans County Board of Education on Wednesday, April 1, 2026, at 6:30 p.m. in the Perquimans County Board of Education Central Office located at 411 Edenton Road Street, Hertford, NC 27944.

BOARD OF COMMISSIONERS:

MEMBERS PRESENT: Wallace E. Nelson, Chairman
Kathryn M. Treiber

MEMBERS ABSENT: Timothy J. Corprew James W. Ward
Joseph W. Hoffer Charles Woodard

BOARD OF EDUCATION:

MEMBERS PRESENT: Russell Lassiter, Chair Arlene Yates, Vice Chair
Kristy Corprew Dr. Anne White
Leary Winslow

MEMBERS ABSENT: Matt Winslow

OTHERS PRESENT

County Staff

Brandon Shoaf, County Manager
Rebecca Corprew, Clerk to the Board

Board of Education Staff

Tanya Turner, Superintendent (Retiring) James Bunch, Assistant Superintendent
Jamie Ayscue, Chief Finance Officer Jamie Johnson, Director of Maintenance
Shawn Wilson, Superintendent (Incoming)

Board of Education Chair Russell Lassiter opened the meeting and welcomed the Board of Commissioners. Chair Lassiter thanked the Board for the continuing the tradition of holding a joint work session and building the relationships that have been so beneficial. He then turned the meeting over to Dr. Tanya Turner, Superintendent of Schools. Dr. Turner made a few opening remarks and then proceeded with the following items of discussion:

- Naming of the Intermediate School Mascot – Buccaneers.....Presented by Dr. Tanya Turner
- Update on Intermediate School Construction Project.....Presented by Dr. Tanya Turner
- Achievements for Perquimans Students & Staff.....Presented by Dr. Tanya Turner
- Capital Outlay Highlights for FY 2025-2026 Jamie Ayscue
- Current 2026-2027 Capital Outlay Funding Sources..... Jamie Ayscue
- Capital Outlay Budget Needs for FY 2026-2027 Jamie Johnson
- Current Expense Requests for FY 2026-2027 Jamie Johnson

After their presentations, Chair Lassiter asked if there were any questions.

CLOSING REMARKS

After some questions and comments, Chair Lassiter thanked the Board of Commissioners for their support and explained that they are trying to use the funds wisely. Wallace Nelson, Chairman of Perquimans County Board of Commissioners, made a few comments and thanked the Board of Education for their hard work and cooperation with funding request. Chair Lassiter adjourned the meeting at 7:30 p.m.

Wallace E. Nelson, Chairman

Clerk to the Board

REGULAR MEETING

April 6, 2026

7:00 p.m.

The Perquimans County Board of Commissioners met in a regular meeting on Monday, April 6, 2026, at 7:00 p.m. in 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 James W. Ward
 Joseph W. Hoffer Kathryn M. Treiber

MEMBERS ABSENT:

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

Chairman Nelson called the meeting to order. Kathryn M. Treiber gave the invocation, and the Chairman led the Pledge of Allegiance.

AGENDA

Chairman Nelson stated that the Agenda was at their seats and asked if there were any additions or corrections to the Agenda. There being none, Chairman Nelson 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

Chairman Nelson asked if there were any items that the Board wished to remove from the Consent Agenda to discuss. There being none, Joseph W. Hoffer 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 March 2, 2026 Regular Meeting & March 18, 2026, Special Called Meeting, and February 16, 2026, Special Called Meeting were approved.

B. Tax Refund / Release Approvals:

Tax Refunds (Perquimans County):

William Kelly Copeland -----\$370.82
 Sold vehicle. 11-month refund.. Account No. 89398929
 Fred Mathews III -----\$155.43
 Sold vehicle. 6-month refund.. Account No. 85257710
 Bradley Coleman Dalton -----\$188.03
 Dealership made a mistake on tag Account No. 83744004
 Catherine Broxton -----\$322.90
 Situs error. Customer paid full amount. Account No. 89336467

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

Dept	Employee Name	Employee Status	Employee Job Title	Grade/ Step	New Salary	Effective Date
Extension	Ruth Perkins	Full Time	4H Agent		\$24,492.50	03/01/2026
Sheriff	Mike Boone	Full Time	Deputy II / SRO	70/8	\$59,878	04/01/2026
911	Kelli A Swinson	Full Time	Non-Certified Telecommunicator	60/1	\$15.62 / hr.	04/01/2026
911	Matthew C James	Full Time	Non-Certified Telecommunicator	60/1	\$15.62 / hr.	04/01/2026
EMS	Brian Hickman	Part Time	Paramedic I	68/2	\$22.77/ hr.	04/01/2026
Sheriff	Nathan McKeuen	Reclassification	Deputy I	68/1	\$46,209	04/01/2026
DSS	Kay Hall	Reclassification	Social Worker III	69/7	\$55,904	04/01/2026
DSS	Johnetta Moore	Step Increase	Income Maintenance Caseworker II	63/1	\$37,081	04/01/2026
DSS	Ella Miller	Step Increase	Income Maintenance Caseworker II	63/1	\$37,081	04/01/2026
DSS	Timaya Green	Step Increase	Income Maintenance Caseworker II	63/1	\$37,081	04/01/2026
DSS	Chastity Clunis	Step Increase	Income Maintenance Caseworker II	63/1	\$37,081	04/01/2026
DSS	Tiffany Maupin	Step Increase	Income Maintenance Caseworker III	65/2	\$41,507.00	04/01/2026

DSS	Julie Shreckengast	Step Increase	Income Maintenance Supervisor III	67/2	\$45,326	04/01/2026
Co. Manager	Brandon Shoaf	Step Increase	County Manager	83/13	\$119,848	03/01/2026
Co. Manager	Rebecca Corprew	Step Increase	Clerk to the Board of Commissioners	65/17	\$59,827	04/01/2026
EMS	Robert Watkins	Merit Increase	Paramedic Shift Supervisor	72/5	\$29.21 / hr.	04/01/2026
EMS	Corbin Nixon	Merit Increase	FT AEMT I	66/2	\$20.85 / hr.	04/01/2026
911	Anna Johnson	Merit Increase	FT Telecommunicator III	68/6	\$25.11 / hr.	04/01/2026
911	Fantasia Saunders	Merit Increase	FT Telecommunicator III	68/5	\$24.49 / hr.	04/01/2026
911	Keely Cartwright	Merit Increase	FT Telecommunicator III	68/8	\$26.36 / hr.	04/01/2026
EMS	Bethany Buttram	Merit Increase	MIH Coordinator / Paramedic	72/8	\$31.44 / hr.	03/01/2026
Co. Manager	Mary Hunnicutt	Resignation	PT/FI Clerk to the Board			12/31/2025
Water	Robert Elliott	Removal from Roster	Equipment Operator			01/10/2026

D. **Budget Amendment Nos. 21-27:** The following budget amendments were approved by the Board:

**BUDGET AMENDMENT NO. 21
COURT FACILITIES FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
55-399-000	CF – FUND BALANCE APPRO	4,665	
55-745-150	CF – MAINT/REPAIR BUILDINGS	4,665	
EXPLANATION: To amend the FY25/26 Budget to include funds to cover cost of HVAC replacement for Courthouse Courtroom			

**BUDGET AMENDMENT NO. 22
GENERAL FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-348-002	VETERANS PROGRAM	5,040.48	
10-607-317	VETERANS – CVO GRANT	5,040.48	
EXPLANATION: To amend the FY25/26 Budget to include additional funding as awarded by CVO Grant.			

**BUDGET AMENDMENT NO. 23
SCHOOL CONSTRUCTION FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
65-348-001	STATE SCHOOL FUNDS – LOTTERY	1,447,826.58	
65-500-740	CAPITAL OUTLAY	1,447,826.58	
EXPLANATION: To amend FY 25/26 budget to include lottery funds as approved by BOC and DPI for the PCHS Auditorium Renovation Project from the Repair and Renovation Lottery Fund.			

**BUDGET AMENDMENT NO. 24
SCHOOL CONSTRUCTION FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
65-348-001	STATE SCHOOL FUNDS – LOTTERY	1,261,445.34	
65-500-711	NB LOTTERY INTERMEDIATE SCHOOL	1,261,445.34	
EXPLANATION: To amend the FY25/26 Budget to include remaining lottery funds as approved for the Intermediate School Project			

**BUDGET AMENDMENT NO. 25
SCHOOL CONSTRUCTION FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
65-399-000	SCHOOL CONSTRUCTION – FUND BALANCE	5,000,000	
65-500-712	G.A. – INTERMEDIATE SCHOOL	5,000,000	
EXPLANATION: To amend the FY25/26 Budget to include the General Assembly Grant Funds (65-348-002) as received in FY24/25 set aside to be used for the Intermediate School Project.			

**BUDGET AMENDMENT NO. 26
SCHOOL CONSTRUCTION FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
65-348-001	STATE SCHOOL FUNDS – LOTTERY	300,000	
65-500-740	CAPITAL OUTLAY	300,000	
EXPLANATION: To amend the FY 25/26 Budget to include additional lottery funds to be used for the District-Wide HVAC Replacement Project as approved by the BOC and DPI.			

**BUDGET AMENDMENT NO. 27
GENERAL FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-301-001	AD VALOREM TAXES - CURRENT YEAR	4,500	
10-670-740	RECREATION – CAPITAL OUTLAY	4,500	
EXPLANATION: To amend the FY 25/26 Budget to include funds to replace a batting cage at the Recreation Department			

- E. 911 Mutual Aid Agreement with Caswell County PSAP – Jonathan Nixon, Director of Emergency Services, is requesting approval of the 911 Mutual Aid Agreement with Caswell County PSAP. This agreement will allow Perquimans County to answer 911 calls for Caswell County in the event of a disruption in services for Caswell County.
- F. Fireworks Show for Perquimans County High School Prom – Jonathan Nixon, Special Events Committee is requesting approval for the fireworks show at Albemarle Plantation for the Perquimans Prom.
- G. Farm Lease – County Manager Brandon S. Shoaf is requesting review and approval of a farm lease for the County Farm to Thomas Roach.

INTRODUCTION OF EMPLOYEES

The following new employees were introduced to the Board:

Department Head	Employee Name	Employee Job Title	Effective Date
Jonathan Nixon	Jenn Holder	Non-Certified Telecommunicator	02/01/2026
Robbins Cherry	Kayla Shoaff	Deputy Director of Elections	01/01/2026

SCHEDULED APPOINTMENTS:

1. Michele Lawrence – Perquimans County Library: Michele Lawrence, Librarian, shared a presentation with the Board highlighting the activities, programs, and visitors at the Perquimans County Library.
2. Debbie Jean Parker – Public Presentation of Plans for Beach & Coastal Waterfront Access Program: Debbie Jean Parker shared a presentation with the Board. This presentation was one of the three (3) that are required for the Town of Winfall to apply for the Beach & Coastal Waterfront Access Program Grant. Highlights included a public survey, needs, wants, and pictures.
3. Bill Jennings – Tax Administrator: Bill Jennings presented the collection report to the Board through March 2026. He also stated he would open the Board of Equalization and Review at the May 4, 2026 Regular Meeting and will close the Board of Equalization and Review at the June 1, 2026 Regular Meeting.

COMMISSIONER’S CONCERNS/COMMITTEE REPORTS

Kathryn Treiber updated the Board of the current activities of Downtown Hertford. The Beautification Committee is cleaning up the public areas such as sidewalks and flower gardens to prepare for further adornment this summer.

OLD BUSINESS:

County Manager Shoaf updated the Board regarding the issue of penny shortage for local government. There will be a UNC School of Government presentation later this week. County Manager Shoaf anticipates presenting the Board with a policy for review and approval at the next meeting.

County Manager Shoaf informed the Board that the administration is working on a county wide travel policy as a result of a finding in the DSS Fiscal Audit. The policy will be presented to the Board for review and approval at the next meeting.

County Manager Shoaf updated the Board regarding the Salary Study and states that the project will be completed soon and he will be able to present the findings during the budget process. In addition, he reported that all budget requests have been received from all departments.

County Manager Shoaf asked the Board to consider the county contributions to the volunteer fire departments as they are working through the budget process this year. He reminded the Board about the current contributions and plan. He stated that he had been contacted by the Perquimans County Fire Chiefs Association regarding contributions directly related to newly constructed substations. Chairman Nelson asked the Board to think about this issue and stated that there should be a decision for a long-term strategy.

NEW BUSINESS

A. LOCAL LIBRARY BOARD VACANCY: The Local Library Board received an application from Martha Borders. Michele Lawrence, Librarian, recommends Ms. Borders for the seat. A motion was made by Charles Woodard to appoint Ms. Borders to the Local Library Board. The motion was seconded by Tim Corprew and unanimously approved by the Board.

B. SURPLUS EQUIPMENT RESOLUTION & SURPLUS EQUIPMENT CHANGE IN RESERVE: Jonathan Nixon, Emergency Services Director, is requesting approval to list a Kohler generator on GovDeals. A motion was made by Charles Woodard to approve listing the generator on GovDeals. The motion was seconded by Tim Corprew and unanimously approved by the Board. Mr. Nixon is also requesting a reduction in the reserve for a previously approved ambulance that was listed on GovDeals. The reserve was set at \$7,500.00 but the max bid received was less than \$3,000.00. A motion was made by Charles Woodard to relist the ambulance on GovDeals with no reserve. The motion was seconded by Tim Corprew and unanimously approved by the Board.

C. ROBIN PAYNE FOR HOWARD WILLIAMS – RECREATION DEPARTMENT PARTF GRANT: Robin Payne is requesting Board approval to apply for the PARTF Grant to install a Splash Pad. If the county is awarded the grant of \$500,000.00 (five-hundred thousand dollars), the county would be required to match the grant and complete the funding, which would be \$569,566.00 (five-hundred sixty-nine thousand, and five-hundred sixty-six dollars). Ms. Payne reminded the Board that the approval to apply for the Grant should be one motion, even if there was not a current approval to match the grant funding. A motion was made by Kathryn Treiber to approve the PARTF grant application submission. The motion was seconded by Timothy J. Corprew and unanimously approved by the Board. Chairman Nelson asked for a motion to approve the funding match request. There was no motion made. Charles Woodard made a motion to table the funding match request for at least 60 (sixty) days. The motion was seconded by James W. Ward and unanimously approved by the Board.

D. ALBEMARLE DISTRICT - JAIL RESOLUTION: County Manager Shoaf provided information to consider regarding the addition of Chowan County as a member of the Albemarle District Jail (ADJ). Brandon requested the Boards approval for the resolution to amend existing legislation (Chapter 341, House Bill 466) for Chowan County to join the ADJ. A motion was made by Kathryn Treiber to approve the resolution for purpose of amending the legislation to include Chowan County in the ADJ. The motion was seconded by Timothy J. Corprew and unanimously approved by the Board.

E. ALBEMARLE DISTRICT JAIL – TERMS APPROVAL: County Manager Shoaf presented terms pf the pending agreement for Chowan County to join the ADJ. The buy-in amount is \$4,196,050.00 (four-million one-hundred ninety-six thousand and fifty dollars), spread over 15 (fifteen) years. In addition, Chowan will be responsible for a proportional share of the pending \$2,000,000.00 (two-million dollars) in capital costs if the ADJ does not receive the requested funding in the state budget. A motion was made by Kathryn Treiber to accept the terms as presented for Chowan County in the ADJ. The motion was seconded by Timothy J. Corprew and unanimously approved by the Board.

F. OPIOID SETTLEMENT FUNDS RESOLUTION: Jonathan Nixon, Emergency Services Director, is requesting approval of the Board for a resolution to use Opioid Settlement Funds again this year, with the starting period of July 1, 2026 through June 30, 2027. The grant funding for the MIH program is ending and the goal is to use a portion of the opioid settlement funds to help cover the salary of the MIH program employee as well as purchase of Narcan. Mr. Nixon reminded the Board that this is the third year of a resolution and the department has only pulled out limited funding to date to purchase the vehicle used for the MIH program. A motion was made by Kathryn Treiber to approve the resolution as presented. The motion was seconded by James W. Ward and unanimously approved by the Board.

G. PLANNING STUDY – HERTFORD GRAMMAR SCHOOL: County Manager Shoaf presented a proposal for Hite & Associates to complete a planning study for the repurposing of the Hertford Grammar School for County Offices. The planning study proposal study fee will not exceed \$25,000 (twenty-five thousand dollars). A motion was made by Timothy J. Corprew to approve the planning study. The motion was seconded by James W. Ward and unanimously approved by the Board. Mr. Shoaf also mentioned that the Board may want to consider a sub-committee for this project. Kathryn Treiber and Timothy Corprew agreed to serve on this committee. Brandon will contact Hite & Associates to begin the process.

PUBLIC COMMENTS

Wayne Olado addressed the Board regarding the assessment of property tax and the subsequent bills to taxpayers. Mr. Olado states that the system the county uses is not accurately determining the tax owed amount. He provided a hand out to Chairman Nelson explaining his concerns. Chairman Nelson asked County Manager Shoaf to meet with Tax Administrator Bill Jennings to discuss the concerns and review the material presented.

CLOSED SESSION:

Chairman Nelson stated that, pursuant to N.C.G.S. §143-318-11(4) the Board went into Closed Session to consult with the attorney regarding economic development matters and, pursuant to N.C.G.S §143-318-11(6) to discuss a personnel matter, and to approve Closed Session Minutes. A motion was made by Charles Woodard, seconded by James W. Ward, to go into the Closed Session. The motion was unanimously approved.

The Closed Session was adjourned, and the Regular Meeting reconvened on motion made by James W. Ward, seconded by Timothy J. Corprew, and unanimously approved by the Board.

No action was required from the Closed Session.

ADJOURNMENT

Chairman Nelson asked if there were any further comments or business to discuss. There being none, the Regular Meeting was adjourned at 9:24 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

DEPARTMENTAL BUDGET PRESENTATIONS

April 22, 2026

5:00 p.m.

The Perquimans County Board of Commissioners met to receive the Departmental Budget Presentations on Wednesday, April 22, 2026 at 5:00 p.m. in the Perquimans County Library Program Room

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

MEMBERS ABSENT: None

OTHERS PRESENT: Brandon Shoaf, Assistant County Manager
Tracy Mathews, Finance Officer
Rebecca T. Corprew, Clerk to the Board

DEPARTMENTAL BUDGET PRESENTATIONS

The following department supervisors presented their budget requests for FY 2026-2027:

- 5:00 p.m. – Robbins Cherry, Board of Elections
- 5:30 p.m. – Jacob Peele, Soil Conservation
- 6:00 p.m. – Jackie Frierson, Register of Deeds
- 6:30 p.m. – Erle Solesbee, Inspections
- 7:00 p.m. – Bill Jennings, Tax
- 7:30 p.m. – Shelby White, Sheriff

ADJOURNMENT

After the last Departmental Budget Presentation, the meeting was adjourned.

Wallace E. Nelson, Chairman

Deputy Clerk to the Board

DEPARTMENTAL BUDGET PRESENTATIONS

April 23, 2026

5:00 p.m.

The Perquimans County Board of Commissioners met to receive the Departmental Budget Presentations on Thursday, April 23, 2026 at 5:00 p.m. in the Perquimans County Library Program Room

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

MEMBERS ABSENT: None

OTHERS PRESENT: Brandon Shoaf, Assistant County Manager
Tracy Mathews, Finance Officer
Rebecca T. Corprew, Clerk to the Board

DEPARTMENTAL BUDGET PRESENTATIONS

The following department supervisors presented their budget requests for FY 2026-2027:

- 5:00 p.m. – Howard Williams, Recreation
- 5:30 p.m. – Jared Harrell, Extension

6:00 p.m. – LuRee Sawyer, Center for Active Living
6:30 p.m. - Nick Lories, Water
7:00 p.m. – Jonathan Nixon, Emergency Services

ADJOURNMENT

After the last Departmental Budget Presentation, the meeting was adjourned.

Wallace E. Nelson, Chairman

Deputy Clerk to the Board

DEPARTMENTAL BUDGET PRESENTATIONS
April 28, 2026
5:30 p.m.

The Perquimans County Board of Commissioners met to receive the Departmental Budget Presentations on Tuesday, April 28, 2026 at 5:30 p.m. in the Perquimans County Library Program Room

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

MEMBERS ABSENT: None

OTHERS PRESENT: Brandon Shoaf, Assistant County Manager
 Tracy Mathews, Finance Officer
 Rebecca T. Corprew, Clerk to the Board

DEPARTMENTAL BUDGET PRESENTATIONS

The following department supervisors presented their budget requests for FY 2026-2027:
5:30 p.m. – Perquimans County Schools
6:00 p.m. – Angela Jordan, Social Services

ADJOURNMENT

After the last Departmental Budget Presentation, the meeting was adjourned.

Wallace E. Nelson, Chairman

Deputy Clerk to the Board

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: April 15, 2026

NAME: Jeffrey Silk

Full Time Part Time

POSITION: Part-Time EMT

DEPARTMENT: EMS

NEW EMPLOYEE EFFECTIVE DATE: May 1, 2026

GRADE: 64 STEP: 2 ANNUAL SALARY: _____ HOURLY RATE: \$19.10

ENDING DATE OF PROBATIONARY PERIOD: May 1, 2027

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

Date DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

Date DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

Date DATE OF RECLASSIFICATION
 CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

Date DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER

Date RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : [Signature] DATE: 4/15/26

COUNTY MANAGER : [Signature] DATE: 4-24-26

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/24

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: 4/13/2020

NAME: Keri Hobson

Full Time Part Time

POSITION: Water Clerk I

DEPARTMENT: Water

NEW EMPLOYEE EFFECTIVE DATE: 4/27/2020

GRADE: 61 STEP: 6 ANNUAL SALARY: \$38,374.00 HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: 4/27/2027

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : [Signature] DATE: 4/13/2020

COUNTY MANAGER : [Signature] DATE: 4-24-20

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/20 BCC MEETING: 5/4/20

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: April 23, 2026

NAME: Catherine Puhl

Full Time Part Time

POSITION: Social Worker I working against Social Worker III DEPARTMENT: Social Services

X NEW EMPLOYEE EFFECTIVE DATE: May 1, 2026

GRADE: 63 STEP: 10 ANNUAL SALARY: \$46,200.00 HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: May 1, 2027

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE-NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD: [Signature] DATE: April 23, 2026

COUNTY MANAGER: [Signature] DATE: 4-28-2026

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: April 23, 2026

NAME: Tikeyla Alston Full Time Part Time

POSITION: Social Worker Trainee working against Social Worker III DEPARTMENT: Social Services

X NEW EMPLOYEE EFFECTIVE DATE: May 1, 2026

GRADE: 63 STEP: 9 ANNUAL SALARY: \$45,075.00 HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: May 1, 2027

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____


_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE-NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD:  DATE: April 23, 2026

COUNTY MANAGER:  DATE: 4-28-2026

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/24

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: April 27, 2026

NAME: Brianne Green Full Time Part Time

POSITION: Income Maintenance Caseworker I working against II DEPARTMENT: Social Services

NEW EMPLOYEE EFFECTIVE DATE: May 4, 2026

GRADE: 61 STEP: 3 ANNUAL SALARY: \$35,654.00 HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: May 1, 2027

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : [Signature] DATE: April 27, 2026

COUNTY MANAGER : [Signature] DATE: 4-28-2026

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: April 27, 2026

NAME: Shamika Hinton Full Time Part Time

POSITION: Income Maintenance Caseworker I working against II DEPARTMENT: Social Services

X NEW EMPLOYEE EFFECTIVE DATE: May 1, 2026

GRADE: 61 STEP: 3 ANNUAL SALARY: \$35,654.00 HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: May 1, 2027

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD :  DATE: April 27, 2026

COUNTY MANAGER : _____ DATE: 4.28.2026

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: April 24, 2026

NAME: Bethany Buttram Full Time Part Time

POSITION: MIH Coordinator DEPARTMENT: EMS

NEW EMPLOYEE EFFECTIVE DATE: _____

GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

6-1-2026 DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: PT/FI Paramedic
NEW GRADE: 72 STEP: 8 ANNUAL SALARY: _____ HOURLY: \$ 31.44
_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : [Signature] DATE: 04/24/2026

COUNTY MANAGER : [Signature] DATE: 4-27-2026

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: 4-15-2026

NAME: Nathan Christopher McKecuen

Full Time Part Time

POSITION: Certified Deputy

DEPARTMENT: Sheriff

NEW EMPLOYEE EFFECTIVE DATE: _____

GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: 68 STEP: 1 ANNUAL SALARY: \$46,209 HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

5-1-26 DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: 68 STEP: 2 SALARY: \$47,366

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: Certified Deputy
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : Shelton Whit DATE: 4-14-26

COUNTY MANAGER : PL J. K DATE: 4-24-26

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: 4-15-2026_____

NAME: Zachary Alexander Smirlock_____

Full Time Part Time

POSITION: Certified Deputy DEPARTMENT: Sheriff's Office

NEW EMPLOYEE EFFECTIVE DATE: _____

GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: 68__ STEP: 2__ ANNUAL SALARY: \$47,366__ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

5-1-26 DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: 68 STEP: 3__ SALARY: \$48,521

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: Certified Deputy
NEW GRADE: __ STEP: __ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : [Signature] DATE: 4-14-26

COUNTY MANAGER : [Signature] DATE: 4-24-26

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: 4-15-2026

NAME: Quinton Jordan, Jr

Full Time Part Time

POSITION: Investigator I

DEPARTMENT: Sheriff

NEW EMPLOYEE EFFECTIVE DATE: _____

GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: 73 STEP: 6 ANNUAL SALARY: \$65,076 HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

5-1-26 DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: 73 STEP: 7 SALARY: \$66,664

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: Certified Deputy
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

_____ RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : [Signature] DATE: 4-14-26

COUNTY MANAGER : [Signature] DATE: 4-24-26

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: 4/21/26

NAME: Janet Stallings Full Time Part Time
POSITION: Soil Secretary DEPARTMENT: Soil Conservation

NEW EMPLOYEE EFFECTIVE DATE: _____
GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____
ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

_____ DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

5/1/26 RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: 601 STEP: 11 SALARY: \$43,339.⁰⁰

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : Jandy Paul DATE: 4/29/26

COUNTY MANAGER : M. S. E. DATE: 4-30-26

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: April 9, 2026

NAME: Ella Miller

Full Time Part Time

POSITION: Income Maintenance Caseworker II

DEPARTMENT: Social Services

NEW EMPLOYEE EFFECTIVE DATE: _____

GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: 61 STEP: 3 ANNUAL SALARY: \$35,654.00 HOURLY RATE: _____

Date DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: 63 STEP: 1 SALARY: \$37,081.00

Date DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

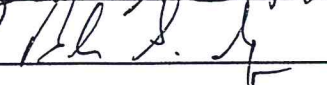
Date DATE OF RECLASSIFICATION
 CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

X 4/20/2026 DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

Date RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
GRADE: _____ STEP: _____ SALARY: _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD :  DATE: April 9, 2026

COUNTY MANAGER :  DATE: 4-24-26

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26

PERQUIMANS COUNTY
EMPLOYMENT ACTION FORM

DATE SUBMITTED: April 21, 2026

NAME: Sherri Eure

Full Time Part Time

POSITION: Part-Time Fill-In Paramedic DEPARTMENT: EMS

NEW EMPLOYEE EFFECTIVE DATE: _____

GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

ENDING DATE OF PROBATIONARY PERIOD: _____

CURRENT: GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY RATE: _____

_____ DATE OF SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD AND
Date RECOMMENDATION BY DEPARTMENT FOR PERMANENT STATUS.
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF ANNUAL EVALUATION AND RECOMMENDATION FOR STEP RAISE:
Date YEAR 2 3 4
GRADE: _____ STEP: _____ SALARY: _____

_____ DATE OF RECLASSIFICATION
Date CHANGE IN GRADE MOVE TO FULL TIME MOVE TO PART TIME
NEW POSITION TITLE: _____
NEW GRADE: _____ STEP: _____ ANNUAL SALARY: _____ HOURLY: _____

04-20-26 DATE OF TERMINATION RESIGNATION REMOVAL FROM ROSTER
Date

RECOMMENDATION AND EFFECTIVE DATE FOR EMPLOYEE MERIT RAISE.
Date GRADE: _____ STEP: _____ SALARY: \$ Hourly _____

THE ABOVE NAMED COUNTY EMPLOYEE IS BEING RECOMMENDED FOR THE INCREASE IN SALARY LISTED ABOVE BASED ON HIS/HER WORK PERFORMANCE EVALUATION COMPLETED: _____ PER THE COUNTY PERSONNEL POLICY.

DEPARTMENT HEAD : [Signature] DATE: 04/21/2026

COUNTY MANAGER : [Signature] DATE: 4-24-26

FINANCE OFFICER : _____ DATE: _____

RECEIVED BY CLERK TO THE BOARD: 4/30/26 BCC MEETING: 5/4/26



Memorandum

To: Finance Directors and Human Resource Directors
From: Micki Taylor & Todd Green
Date: March 16, 2026
Subject: **GASB 73 Reporting for Special Separation Allowance**

CavMac is offering local governments the chance to have actuarial valuations and GASB 73 reports completed for the Special Separation Allowance for Law Enforcement Officers. The separation allowance is a locally administered benefit provided to certain law enforcement officers upon their departure from service.

CavMac is a premier actuarial consulting firm founded solely for the purpose of providing actuarial services to state and local governments. CavMac also performs the actuarial valuation for Other Postemployment Benefits (OPEB) in accordance with GASB 74 and 75. A separate data request is issued for OPEB valuations.

GASB Statement No. 73 establishes accounting and financial reporting requirements for pensions that are not within the scope of GASB 68. GASB 68 relates to pension plans that are administered through qualified trusts. **For most units, GASB 73 will apply to the Law Enforcement Officers' Special Separation Allowance (LEOSSA).** *If you currently administer the Special Separation Allowance for Law Enforcement Officers through a qualified trust, please contact Micki Taylor at CavMac for the data request related to the preparation of the actuarial valuation report required under GASB Statement 68.*

The reporting date for GASB 73 will be June 30, 2026. The valuation date will be December 31, 2024 and the measurement date will be December 31, 2025. For measurement of the Total Pension Liability and Pension Expense, the December 31, 2024 accrued liability will be rolled forward to the measurement date of December 31, 2025 using standard roll-forward procedures. If alternative valuation or measurement dates are requested for GASB 73 reporting, additional fees will apply.

If your local government participated in the actuarial study in 2025, the retired participant data provided last year will be used for the Fiscal Year 2026 report. The active participant data is provided by the Local Government Employees Retirement System (LGERS). In addition, we are requesting information that will be necessary for Fiscal Year 2027 reporting. Additional information is provided on the following pages.



NOTE: You must complete the attached forms in order to participate, even if you participated in previous years. The cost to your local unit of government and the procedures you must follow are outlined below:

- 1) The base fee for all Units will be **\$632.50** per local unit, **plus \$4.50 per covered employee and retiree**. If your local government offers the Separation Allowance benefit to any other employee groups (General Employees, Firefighters, etc.), a base fee of \$632.50 will apply to each additional employee group, plus \$4.50 per additional covered employee and retiree.
- 2) Units must return the 2026 Memorandum of Participation to CavMac indicating their desire to participate and the Data Collection Sheet **no later than May 15, 2026** to receive the pricing above. If the forms are received after May 15th, the reports will be completed as soon as possible following receipt of the required information. Additional fees may apply if the information is not received by the deadline.
- 3) Units are to receive copies of their actuarial reports by **July 31, 2026** provided the required information is received by the deadline above. Units will be billed directly by CavMac. **DO NOT PAY CAVMAC IN ADVANCE.**
- 4) Units may negotiate other services with CavMac outside the scope of the agreement. The hourly rates for consulting services range from \$140 to \$420.
- 5) Additional fees may apply if corrected data collection items are provided after the report is issued and/or time is accrued answering auditor questions.

Note: Unless CavMac has questions, you may not hear from them until you get your copy of the actuarial report.

The main contact persons with CavMac are Micki Taylor and Todd Green (info@cavmac.com). If you have any questions, please contact Micki at (678) 388-1709 or Todd at (678) 388-1705.



2026 MEMORANDUM OF PARTICIPATION FOR SEPARATION ALLOWANCE BENEFIT

UNIT: Perquimans County

MAILING ADDRESS: P. O. Box 45

CITY: Hertford ZIP CODE: 27944

NAME: Brandon Shoaf

TITLE: County Manager

PHONE #: (252) 426-8484

EMAIL ADDRESS: brandonsohaf@perquimanscountync.gov

On behalf of the unit government noted above, we agree to engage CavMac to prepare the disclosures required under GASB Statement No. 73 for the Special Separation Allowance for Law Enforcement Officers.

I have read the terms listed on the cover memorandum that outlines conditions and fees of the contract related to reporting requirements under GASB Statement No. 73. Should my unit of government determine at any point that we do not want to continue our participation in the Actuarial Study Program, we will notify CavMac by letter of our desire to cancel. In order to complete the report in time for Fiscal Year 2026 reporting, CavMac will need to receive **all requested information no later than May 15, 2026.**

I understand that **we will be billed directly by CavMac** and copies of the actuarial report will be emailed to our office by CavMac by July 31, 2026. **DO NOT PAY CAVMAC IN ADVANCE.**

By signing this document, I have accepted the terms and conditions outlined in the cover memorandum and agree to pay CavMac upon the completion of all work.

Signed this _____ day of _____, 2026.

(SIGNATURE)

Chairman, Perquimans County Board of Commissioners

(TITLE)



**DATA COLLECTIONS SHEET FOR
SEPARATION ALLOWANCE BENEFIT
FOR FISCAL YEAR ENDING JUNE 30, 2026
(Article 12D of Chapter 143 N.C. General Statutes)**

This form should be completed and returned by **May 15, 2026**.

UNIT: Perquimans County

UNIT'S RETIREMENT SYSTEM (LGRS) I.D. NUMBER (if available): 97201

- 1) The active participant data as of December 31, 2024 has been provided by the North Carolina Local Government Employees' Retirement System for use in the actuarial study. **Typically, the Separation Allowance benefit is provided only to law enforcement officers (LEO).** Please check the box(es) below to indicate which of the following employee groups have been extended this benefit at the option of the local government.

- Law Enforcement Officers
 Firefighters
 General Employees

- 2) Please provide the total gross separation allowance payments made to all retired members for **Calendar Year 2025 (January 1, 2025 to December 31, 2025)**. **This amount should be the gross amount paid to the retirees prior to withholding and should not include the employer FICA match.**

\$ 20,449.86

- 3) Please provide the administrative expenses* for **Calendar Year 2025 (January 1, 2025 to December 31, 2025)**: \$ 0.00

* Costs incurred by the employer related to the administration of the separation allowance benefit (e.g. actuarial report fees, costs to process separation allowance payments, costs to send annual tax statements, staff time to assist employees in projecting retirement amount, staff time in preparing the data needed for the actuarial report, etc.). **If no amount is provided, \$0 administrative expenses will be assumed for GASB 73 purposes.**

If you have questions about the form, please contact **Micki Taylor or Todd Green** (mtaylor@CavMac.com) at CavMac at (678) 388-1709 or (678) 388-1705.



SUPPLEMENTAL DATA COLLECTIONS SHEET FOR FISCAL YEAR ENDING JUNE 30, 2027

In preparation for the GASB 73 reporting required for Fiscal Year ending **June 30, 2027**, please provide a Microsoft Excel file of any retired employees who received a separation allowance during **2025**. The file should contain the following information and can be emailed to MISSOURI.AUDITOR@mo.gov. Please include the name of the local government in the email. We are enclosing a template to use for providing the retiree information.

- Name
- Separation Allowance Payment Amount **PER PAY PERIOD** during **2025**
- Pay Period: Bi-weekly, monthly, semimonthly, weekly, etc.
- Number of payments during **2025**
- Date of Birth (MM/DD/YYYY)
- Gender (Male/Female)
- Date of Retirement (MM/DD/YYYY)

This information will be used for the Fiscal Year 2027 reporting period. We are requesting this information since it may be easier for your unit to provide the retiree information for 2025 now instead of producing the information in 2027.



REBECCA T. CORPREW
CLERK TO BOARD

BRANDON S. SHOAF
COUNTY MANAGER

PERQUIMANS COUNTY BOARD OF COMMISSIONERS

P.O. BOX 45
HERTFORD, NORTH CAROLINA 27944
TELEPHONE: 1-252-426-7550

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JAMES W. WARD

W. HACKNEY HIGH, JR.
COUNTY ATTORNEY

Older Americans Month 2026 A Proclamation

WHEREAS, May is Older Americans Month, a time for us to recognize and honor Perquimans County older adults and their immense influence on every facet of American society; and

WHEREAS, our communities benefit when people of all ages, abilities, and backgrounds can participate fully with the highest level of independence; and

WHEREAS, older Americans improve our communities through intergenerational relationships, community service, civic engagement, and many other activities; and

WHEREAS, Perquimans County must ensure that as we age, we have the resources and support needed to stay involved in our communities, reflecting our commitment to inclusivity and connectedness; and

WHEREAS, Perquimans County recognizes the valuable role of caregivers and the need to promote programs and services that support and foster their well-being;

NOW, THEREFORE, we of Perquimans County do hereby proclaim May 2026 as Older Americans Month. This year's theme, "Champion Your Health," focuses on prevention, wellness, and personal responsibility as cornerstones of healthy aging. It encourages taking an active role in managing your own health, advocating for yourself, accessing preventive care, and making informed decisions that support independence. We call upon all residents to join me in recognizing the contributions of our older citizens and promoting programs and activities that foster connection, inclusion, and support for older adults.

ADOPTED this the 4th day of May, 2026.

(SEAL)

Wallace Nelson, Chairman
Perquimans County Board of Commissioners

ATTEST:

Rebecca T. Corprew, Clerk to the Board
Perquimans County Board of Commissioners

Perquimans County's Vision:

To be a community of opportunity in which to live, learn, work, prosper and play.



**PERQUIMANS COUNTY
BOARD OF COMMISSIONERS**

P.O. BOX 45
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TELEPHONE: 1-252-426-8484

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W. HACKNEY HIGH, JR.
COUNTY ATTORNEY

PROCLAMATION – ELDER ABUSE AWARENESS DAY 2026

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

WHEREAS, in 2006, the International Network for the Prevention of Elder Abuse, in support of the United Nations International Plan of Action, proclaimed a day to recognize the significance of elder abuse as a public health and human rights issue; and

WHEREAS, 2026 marks the 20th Annual World Elder Abuse Awareness Day. Its recognition will promote a better understanding of abuse and neglect of older adults; and

WHEREAS, the National Center on Elder Abuse (NCEA), Albemarle Commission Area Agency on Aging and Perquimans County recognize the importance of taking action to raise awareness, prevent and address elder abuse; and

WHEREAS, as our population lives longer, we are presented with an opportunity to think about our collective needs and future as a nation; and

WHEREAS, ageism and social isolation are major causes of elder abuse in the United States; and

WHEREAS, recognizing that it is up to all of us, to ensure that proper social structures exist so people can retain community and societal connections, reducing the likelihood of abuse; and

WHEREAS, preventing abuse of older adults through maintaining and improving social supports like senior centers, human services and transportation will allow everyone to continue to live as independently as possible and contribute to the life and vibrancy of our communities; and

WHEREAS, where there is justice there can be no abuse; therefore, NCEA urges all people restore justice by honoring older adults.

WHEREAS, join us in our engaging and empowering movement, and putting an end to abuse.

NOW, THEREFORE; The County of Perquimans hereby proclaims June 15, 2026 as World Elder Abuse Awareness Day in Perquimans and encourage all of our communities to recognize and celebrate older adults and their ongoing contributions to the success and vitality of our country.

ADOPTED, this 4th day of May, 2026.

(SEAL)

Wallace Nelson, Chairman
Perquimans County Board of Commissioners

ATTEST:

Rebecca T. Corprew, Clerk to the Board
Perquimans County Board of Commissioners

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A Resolution of the Perquimans County Board of Commissioners Opposing Modifications to County Property Tax Authority

WHEREAS, county governments are constitutionally and statutorily charged with providing essential public services, including, but not limited to, public safety, emergency response, education, infrastructure, public health, and social services; and

WHEREAS, property taxes constitute a primary, stable, and locally controlled source of revenue necessary to fund these essential county services and to meet both ongoing operational needs and long-term capital obligations; and

WHEREAS, the authority to levy, assess, and adjust property taxes allows county governments to respond responsibly to changing economic conditions, population growth, service demands, emergencies, and state or federal mandates; and

WHEREAS, counties follow transparent procedures prior to any tax changes by presenting annual budgets on a strict schedule, hosting open meetings for citizen input and questions, and submitting public bonds for voter consideration; and

WHEREAS, proposals to modify, limit, cap, freeze, or otherwise restrict county property tax authority — whether through constitutional amendment, statutory change, or administrative action — may reduce local flexibility, undermine fiscal stability, and shift costs to less stable revenue sources; and

WHEREAS, such modifications may result in unintended consequences, including service reductions, delayed infrastructure investment, increased fees, and inequitable impacts on residents; and

WHEREAS, county governments are best positioned to balance fiscal responsibility with service delivery, accountability, and responsiveness to local needs through transparent budgeting and elected representation; and

NOW, THEREFORE, BE IT RESOLVED that the Perquimans County Board of Commissioners supports the current property tax authority in North Carolina, which enables counties to manage property tax rates within established statutory limits; and

BE IT FURTHER RESOLVED that the Perquimans County Board of Commissioners formally opposes any constitutional amendment that would restrict, cap, reduce, or otherwise limit county property tax authority.

ADOPTED this the 4th day of May, 2026.

(SEAL)

Wallace Nelson, Chairman
Perquimans County Board of Commissioners

ATTEST:

Rebecca T. Corprew, Clerk to the Board



REBECCA T. CORPREW
CLERK TO BOARD
BRANDON S. SHOAF
COUNTY MANAGER

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COUNTY ATTORNEY

Policy: Penny Shortage Procedures

1. Background

On November 12, 2025, the U.S. Mint stopped production of pennies. County staff are increasingly facing penny shortages when completing cash transactions with customers. Federal law, at 31 U.S.C. §5103 states that United States coins and currency are “legal tender for all debts, public charges, taxes, and dues”. The fact that the U.S. Mint has stopped production of pennies does not change the legal status of pennies as currency. Furthermore, N.C. law has a more specific requirement for property taxes. N.C.G.S. 105-357(a) provides that “Taxes shall be payable in existing national currency”. N.C.G.S. 105-381(a) only allows for release of property tax debt if the tax was illegal or if a clerical error caused an incorrect bill. Therefore, rounding amounts accepted to less than the billed amount is not legal for property tax.

2. Purpose

This policy is intended to mitigate financial risk, promote uniform cash handling practices, and maintain adequate internal controls during periods of national or local coin shortages—specifically shortages of pennies. It establishes standardized procedures for handling cash transactions to ensure consistency, accuracy in collections, and fairness to customers submitting payments to Perquimans County, while ensuring compliance with applicable audit standards and County financial management requirements. Cash paying customers shall not be credited or billed differently than customers using other forms of payment.

3. Scope

This policy applies to all agencies and offices of Perquimans County responsible for accepting payments, issuing change, or reconciling cash drawers.

4. Policy

This policy will apply only to cash transactions, not any other form of payment for debts, public charges, taxes, and dues. Penny shortages for either the customer or the county will be handled as follows:

- A. The County does not have enough pennies to provide correct change for a customer: The change owed to the customer, not to exceed \$0.04 will be issued as a prepayment or credit to the next billing cycle.

Perquimans County’s Vision:

To be a community of opportunity in which to live, learn, work, prosper and play.

- B. The Customer does not have enough pennies to provide correct change to the County: The amount owed, not to exceed \$0.04 cents, will be added to the amount owed to the next billing cycle.

In the event of interest added for delinquent payments (primarily tax debt) that are solely due to the reason listed above in B., the interest in that delinquency will be released, and the customer will not be responsible for such interest.

- C. Alternative payment methods shall be accepted and encouraged including check, money order, debit or credit card payments (with applicable fees disposed), online payments through the County website, and ACH debits with an approved agreement signed by customer.

5. Authority

This policy is issued under the authority of the Perquimans County Board of Commissioners in accordance with county financial procedures, N.C.G.S. §159 and other applicable financial management responsibilities.

6. Effective Date

This policy shall be placed into effect upon adoption by the Perquimans County Board of Commissioners, supersedes conflicting prior policy, and can be changed in the future should new policy be needed. Customer notification will be placed with written text on billing notices beginning with the next bill cycle and will remain there for three billing cycles.

This policy adopted this 4th day of May, 2026, by the Perquimans County Board of Commissioners.

(Seal)

Wallace Nelson, Chairman
Perquimans County Board of Commissioners

ATTEST:

Rebecca T. Corprew
Clerk to the Board of Commissioners

Perquimans County's Vision:

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Perquimans County TRAVEL POLICY

Perquimans County allows for reasonable reimbursements for expenses incurred when an employee travels on behalf of the County to conduct County business and attend meetings, trainings, and seminars that enhance the staff development of employees. The following policies relate to business-related travel reimbursements:

(a). Each employee wishing to attend any business-related travel including meetings, trainings and conferences must complete a travel authorization form to be signed by the Employee and their Department Head and submitted to Finance at least 5 working days prior to travel. The travel authorization must be approved at all levels PRIOR to any expense being incurred. Meeting/Training/Conference announcements/information should be attached and submitted with the travel authorization form. Upon return from business-related travel, a travel reimbursement request form documenting all expenses associated with business-related travel should be turned in to the Department Head. Travel reimbursements should be turned in at least monthly for each employee who has incurred travel expenses.

(b). Mileage: Perquimans County will reimburse for any mileage accrued on behalf of the County.

- If an employee is leaving directly from their residence, they can claim that mileage as long as it does not exceed the distance traveled from the office. If the employee leaves directly from the residence, and the total distance travel exceeds the distance that would have been traveled from the office, the employee must claim the lesser of the mileage.
- Travel to and from work to home is not reimbursable.
- Department Heads have the right to deny or reduce mileage reimbursement if they believe the mileage is fraudulent or incorrect.
- Mileage will be reimbursed at the current IRS rate, unless otherwise adopted by the Board of County Commissioners.

(c). Meals: Perquimans County will reimburse meals while conducting County business. Meals that are eligible include:

- Meals during the timeframe the employee is actually conducting County business (if not included as part of the meeting or registration for a meeting).
- Breakfast if the employee is staying overnight or if they are required to depart prior to 6:30am, they may claim breakfast for that day.
- Dinner if the employee is staying overnight or if they will not return home from County business till after 7pm.

The adopted meal limits include meal, drink (non-alcoholic), dessert, and tip. In special or extenuating circumstances, the County Manager may approve meals above the established limit.

Employees who use personal funds to purchase meals must submit receipts with their travel report to receive reimbursement, up to the allowable rate. Amounts up and above the allowable meal allowance will be the responsibility of the employee. Employees must submit the actual meal receipt which relates to the specific items ordered. This receipt is required to prevent fraud. Failure to provide this receipt will result in no reimbursement for that meal. Meals that are included in registration fees will not be reimbursed for a second meal.

Meal allowances are based on the State of North Carolina Office of State Budget and Management's rates. Please see the attached memo for up-to-date rates.

Employees who use County credit cards as authorized must submit credit card receipts with their travel report, in addition to the actual meal receipt. Charges that exceed the meal limit will be the responsibility of the designated employee with the credit card, and reimbursement to the County via payment or deduction from the overall travel reimbursement is required.

Perquimans County, under no circumstance, will provide reimbursement for or cover charges for alcohol or personal entertainment. These expenses are the sole responsibility of the employee. Attempts to obtain reimbursements for such charges, or other non-covered expenses, will result in disciplinary action.

(d) Hotels: Perquimans County will provide reimbursement for hotel accommodations if required for County business. If a meeting provides a block of rooms at a designated hotel, the County will cover this expense as long as it is reasonable and within market rates for the area. If an employee must secure their own lodging, the County will cover reasonable rates for the area as approved by the Department Head. The Department Head has sole authority to determine what is reasonable and may deny reimbursement if an employee elects to stay in a hotel that is deemed unreasonable.

(e) Other Policies:

- All travel must be pre-approved by Department Head or designated manager -Employees traveling with family or other non-County persons cannot claim reimbursement on behalf of those persons.
- Employees are encouraged to carpool and share rooms when possible and viable.
- Any misuse of County travel, fraudulent claims, falsified documents, or inappropriate behavior while on County business shall result in disciplinary action, up to and including dismissal.



PERQUIMANS COUNTY BOARD OF COMMISSIONERS

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CHAIRMAN

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VICE CHAIRMAN

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W. HACKNEY HIGH, JR.
COUNTY ATTORNEY

REBECCA T. CORPREW
CLERK TO BOARD

BRANDON S. SHOAF
COUNTY MANAGER

P.O. BOX 45
HERTFORD, NORTH CAROLINA 27944
TELEPHONE: 1-252-426-8484

April 6, 2026

To: County Commissioners
Department Heads

From: Casey White; Human Resources

RE: State Meal Allowance Rates - Effective July 2025

Perquimans County follows the State of North Carolina Office of State Budget and Management meal allowance rates for travel.

Those rates have been revised effective July 1, 2025.

They are now as follows:

Breakfast - \$10.60

Lunch - \$14.00

Dinner - \$24.40

(These rates are subject to change)

Perquimans County's Vision:

To be a community of opportunity in which to live, learn, work, prosper and play.

NORTH CAROLINA
PASQUOTANK COUNTY

ALBEMARLE DISTRICT JAIL
INTERLOCAL AGREEMENT

THIS AGREEMENT is entered into this _____ day of May, 2026, by and between the **COUNTY OF CAMDEN**, North Carolina, a body corporate and politic existing pursuant to the laws of the State of North Carolina, (“Camden”), **COUNTY OF CHOWAN**, North Carolina, a body corporate and politic existing pursuant to the laws of the State of North Carolina, (“Chowan”), **COUNTY OF PASQUOTANK**, North Carolina, a body corporate and politic existing pursuant to the laws of the State of North Carolina, (“Pasquotank”), and the **COUNTY OF PERQUIMANS**, North Carolina, a body corporate and politic existing pursuant to the laws of the State of North Carolina, (“Perquimans”):

W I T N E S S E T H:

Recitals

The following recitals are incorporated as an integral part of this Agreement.

WHEREAS, in 1971, Camden, Pasquotank and Perquimans County obtained legislation through the North Carolina General Assembly that allowed these three counties to create a regional jail (Chapter 341, House Bill 466); and

WHEREAS, the regional jail became known as the Albemarle District Jail (“Jail”); and

WHEREAS, the Jail has been composed of Camden, Pasquotank, and Perquimans County since its inception; and

WHEREAS, each participating unit’s financial contribution to the Jail is based on the latest federal census of population; and

WHEREAS, currently each participating unit’s financial contribution share is as follows: Camden County is 16.3%, Pasquotank County is 63%, and Perquimans County is 20.6%; and

WHEREAS, Chowan desires to become a participating unit of the Jail; and

WHEREAS, Chowan agrees to provide per capita funds for debt service, operations, maintenance and administrative costs; and

WHEREAS, the parties agree that each participating unit's financial contribution shall be based on the July 1, 2025, population of the respective counties, to be described further herein; and

WHEREAS, Chowan shall be allowed one representative on the Jail Commission; and

WHEREAS, in order to become a participating unit of the Jail, Chowan has agreed to the following terms as outlined herein; and

WHEREAS, the parties are authorized by N.C. Gen. Stat. §160A-461, Article 20, to enter into contracts or agreements with each other to execute this undertaking.

NOW, THEREFORE, in consideration of the terms, conditions, and covenants expressed herein the parties agree as follows:

1. Camden, Pasquotank and Perquimans County shall allow Chowan to be a participating unit in the Jail.
2. The financial contribution of each participating unit shall be based on the July 1, 2025, population of the counties and is as follows: Camden County is 13.5%, Chowan County is 17.3%, Pasquotank County is 52.1%, and Perquimans County is 17.1%.
3. Chowan shall:
 - a. Provide per capita funds for debt service, operations, maintenance and administrative costs based on the July 1, 2025, population (17.3%).

- b. Provide a “buy-in” amount of \$4,196,050 to Camden, Pasquotank and Perquimans. This amount shall be paid in fifteen (15) annual installments based on the July 1, 2025, population of each participating unit as referred to herein. Payments shall begin on July 1, 2026 and be due by August 1st of each year. Annual installments shall remain the same throughout the fifteen (15) year period even though the federal census may shift the percentages among the participating units for ongoing expenses, such as debt service, operations, maintenance and administrative costs.
 - c. Be responsible for a proportional share of the pending \$2,000,000 in capital costs (\$346,747) if the Jail does not receive the requested funds from the General Assembly in the state budget.
4. The Jail Commission membership shall be increased from four (4) to five (5) members to allow Chowan one representative on the Jail Commission.
5. The counties shall seek legislation to allow Chowan to become a participating unit of the Jail.
6. Chowan’s participation in the Jail shall begin July 1, 2026.
7. If Gates County joins the Jail, Chowan will receive a proportional share of the “buy-in.”
8. This Agreement may be amended with the approval of all the parties.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first above written, the Agreement having been approved by the respective governing bodies of both Pasquotank and Camden.

CAMDEN COUNTY

Dr. Jason Banks, Chairman
Board of Commissioners
Date: _____

ATTEST:

Clerk to the Board
(SEAL)

CHOWAN COUNTY

Bob Kirby, Chairman
Board of Commissioners
Date & Time: _____

ATTEST:

Clerk to the Board
(SEAL)

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Chowan County Finance Officer
Date & Time: _____

PASQUOTANK COUNTY

Lloyd E. Griffin, III, Chairman
Board of Commissioners

Date: _____

ATTEST:

Clerk to the Board
(SEAL)

PERQUIMANS COUNTY

Wallace Nelson, Chairman
Board of Commissioners

Date: _____

ATTEST:

Clerk to the Board
(SEAL)



REBECCA T. CORPREW
CLERK TO BOARD

BRANDON S. SHOAF
COUNTY MANAGER

PERQUIMANS COUNTY BOARD OF COMMISSIONERS

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W. HACKNEY HIGH, JR.
COUNTY ATTORNEY

PROCLAMATION HONORING THE LIFE AND LEGACY OF LLOYD RAY MORGAN

WHEREAS, Lloyd Ray Morgan, a lifelong resident of Perquimans County, North Carolina, passed away on March 14, 2026, at the age of 85, leaving behind a legacy of service, leadership, and compassion; and

WHEREAS, Mr. Morgan was born on June 9, 1940, and dedicated his life to his family, his community, and the betterment of Perquimans County; and

WHEREAS, Mr. Morgan was the longtime owner and operator of Best Buy Meats in Winfall, where he served not only as a businessman but as a trusted friend and neighbor, known for his generosity and his belief that no member of his community should go hungry; and

WHEREAS, Mr. Morgan faithfully served the citizens of Perquimans County through his civic involvement, including his role as a founding board member of the Winfall Volunteer Fire Department, his service as Mayor of the Town of Winfall, and his membership in the Perquimans Masonic Lodge; and

WHEREAS, Mr. Morgan was a member of Mt. Sinai Baptist Church, demonstrating a lifelong commitment to faith, fellowship, and service to others; and

WHEREAS, Mr. Morgan's greatest joy was his family, and he leaves behind a loving legacy through his wife of 65 years, Gloria Stallings Morgan, his children, grandchildren, great-grandchildren, and extended family, all of whom reflect the values he lived by; and

WHEREAS, the life of Lloyd Ray Morgan stands as an enduring example of integrity, generosity, leadership, and dedication to community, and his contributions have left a lasting impact on Perquimans County and its citizens.

NOW, THEREFORE, BE IT PROCLAIMED that the Perquimans County Board of Commissioners hereby honors and celebrates the life and legacy of Lloyd Ray Morgan, recognizing his many contributions to the community and expressing its deepest gratitude for his years of faithful service; and

BE IT FURTHER PROCLAIMED that the Board of Commissioners encourages all citizens to remember and reflect upon Mr. Morgan's example of service, kindness, and civic responsibility, and to carry forward his spirit of community in their own lives.

ADOPTED, this 4th day of May, 2026.

(SEAL)

Wallace Nelson, Chairman
Perquimans County Board of Commissioners

ATTEST:

Rebecca T. Corprew, Clerk to the Board
Perquimans County Board of Commissioners

Perquimans County's Vision:

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