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REGULAR MEETING

June 2, 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. Hoffler Kathryn M. Treiber

MEMBERS ABSENT:

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

Chairman Nelson called the meeting to order. Charles Woodard 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 amended 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, James W. Ward made a motion to approve the Consent Agenda. The motion was seconded by Timothy J. Corprew and unanimously approved by the Board.

A. Approval of Minutes: The minutes of May 4, 2026 Regular Meeting, May 18, 2026 Special Called Meeting, May 21, 2026, Work Budget Session were approved.

B. Tax Refund / Release Approvals:

Tax Refunds (Perquimans County):

Amanda Chappell Stallings ----- \$216.95
Situs error. Account No. 86311388

Meredith & Jason Slusher Timberlake ----- \$114.40
Albemarle Plantation listed incorrect boat. Boat was listed on another account. Account No. 265305

Ronald & Cynthia Kronz ----- \$2300.50
Owner has two properties side by side. House was originally listed on incorrect parcel. Account No. 491531

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

Table with 7 columns: Dept, Employee Name, Employee Status, Employee Job Title, Grade/Step, New Salary, Effective Date. Rows include personnel changes for Sheriff, DSS, Veterans Services, EMS, and Tax.

911	Kylie Felton	Removal from Roster	PT Certified Telecommunicator			04/15/2026
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D. Board Appointments:

- a. Senior Tarheel Regional Council Member –Application received from Erica Cartwright, employee of the Center for Active Living. Erica was appointed to this board with an unlimited term.
- b. Recreation Advisory Committee: Rodney Lassiter, James Bunch, George Long Jr, and Commissioner Joseph Hoffer were all appointed to serve on the Recreation Advisory Committee for another 3-year term.

**INTRODUCTION OF EMPLOYEES & RECOGNITIONS OF SERVICE**

The following new employees were introduced to the Board:

Department Head	Employee Name	Employee Job Title	Effective Date
Nick Lories	Keri Hobson	Water Clerk I	04/27/2026
Angela Jordan	Catherine Puhl	Social Worker I	05/01/2026
Angela Jordan	Tikeyla Alston	Social Worker I	05/01/2026
Angela Jordan	Brianne Green	Income Maintenance Caseworker	05/04/2026
Angela Jordan	Shamika Hinton	Income Maintenance Caseworker	05/01/2026

The following employees were recognized for their years of service:

Department Head	Employee Name	Employee Job Title	Service Time
Howard Williams	Amanda Layden	Water Clerk I	10 years
Brandon Shoaf	Rebecca Corprew	Clerk to the Board	20 years

**SCHEDULED APPOINTMENTS:**

1. Bobby Lowe – Trillium Health Resources Annual Report: Mrs. Bobby Lowe presented the Annual Report. The slideshow covered an overview of resources, Medicaid and Tailored Plan update, benefits plans for members, Perquimans County enrollment totals, and project updates, including substance abuse prevention projects; as well as contact information for accessing services.
2. Bill Jennings – Tax Administrator: Bill Jennings presented the collection report to the Board through May 2026.

**BUDGET PRESENTATION FY2026-2027**

County Manager Brandon Shoaf read the following budget message:

**To: Commission Chair, Board of Commissioners, and Citizens of Perquimans County**

I respectfully submit the proposed budget for Perquimans County for the Fiscal Year 2026-2027. 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 2026-2027.

**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, ultimately being presented to you. In total, the requests amounted to approximately \$29.7 million. That’s more than \$4 million dollars more than anticipated revenues for the upcoming fiscal year. The tax rate would have to be 19 cents higher to fully fund all requests of Perquimans County for the next year.

Total taxable value increased from \$2,038,025,494 to \$2,198,228,745. Budgeted sales tax revenues are expected to increase by over \$138,000 over the current fiscal year final projected amount. I project that we’re going to use around \$1.8 million of fund balance appropriation for fiscal year 25/26 budget. The proposed FY 26/27 budget allocates \$1,512,624 of fund balance.

The proposed tax rate for fiscal year 2026-2027 is 55 cents per hundred dollars of value, an increase of 3 cents over the current 52 cent rate. When compared to other Counties in the region, Perquimans’ tax rate will remain among the lowest in northeastern North Carolina.

## Financial Discussion

The County remains in excellent financial condition, and we will continue to make substantial investments in school spending, public safety, and personnel, while inflation is steadily driving up the cost of what it takes to do so. The County will take over ownership and maintenance of the Grammar School and Middle School once the Intermediate School opens in the fall of 2026.

There are several factors that have affected the expenditure projections for the upcoming fiscal year. First, the cost of insurance for employees is projected to increase by at least 5% to just less than \$10,000 per employee for the year. Because Perquimans is a member of the State Health Plan and participates in the State's pension plan, there is an additional 2.4% that we must cover in this budget for each member. For general employees the retirement contribution rate is 17.53%, up from 14.39% last year. For Law Enforcement Officers the rate is 24.5%, where last year was 21.08%.

Second, an almost complete salary study, that proposes bringing the county employees closer to market rates will add roughly 3% to the salary line items and subsequently benefits associated with that. The salary study final report also makes recommendations on changing the step and grade pay scale to a career long plan.

Third, and a burden that will continue to grow in the coming fiscal years, is the reduction in funding for Social Service work through HR 1. Reimbursables that were eligible at 50% fall to 25% and included changes to SNAP. Some clients will now have to prove they meet work requirements to continue receiving benefits in the programs.

Budget wide, capital requested needs have been funded at various levels. In the past few budget cycles, capital expenses have been completely cut. At some point those needs cannot be put off any longer. Included in those is a financing package that has no impact to FY 26-27 budget but will in future years. The package includes 8 patrol cars for the Sheriff Department, in car laptops and equipment and much needed EMS equipment that include heart monitors and Lucas devices.

## General Fund Budget Summary

The General Fund budget is \$27,141,980.74 for 2026-2027, an increase of \$2,095,334.48 from the current year's amended budget of \$25,046,646.26.

### General Fund Revenues

Property taxes account for most of the general fund revenues, and I've already described the conditions as they relate 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 \$537,783 compared to last year's budgeted amount, for a total of \$3,437,783.00.

\$675,000 is forecast to be added to Perquimans' sales tax allocation to reflect the additional services taxed by the General Assembly in 2016. Medicaid hold harmless payments from the State, which are tied directly to sales tax calculations, and are projected at \$200,000. Expected Land Transfer Tax revenues in FY 2026-27 are \$1,137,000.

### General Fund Expenses

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

Department/Agency	Proposed FY 26-27	% of Total GF
Perquimans County Schools	\$5,971,490	22%
Social Services	\$3,955,623.58	14.5%
Sheriff	\$2,946,273.33	11%
Emergency Medical Services	\$3,134,972.41	11%
911 Communications	\$1,200,947.85	4.4%
Albemarle District Jail	\$1,277,796	5%

## School Funding

As presented by the Board of Education and school central office staff earlier this spring, the Perquimans County School System has requested \$4,164,180 for school current expenses, an increase of \$564,180 over last year's County appropriation of \$3,600,000. The local current expense requested increase centers mostly around additional personnel and benefit cost, utility increases, pre-K costs, and child nutritional costs.

The proposed FY 2026-27 County budget sets the local current expense budget at \$3,882,090.00. The increased request and subsequent allocation will help cover expenses mentioned above. Also, the County took on additional annual debt service in the amount of \$637,800 for the new Intermediate School. Maintaining appropriation funding and paying the new debt service payment continues to be 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; \$615,000.

#### Building and Facility Initiatives/Capital Outlay

A significant increase in building maintenance is due to vacating the Grammar and Middle Schools. The County will have to cover the costs associated with keeping the schools in a condition that will make them useful once a repurpose is found. In years past there has been no capital expenditure, this budget frees up some funds for capital needs that have been put off. Some larger expenses include a portion of a new ambulance, fencing at the recreation center playground, new weapons for the Sheriff Deputies and another vehicle for DSS.

#### Personnel

The proposed FY 2026-27 budget contains a roughly 3% increase to the salary line items and benefits bases on those, to cover a minimal option of implementation for the salary study.

Steps and merits remain active for this budget, with an updated step and grade chart, one that is designed for a career with the County.

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 \$9,985 per employee per year. This amount includes a projected 5% increase in rates beginning in January.

#### Other Noteworthy Items

- Funding for the County Fire Departments increases to \$145,000 each, up from \$115,000 per department last year.
- Funding for the Perquimans County Library will be \$254,754.
- Funding for the Tri-County Animal Shelter will increase to \$161,000 to facilitate staff raises from the salary study in Chowan County and kennel additions and improvements.
- The Albemarle District Jail budget was reduced for Perquimans County by around \$22,000 due to Chowan County joining the Albemarle District Jail Authority.

#### **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 \$364,649.43. Salt and chemical supplies have increased significantly from year to year. Other capital expenditures include a first phase of remote read meters purchase and installs, expected to cost around \$500,000.

The total water fund budget for the Fiscal Year 2026-27 is \$3,383,950.16.

#### **Solid Waste Fund**

The proposed solid waste fee for FY 26-27 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 these

operational costs have increased significantly over the past couple of years and a new recycling contract may require an increase in fees soon. The total solid waste fund budget is projected at \$1,430,000.

## **Conclusion**

I'd like to thank the Department Heads for their cooperation, coordination and hard work in this budget process. I would also like to thank the Board of Commissioners for your input 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: 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 and especially Finance Officer Tracy Mathews. Without their help and expertise, this process could not have been completed.

At the request of the Chairman and Board of Commissioners, a public hearing has been scheduled for Monday, June 15, 2026, at 7:00 p.m. in the Perquimans County Library for public comment and to consider adoption of the budget.

Submitted by:  
Brandon S. Shoaf  
County Manager/Budget Officer

Chairman Nelson reminded the Board and the public of the Public Hearing scheduled for Monday, June 15, 2026 at 7:00 p.m. regarding the proposed 2026-2027 budget.

## **COMMISSIONER'S CONCERNS/COMMITTEE REPORTS**

Chairman Nelson shared the NC Education Lottery Annual Report to the Public for 2025 with the Board. The report highlights the impact across the state with funding through the lottery. In particular, the funding of the Perquimans Intermediate School at approximately forty-nine million dollars of lottery funds. Chairman Nelson stated that these funds allow our county to accomplish these goals. Chairman Nelson encouraged the Board to look through the book and see the progress made across our state over the last 20 years, including projects in neighboring counties. Chairman Nelson encouraged the Board to continue advocacy for our rural areas and educational goals.

## **OLD BUSINESS:**

County Manager Shoaf updated the Board regarding the timeline for moving into the Intermediate school. The students will begin classes in the new facility, but there will still be inventory and furniture at the old schools. The school system has requested additional time to vacate the two schools until October 1, 2026, and will continue to cover the costs of operations until they have fully vacated. Mr. Shoaf agreed to this arrangement with the school administration. In addition, Mr. Hite, the architect, plans to meet with Mr. Shoaf to discuss his initial ideas and plan for renovation of Hertford Grammar School in about two weeks.

County Manager Shoaf informed the Board that the Winfall Water Affluent Line Relocation is well underway. They company has bored the ground under the intersection and will be working to tie in the old line and get it to the creek.

County Manager Shoaf informed the Board that a new TDA Director has accepted the position as of this morning. She will be introduced at the next meeting.

County Manager Shoaf updated the Board about the Indian Summer Festival. The Downtown Hertford Committee is moving forward and securing sponsors.

County Manager Shoaf reported that the 4-H programs for summer are at the highest turnout in several years.

County Manager Shoaf updated the Board regarding the ADJ agreement that the Board approved previously. The agreement has not yet been presented because there are some legal changes happening Mr. Shoaf will bring that to the Board as soon as the agreement is available with the proper changes by Chowan County. The changes are regarding the census population.

County Manager Shoaf reports that he has received updates about the closing for MiTek. The attorneys hope to close just before or shortly after the beginning of the fiscal year 2026-2027.

County Manager Shoaf informed the Board that he has been helping the Town of Hertford apply for an EDA grant to fund the substation that will power the MiTek project and will also be a second delivery point for future growth of the Marine Industrial Park.

County Manager Shoaf shared a video highlighting the Marine Industrial Park, completed by ElectriCities, highlighting the unique position of our marine park along the coast of NC.

County Manager Shoaf also mentioned that our neighboring county property tax rates for the upcoming FY2026-2027 are as follows: Gates – three cent increase to 70 cents per hundred dollars assessed value; Pasquotank – four cent increase to 81 cents per hundred dollars assessed value; and Chowan – five cent increase to 60.25 cents per hundred dollars assessed value. County Manager Shoaf wanted to emphasize that Perquimans remains among the lowest property tax rates in our area.

## NEW BUSINESS

A. CLEANING CONTRACTS: County Manager Brandon Shoaf secured cleaning contractors for the Perquimans County Library at a cost of one thousand two hundred dollars (\$1,200.00) per month with Samantha Chappell; the Albemarle Commission at a cost of one thousand three hundred seventy-one dollars and seventy-three cents (\$1,371.73) per month with Skills, Inc.; and the Northeast Workforce Development Board buildings at a cost of four hundred thirty-nine dollars and ninety-three cents (\$439.93) per month, also with Skills, Inc. Mr. Shoaf recommended approval of the contracts as presented. Timothy J. Corprew made a motion to approve the three contracts as presented. The motion was seconded by James W. Ward and unanimously approved by the Board.

B. ALBEMARLE PLANTATION BRIC GRANT: Steve Harris and Mary Cassidy appeared before the Board to request approval to enter into a public-private agreement required for the BRIC Grant application, as well as a letter of intent. Brandon Shoaf reminded the Board and the public that the grant would involve no cost to the County because the County would serve only as a pass-through for the funds. He stated that the auditors had reviewed the arrangement and raised no concerns, and that the County Attorney had reviewed the final agreement. Although the application deadline is in July, the letter of intent must be submitted by June 10, 2026. The County Manager asked the Board to vote on the letter of intent at this time and explained that the agreement would be considered later, after the Board had reviewed the final draft of the application and supporting documents. Charles Woodard made a motion to approve the letter of intent. The motion was seconded by Timothy J. Corprew and unanimously approved by the Board.

## PUBLIC COMMENTS

Selina Reyos addressed the Board, asking to consider a 12-month moratorium on data center applications in Perquimans County, directing county staff to develop siting criteria, fiscal impact standards, and environmental disclosure requirements before any application is accepted. She provided the Board with a handout supporting her request. Chairman Nelson thanked Ms. Reyos for her comments.

## CLOSED SESSION:

Chairman Nelson stated that, pursuant to N.C.G.S. §143-318-11(5) and (6) the Board went into Closed Session to discuss a real property matter and a personnel matter, and to approve Closed Session Minutes. A motion was made by Kathryn Treiber, seconded by Charles Woodard 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 Timothy J. Corprew, seconded by James W. Ward, and unanimously approved by the Board.

Action was taken on the real property matter from the Closed Session. Timothy J. Corprew made a motion to sell point ninety-five acres (.95) of property within Parcel ID 5-0041-001, located behind the Winfall Fire Department to the Winfall Fireman's Association for five thousand dollars (\$5000.00) plus all associated costs including but not limited to a survey. The motion was seconded by James W. Ward and passed unanimously.

ADJOURNMENT

Chairman Nelson asked if there were any further comments or business to discuss. There being none, the Regular Meeting was adjourned at 9:06 p.m. on motion made by James W. Ward, seconded by Timothy J. Corprew and unanimously approved by the Board.

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Wallace E. Nelson, Chairman

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Clerk to the Board

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