

**Warren County Board of Commissioners
Budget Work Session
Warren County Armory Civic Center
June 3, 2013
5:00 p.m.**

SUGGESTED AGENDA

Discussion Items:

- 1. Floater Vehicle for Fleet Department**
- 2. Questions Regarding SEMAA Program**
- 3. Questions Regarding County Recreation Program**
- 4. Review of General Fund & Enterprise Funds Debt Schedules**
- 5. Departmental Cost Estimate for Staff County Attorney**
- 6. Error Correction and Addition to Proposed Budget**
- 7. Cost Estimate for Hendrick House Restoration**
- 8. Update on Request to add Full-Time ABC Employees to County's Group Health Insurance Policy**
- 9. Update on Implementation of the New Motor Vehicle Property Tax Collection System**

Discussion Item #1

Floater Vehicle for Fleet Department

Available AWD
 Seats Up to seven (available)
[Grand Caravan](#)

2013 Dodge Grand Caravan

Best selling and most awarded minivan ever⁺.
 MSRP* Starting At \$19,995 as shown starting at \$29,995

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Proposed Budget	25,350
Caravan	22,000
Savings	<u>3,350</u>
Vehicle Payments approx savings	1,121
Total Savings	<u>\$ 4,471</u>

VIEW ALL SHOPPING

Stow n' Go[®] seating
 45 Safety & Security and tech features
 283-hp 3.6L Pentastar[®] V6
[Special Edition models](#)
drive something different.

Preproduction models shown.



Durango Blacktop

Charger Daytona

Challenger R/T Redline

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DODGE GRAND CARAVAN SE

THIS VEHICLE IS MANUFACTURED TO MEET SPECIFIC UNITED STATES REQUIREMENTS. THIS VEHICLE IS NOT MANUFACTURED FOR SALE OR REGISTRATION OUTSIDE OF THE UNITED STATES.

MANUFACTURER'S SUGGESTED RETAIL PRICE OF THIS MODEL INCLUDING DEALER PREPARATION

Base Price: \$19,995

DODGE GRAND CARAVAN SE
Exterior Color: Stone White Clear Coat Exterior Paint
Interior Color: Black / Light Graystone Interior Colors
Interior: Cloth Low-Back Bucket Seats
Engine: 3.6-Liter V6 24-Valve VVT Engine
Transmission: 6-Speed Automatic Transmission

STANDARD EQUIPMENT (UNLESS REPLACED BY OPTIONAL EQUIPMENT)
FUNCTIONAL/SAFETY FEATURES

Advanced Multistage Front Airbags
Supplemental Side-Curtain Airbags in All Rows
Driver Inflatable Knee-Bolster Airbag
Supplemental Front Seat-Mounted Side Airbags
Child Seat Anchor System-LATCH Ready
Electronic Stability Control
Tire Pressure Monitoring Sensor
Speed Control
Keyless Entry with Immobilizer
Sliding Door Alert Warning
Power Door Locks
20-Gallon Fuel Tank
Selectable Fuel Economizer
Trailer Sway Damping

INTERIOR FEATURES

2nd-Row Bench w/3rd-Row 60/40 Stow 'n Go® Bench
Air Conditioning with Dual Zone Temperature Control
No Rear Air Conditioning or Heater
Steering Wheel Mounted Audio Controls
Tilt / Telescoping Steering Column
Uconnect® 130 CD/MP3
4 Speakers

Audio Jack Input for Mobile Devices
12-Volt DC Front and Rear Power Outlets
12-Volt Auxiliary Power Outlet
Power Windows with Driver's One-Touch-Down Feature
Dual Glove Boxes
Overhead Console
Lower Instrument Panel Storage Bin
Left Rear Quarter Trim Storage Bin
Rearview Day / Night Mirror
Second-Row Overhead Interior Assist Handles
Second-Row B-Pillar Assist Handles
Headlamps with Turn-Off Time Delay
Rear Dome Lamp
Front Courtesy / Map Lamps
Rear Grocery Bag Hooks

EXTERIOR FEATURES

16-Inch x 6.5-Inch Steel Wheels
225/65R16 BSW All Season Tires
Power Heated Exterior Mirrors w/ Manual Fold-Away
Tinted Glass Windows
Compact Spare Tire

OPTIONAL EQUIPMENT

Customer Preferred Package 29E **\$3,**
2nd/3rd-Row Stow 'n Go® w/3rd-Row Tailgate Seat
Second-Row Buckets with Fold-in-Floor Seats
Air Conditioning with 3-Zone Temperature Control
Rear Air Conditioning with Heater
Floor Console with Cup Holder
Body-Color Door Handles
Body-Color Body Side Molding
Body-Color Sill Applique
6 Speakers
Sunscreen Glass
Easy Clean Floor Mats
"Stow 'n Go" Badge
Uconnect® Hands-Free Group **\$1**
Uconnect® Voice Command with Bluetooth®
Bluetooth® Streaming Audio
SiriusXM Satellite Radio w/ 1-Yr Radio Subscription
For More Information, Call 888-539-7474
Leather-Wrapped Steering Wheel
Leather-Wrapped Shift Knob
Auto-Dimming Rearview Mirror w/ Microphone
Remote USB Port
17-Inch x 6.5-Inch Aluminum Wheels **\$5**
Anti-Lock 4-Wheel Disc Brakes
Compact Spare Tire
P225/65R17 BSW All Season Touring Tires
Flex Fuel Vehicle

DESTINATION CHARGE **\$91**

TOTAL PRICE: * \$25,275

WARRANTY COVERAGE

5-year or 100,000-mile Powertrain Limited Warranty.
3-year or 36,000-mile Basic Limited Warranty.
Roadside assistance; certain restrictions apply.
Ask Dealer for a copy of the limited warranties or see your owner's manual for details.

**5 YEAR / 100,000 MILE
POWERTRAIN WARRANTY**

Assembly Point/Port of Entry: WINDSOR, ONTARIO, CANADA

VIN: 2C4-RDGBGXDR-642526

L4-VON: 8465

1205

SHIP TO: 43197 34
SUPERIOR CHRY-DODGE-JEEP
120 U.S. HIGHWAY 158 BYPASS WEST
HENDERSON NC 27536-

SOLD TO: 66 43197
SUPERIOR CHRY-DODGE-JEEP
120 U.S. HIGHWAY 158 BYPASS WEST
HENDERSON NC 27536-

THIS LABEL IS ADDED TO THIS VEHICLE TO COMPLY WITH FEDERAL LAW. THE LABEL CANNOT BE REMOVED OR ALTERED PRIOR TO DELIVERY TO THE ULTIMATE PURCHASER.

* STATE AND/OR LOCAL TAXES IF ANY, LICENSE AND TITLE FEES AND DEALER SUPPLIED AND INSTALLED OPTIONS AND ACCESSORIES ARE NOT INCLUDED IN THIS PRICE. DISCOUNT, IF ANY, IS BASED ON PRICE OF OPTIONS IF PURCHASED SEPARATELY.



Discussion Item #2

**Questions Regarding
SEMAA Program**

Linda T Worth

From: Jackie Leath [jleath@co.warren.nc.us]
Sent: Tuesday, May 28, 2013 2:44 PM
To: 'Linda T Worth'
Subject: RE: SEMAA Program

I always appeal to Warren County students first, we serve more students from here than the other counties, but there is always room for more students.

I reached out again this year as in the past with the same results. As suggested by Jomil, I am talking with Northern Granville Middle and Henderson Collegiate principals about the possibility of satellite sites at their schools, where they would be responsible for teachers and supplies, we would supply the NASA curriculum and would not have any financial responsibility for these sites, but it would increase our participation numbers.

From: Linda T Worth [<mailto:lworth@co.warren.nc.us>]
Sent: Tuesday, May 28, 2013 2:32 PM
To: jleath@co.warren.nc.us
Subject: SEMAA Program

Jackie,

The Board of Commissioners asked me to get your input on the following:

1. Have we ever considered reserving so many spaces in our SEMAA program for Warren County students and filling any remaining spaces with youth from outside the County?

If so, how has this worked for the program?

2. Are you still reaching out to other jurisdictions to seek funding for our program? If so, what has been the result?

I will present your responses to the Board at their next work session on Monday, 6/3/13 at 5:00 p.m.

Any questions, please advise.

Thanks,
Linda

Linda T. Worth
Warren County Manager
P.O. Box 619
602 W. Ridgeway St.
Warrenton, NC 27589
Tele: (252)257-3115
Fax: (252)257-5971

“This institution is an equal opportunity provider and employer.”

“I have learned that success is to be measured not so much by the position that one has reached in life as by the obstacles which he has overcome while trying to succeed.”

BOOKER T. WASHINGTON

Linda T Worth

From: Linda T Worth [lworth@co.warren.nc.us]
Sent: Friday, May 31, 2013 3:57 PM
To: 'Linda T Worth'
Subject: FW: NUMBERS OF PARTICIPANTS

Linda T. Worth
Warren County Manager
P.O. Box 619
602 W. Ridgeway St.
Warrenton, NC 27589
Tele: (252)257-3115
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BOOKER T. WASHINGTON

From: Jackie Leath [<mailto:jleath@co.warren.nc.us>]
Sent: Friday, May 31, 2013 3:34 PM
To: 'Linda T Worth'
Subject: RE: NUMBERS OF PARTICIPANTS

Fall Session there were 94 Students

Halifax County	-16
Northampton	- 1
Vance County	- 21
Wake County	- 3
Warren County	-53

The Winter-Spring session we served 124 students:

Granville County	-16
Halifax County	-37
Northampton	- 9
Vance County	- 3
Wake County	- 2
Warren County	-57

Discussion Item #3

**Questions Regarding
County Recreation Program**

Linda T Worth

From: Dickie Williams [dickiewms@yahoo.com]
Sent: Tuesday, May 28, 2013 5:30 PM
To: Linda T Worth
Subject: Re: BOC Budget Questions

1. The Complex does not have a built in pitching mound on it on any of the fields. We use the high school field for just the 13-15 boys baseball. We still set up a concession stand on this field when we use it for games.
2. No basketball goals are in the plans at this time for the complex.
3. No pool at the complex unless they want one.

From: Linda T Worth <lworth@co.warren.nc.us>
To: 'Dickie Williams' <dickiewms@yahoo.com>
Sent: Tuesday, May 28, 2013 2:28 PM
Subject: BOC Budget Questions

Dickie,

The Board of Commissioners has asked me to secure answers to their questions below to be shared with them at our next budget work session scheduled for Monday, 6/3/13:

1. Why is the County Recreation Department using other schools ball fields instead of using the fields at the Recreation Complex. Some Board members have been contacted and advised that when we use the fields at the schools, we lose concession revenue.
2. Are there plans for basketball goals at the Recreation Complex?
3. Are their plans for a pool at the Recreation Complex?

Please email me your responses and I will present the information to the Board. Call me if you have any questions.

Thanks,
Linda

Linda T. Worth
Warren County Manager
P.O. Box 619
602 W. Ridgeway St.
Warrenton, NC 27589
Tele: (252)257-3115
Fax: (252)257-5971

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BOOKER T. WASHINGTON

Discussion Item #4

**General Fund
&
Enterprise Funds Debt Schedules**

GENERAL FUND
General Obligation and Installment Purchase Debt

as of 5/31/2013

Year	3/4/1991	3/14/2003	10/1/2006	10/1/2006	9/15/2006	1/16/2008	340,000	200,000	59,000	70,000	610,000	Veh & Equip.	Total General Fund
	Pub Impv	2,325,000	322,000	628,000	2,214,249	2,428,520	Amb. Storage Facility	National Guard Armory	Old Library Renov.	Mental Health Building Renov.	New High School		
	Medical Facility	Refinanced 9/4/2008	Law Enforcement Center Refinanced 10/28/2008	Animal Control Shelter Refinanced 10/28/2008	Recreation Complex Phase II	Warren County Library							
13/14	37,430	183,125	27,934	54,492	198,279	223,076	35,344	20,791	6,133	7,277	62,457	88,798	945,137
14/15	37,370	177,204	27,099	52,864	192,138	216,085	34,265	20,156	5,946	7,055	60,603	73,416	904,201
15/16	37,220	171,283	26,265	51,235	185,997	209,094	33,186	19,521	5,759	6,832	58,797	35,358	840,546
16/17	36,480	165,362	25,430	49,606	179,856	202,102	32,107	18,887	5,572	6,610	56,894		778,906
17/18	34,680	159,441	24,595	47,977	173,715	195,111	31,028	18,252	5,384	6,388	55,040		751,611
18/19	32,880		23,760	46,349	167,574	188,119	29,949	17,617	5,197	6,166	53,185		570,797
19/20	19,080		22,925	44,720	161,434	181,128	28,871	16,983	5,010	5,944	51,359		537,452
20/21			22,090	43,091	155,293	174,136	27,792	16,348	4,823	5,722	49,476		498,771
21/22					75,344	167,145	26,713	15,713	4,635	5,500	47,622		342,672
22/23							25,634	15,079	4,448	5,278	45,768		96,206
23/24							24,555	14,444	4,261	5,055	43,921		92,236
24/25							23,476	13,809	4,074	4,833	42,059		88,251
25/26													0
26/27													0
	235,140	856,414	200,097	390,334	1,489,630	1,755,996	352,920	207,600	61,242	72,660	627,179	197,573	6,446,785

6,446,785

As of	General Fd	Debt % to
FY14		
Assessed Value	Debt	Assessed Value
2,596,400,669	6,446,785	0.2483%

Discussion Item #5

**Departmental Cost Estimate
For
In-House Staff County Attorney**

PROPOSED COUNTY ATTORNEY DEPARTMENTAL BUDGET

<u>POSITIONS</u>	<u>SALARY GRADE</u>	<u>PROPOSED SALARY RANGE</u>			<u>PROPOSED SALARY</u>
		Min	Mid	Max	
County Attorney	35	64,300	83,742	103,182	85,000
Paralegal	20	30,931	40,283	49,636	30,931
Office Assistant	11	19,938	25,966	31,994	<u>19,938</u>
TOTAL SALARIES					135,869
FRINGES:					
Insurance					21,432
FICA					10,394
RETIREMENT					<u>9,606</u>
TOTAL FRINGES					41,432
TOTAL SALARIES/FRINGES					177,301
OTHER DEPARTMENTAL EXPENSES:					
Office Supplies					1,000
Travel Expense					3,500
Other Legal Expenses					15,000
Cell Phone					650
Telephone					500
Postage					250
Utilities					1,000
Maintenance					500
Copy Charges					550
Dues/Subscriptions					1,000
Computer Equipment					5,200
Office Furniture					5,000
Miscellaneous - Filing Fees, etc.					<u>3,000</u>
TOTAL OTHER EXPENSES					37,150
TOTAL COST					214,451

OTHER COST VARIABLES:

Additional Cost for Rental Space: 1,500 sq.ft. @\$11 = \$16,500

Purchase of New Telephone System: \$8,000 +-

COUNTY ATTORNEY SALARIES IN COUNTY'S WITH FULL-TIME STAFF ATTORNEYS

SALARY SOURCE: SOG County Salaries in North Carolina 2013

POPULATION SOURCE: US Census American FactFinder

<u>COUNTY</u>	<u>POPULATION</u>	<u>SALARY</u>
ALAMANCE	151,131	\$103,000
BRUNSWICK	107,431	\$122,086
BUNCOMBE	238,318	\$138,410
CATAWBA	154,358	\$112,323
COLUMBUS	58,098	\$69,871
CUMBERLAND	319,431	\$107,625
CURRITUCK	23,547	\$176,868
DAVIDSON	162,878	\$98,506
DUPLIN	58,505	\$89,676
DURHAM	267,587	\$171,131
FORSYTH	350,670	\$154,357
GASTON	206,086	\$144,508
GUILFORD	488,406	\$148,600
HALIFAX	54,691	\$98,370
HENDERSON	106,740	\$112,200
LEE	57,866	VACANT
MECKLENBURG	919,628	\$151,341
MOORE	88,247	\$105,377
NEW HANOVER	202,667	\$140,300
ONslow	177,772	\$123,600
ORANGE	133,801	\$137,700
PASQUOTANK	40,661	\$85,579
PITT	168,148	\$128,744
ROBESON	134,168	\$179,242
ROCKINGHAM	93,643	\$115,954
STANLY	60,585	\$80,632
WAKE	900,993	\$166,795
WARREN	20,972	\$85,000 (Proposed)
WASHINGTON	13,228	\$87,204
WAYNE	122,623	\$98,675

NOTES:

1. Salaries Less than \$100,000 are highlighted for Comparison of Jurisdiction Size & Salary Paid
2. Longevity is a factor to be considered when comparing reported salaries.

TABLE V. COUNTY ATTORNEY									
County	Comments	Full-time Salary	Retainer	Fees	Amount as Compared with Past	Reason if Higher	Services Covered by Retainer	Departments Served by County Attorney	
Alamance	1 assistant	\$103,000						ABCDEFHIJKLMOTUVWX	
Alexander	n/a	65,000		no data				no data	
Alleghany			15,000	\$0	normal		face	ABCDEFIKLMOPSTUVW	
Anson			12,413	20,206	normal		face	ABCDEFHIJKLMOPRTUV	
Ashie				37,306	higher	1		ABCDEFHIKLMOSTUWV	
Avery	n/a						acdef	ABCDEFGLMRSYVW	
Beaufort			28,043		normal		acdef	ABCDEFHIKLMRSTUVW	
Bertie				157,484	normal		acdef	ABCDEFHIKLMOPRSTUVW	
Bladen								ABCDEFHIKLMOPRSTUVW	
Brunswick								ABCDEFHIKLMOPRSTUVW	
Buncombe	1 assistant	122,086						ABCDEFHIKLMOPRSTUVW	
Burke	1 assistant	96,900						ABCDEFHIKLMOPRSTUVW	
Cabarrus		138,410						ABCDEFHIKLMOPRSTUVW	
Caldwell		92,700						ABCDEFHIKLMOPRSTUVW	
Camden			49,920	27,210	normal		face	ABCDEFHIKLMOPRTUV	
Carteret				36,191	normal			ABCDEFHIKLMOTUV	
Caswell								ABCDEFHIKLMOTUV	
Catawba								ABCDEFHIKLMOPRTV	
Chatham	1 assistant	112,323		no data	normal			ABCDEFHIKLMOTUVW	
Cherokee		76,000						ABCDEFHIKLMOTUVW	
Chowan			78,763	121,459	normal		acdef	ABCDEFHIKLMRSTUVW	
Clay			35,000				acdef	ABCDEFHIKLMOSW	
Cleveland				45,098	higher	5		AB	
Columbus			23,760	no data	normal	case load		ABCDEFHIKLMOPRSTUV	
Craven	assistant	69,871		119,750	normal		acde	ABCDEFHIKLMOTUV	
Cumberland		87,182			normal			X	
Currituck				250,000	normal			ABCDEFHIKLMOPRSTUV	
Dare		107,825						ABCDFGLMRSUTVW	
Davidson	2 assistants	106,226						ABCDFGLMRSUTVW	
Davidson	assistant	176,868						X	
Davis	assistant	43,561							
Duplin	see county manager							ABCDEFHIKLMRSTUV	
Durham	assistant	98,506						ABCDEFHIKLMOPRTUVW	
Edgecombe	assistant	96,700							
Forsyth		89,676	24,000	27,628	normal		acdef	X	
Franklin		36,240						ABCDEFHIKLMOPRSTUVW	
Gaston	2 assistants	171,131						X	
Gates	3 assistants	40,569						X	
Graham		154,357	44,000	1,371	normal		acdef	ABCDEFHIKLOUV	
Granville	5 assistants	91,437							
Greene	assistant	144,508		216,702	higher	1	acdef	ABCDEFHIKLMOPRSTUVW	
Guilford	assistant	78,312						ABCDEFHIKLMOPRSTUVW	
Halifax			8,000		normal			ABCDEFMLPRSV	
Harnett			7,800	238,760	no data		a	ABCDEFHIKLMSTUVW	
Haywood				115,053	normal		acdef	ABCDEFHIKLMOPRSTUVW	
Henderson		148,600						ABCDEFHILMNSTV	
Hertford	6 assistants	87,788						ABCDEFHILMNSTV	
Hoke		98,370						ABCDEFHIKLMOPRSTUVW	
Hoke			42,000				acdef	ABCDEFHIKLMOSTYVW	
Hoke		112,200			no data			ABCDEFHIKLMOTUV	
Hoke	assistant	85,688						ABCDEFHIKLMOTUV	
Hoke			64,225			1, 5	higher	ABCDEFHIMOPRSTUVW	

COUNTY ATTORNEY

General Definition and Conditions of Work:

Provides legal advice, opinions and representation for County Agencies and staff; researches legal issues and prepares related reports and paperwork; litigates on behalf of county agencies and staff; prepares for court, gathers evidence, negotiates possible settlements in the County's best interest; prepares opening and closing statements; and does related work as required. Work is performed under general supervision.

This is sedentary work requiring the exertion of up to 10 pounds of force occasionally and a negligible amount of force frequently or constantly to move objects; work requires reaching, fingering and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word, and conveying detailed or important instructions to others accurately, loudly, or quickly; hearing is required to perceive information at normal spoken word levels, and to receive detailed information through oral communications and/or to make fine distinctions in sound; visual acuity is required for preparing and analyzing written or computer data, determining the accuracy and thoroughness of work, operation of motor vehicles and equipment, and observing general surroundings and activities; the worker is not subject to adverse environmental conditions.

Essential Functions/Typical Tasks:

Provides legal research and advice; provides representation and consultation to County agencies and staff; responding to legal inquiries; rendering legal assistance and opinions; litigating cases; drafting ordinances; maintaining records and files; preparing reports.

Researches legal issues, and stays abreast of local, state and federal laws;

Provides legal advice to County Board and County agencies and staff;

Reviews documents and contracts for legal sufficiency and to protect County's interests;

Works on lawsuits, legal issues, and legal documents;

Reviews reports to be submitted to the County Board for legality of proposed actions and ordinances;

Prepares related reports and paperwork;

Drafts pleadings and briefs in support of County in court cases, drafts ordinances and regulations;

Prepares collection correspondence;

Writes legal opinions in response to requests from County Board and County agencies;

Performs related tasks as required.

Knowledge, Skills and Abilities:

Considerable knowledge of modern principles and practices of local and State laws and court decisions; considerable knowledge of legal research and the investigation, preparation and presentation of cases; ability to interpret and apply constitutional provisions, statutes, administrative regulations, court decisions, and other precedents; ability to analyze facts, evidence, and legal instruments; knowledge of legal procedures, practices and methods; ability to express conclusions and arguments clearly and logically in oral and written form; ability to establish and maintain effective working relationships with county officials, court officials, associates and the general public; ability to prepare and render legal opinions.

Education and Experience:

Any combination of education and experience equivalent to graduation from an accredited law school and at least three years professionally responsible professional legal experience.

Special Requirements:

Eligibility to practice law in the State of North Carolina and possession of all other qualifications as prescribed by State Statute. Possession of an appropriate driver's license valid in the State of North Carolina. A department/agency head must be a resident of Halifax County, or agree to become a resident within six (6) months from the date of acceptance of this position. Failure to become a resident of the county within the time allowed; unless a specific waiver is granted by the board of county commissioners, will be grounds for termination.

PARALEGAL I

General Definition and Conditions of Work:

Performs difficult administrative and technical work assisting with varied legal assignments, which may include the drafting, reviewing, preparing, and researching of legal instruments, opinions, forms, motions, and documents for an attorney's approval; and does related work as required. Work is performed under the supervision of a County Attorney.

This is sedentary work requiring the exertion of up to 10 pounds of force occasionally and a negligible amount of force frequently or constantly to move objects; work requires stooping, reaching, fingering, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels; visual acuity is required for preparing and analyzing written or computer data, determining the accuracy and thoroughness of work, and observing general surroundings and activities; the worker is not subject to adverse environmental conditions.

Essential Functions/Typical Tasks:

Conducting legal research for law and legal precedents; drafting and reviewing legal instruments; handling complaints and legal inquiries from the public; preparing and maintaining communications and records.

Conducts title searches of parcels, and notifies property owners;
Assists with tax foreclosures under the direction of County Attorney;
Assists with setting up and monitoring taxpayer payment arrangements;
Conducts legal research to include: reviewing case files; identifying legal issues and applicable precedent; and examining civil citations;
Coordinates activities with attorney and court officers by providing notice of activities and scheduling meetings to discuss cases;
Prepares and mails public hearing notices;
Works with Sheriff's Department and Tax Department in regard to foreclosures;
Drafts deeds and other real property conveyances/leases;
Prepares bank attachments, executions against personal property for levy and seizure of assets, and wage garnishments;
Maintains bankruptcy files and filings of tax claims with Federal Bankruptcy Court;
Duties may involve preparation in rights-of-way for water utility system improvement projects;
Performs related duties as required.

Knowledge, Skills and Abilities:

Considerable working knowledge of case, statutory, and common law; working knowledge of judicial and quasi-judicial procedures and the rules of evidence; familiarity with researching N.C. General Statutes; ability to perform legal research in accordance with preliminary instructions on methods or approach, availability of source material, and policy and precedent of the office; ability to summarize facts and evidence, and prepare legal instruments; ability to initiate, organize, and perform work independently; ability to communicate clearly and logically in oral and written form; ability to establish and maintain effective working relationships with co-workers, officials, and citizens.

Education and Experience:

Any combination of education and experience equivalent to graduation from an accredited school for paralegal training; or graduation from an accredited four-year college or university with a degree in English, Journalism; or a directly related 4-year degree and one year of substantive paralegal experience; or graduation from high school and three years of paralegal experience performing delegated, substantive legal work.

Special Requirements:

This position requires the ability to obtain Paralegal Certification from the N. C. State Board, usually, within one year of employment.

PARALEGAL II

General Definition and Conditions of Work:

Performs detailed paraprofessional work involving legal research, legal substantive work, and administrative procedures; work assignments are more varied in nature than those found at the Paralegal I level; does related work as required. The County Attorney supervises this position.

This is sedentary work requiring the exertion of up to 10 pounds of force occasionally and a negligible amount of force frequently or constantly to move objects; work requires stooping, reaching, fingering, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels; visual acuity is required for preparing and analyzing written or computer data, determining the accuracy and thoroughness of work, and observing general surroundings and activities; the worker is not subject to adverse environmental conditions.

Essential Functions/Typical Tasks:

Conducting and impacting legal research for law and legal precedents; drafting and reviewing legal instruments; handling a wide range of complaints and legal inquiries from the public.

Legal analysis and scope are more broad than Paralegal I level duties;

Conducts title searches of parcels, and notifies property owners;

Interprets or modifies legal documents and information based on precedent or procedures;

Performs as liaison with the Clerk of Court's Office, Tax Department, and Sheriff's Department;

Complex legal research to include: reviewing case files; identifying legal issues and applicable precedent; and examining civil citations;

Assists County Attorney with contract content by conforming old contracts for renewal through insertion of amended provisions;

Prepares correspondence and legal documents, writes complaints, issues subpoenas and completes and files appropriate forms;

Coordinates activities with attorney and court officers by providing notice of activities and scheduling meetings to discuss cases;

Tracks and calendars court cases and legal actions; notifies necessary parties of court dates;

Prepares and mails public hearing notices;

Prepares bank attachments; prepares executions against personal property for levy and seizure of assets; prepares wage garnishments;

Manages bankruptcy files and filings of tax claims with Federal Bankruptcy Court;

Duties may involve preparation in rights-of-way for utility system improvement projects;

Performs related administrative office duties as required.

Knowledge, Skills and Abilities:

Thorough knowledge of case, statutory, and common law; thorough knowledge of judicial procedures and the rules of evidence; ability to qualify for continued Paralegal certification; ability to perform legal research in accordance with preliminary instructions on methods or approach, source material available, and policy and precedent of the office; ability to conduct search of N.C. General Statutes and County Policy and Procedures; ability to summarize facts and evidence, and prepare legal instruments; ability to initiate, organize, and perform work independently; ability to communicate clearly and logically in oral and written form; ability to establish and maintain effective working relationships with co-workers, officials, and persons contacted in the course of work.

Education and Experience:

Any combination of education and experience equivalent to graduation from an accredited school for paralegal training and one year of experience as a paralegal; or graduation from an accredited four-year college or university with a degree in English, Journalism; or a directly related 4-year degree and one year

of substantive paralegal experience; or graduation from high school and five years of paralegal experience performing delegated, substantive legal work.

Special Requirements:

Possession of Paralegal Certification from the N. C. State Board.

**Correction & Addition
To
Proposed Budget**

- 1. Error correction to include cost of Life Insurance (\$64.80/yr./employee) for all Employees – Total increase in General Fund: \$19,159**
- 2. Request from Buildings & Grounds Manager to increase B&G Contingency by \$15,000 to cover repair/replacement costs for HVAC Units at the Law Enforcement Center - Total increase in General Fund: \$15,000**

Total increase to General Fund Budget to fund both requests: \$34,159

Discussion Item #7

**Cost Estimate
For
Hendrick House Restoration**

Creek Construction

252-257-1318

p.2

Creek Construction LLC

2035 NC Hwy 58
Warrenton, NC 27589

Home: 252.257.1318 Cell: 252.213.0155

Fax: 252.257.1318 e-mail: creekconstruction@embarqmail.com

BuilderNcVa.com

Date: 5/20/13

Customer: Warren County

Project: Hendricks House Restoration

Description

All figures are round estimates for a reasonable idea of what total cost may be for total implementation of each project.

Total implementation of some projects may not be necessary while some projects may become more involved.

Prices do not include zoning and building permits.

Thanks,

Victor Coleman

Creek Construction

252-257-1318

p.1

MAY 23 2013

Creek Construction LLC

2035 NC Hwy 58

Warrenton, NC 27589

Home: 252.257.1318 Cell: 252.213.0155

Fax: 252.257.1318 e-mail: creekconstruction@embarqmail.com

BuilderNcVa.com

Date: 5/20/13

Customer: Warren County

Project: Hendricks House Restoration

<u>Description</u>	<u>Estimate Price</u>
Foundation Repair	\$2,500.00
Floor Repair	\$5,000.00
Window Replacement	\$7,000.00
Carport and Flooring	\$6,500.00
Interior Repairs	\$8,000.00
All New Electrical	\$12,000.00
All New Plumbing	\$12,000.00
Replace Damaged Exterior Woodwork	\$2,000.00
All new Siding	\$15,000.00
New Standing Seam Metal Roof	<u>\$25,000.00</u>
Total	<u>\$95,000.00</u>

Discussion Item #8

**Update on Request to add full-time ABC Employees to
Warren County's Group Health Insurance Policy**

Linda T Worth

From: Ellen Tucker [etucker@hcwbenefits.com]
Sent: Thursday, May 30, 2013 11:45 AM
To: lworth@co.warren.nc.us
Subject: FW: Warren County - ABC Board

Linda:

Please see below for the final response from BCBSNC.

Regards,

Ellen



Ellen Tucker, CMCE
Principal
Heath & Welfare Consultant
etucker@hcwbenefits.com

Hill, Chesson & Woody

Employee Benefit Services

Triangle (919) 403-1986

Triad (336) 542-5010

Eastern NC (910) 202-4296

www.hcwbenefits.com

From: Dan Malloy [<mailto:Daniel.Malloy@bcbsnc.com>]
Sent: Thursday, May 30, 2013 11:42 AM
To: Ellen Tucker
Subject: RE: Warren County - ABC Board

Ellen,

For fully-insured groups, eligibility guidelines require that only employees working 30 or more hours per week may be covered on the medical plan. Warren County can only include employees of the ABC Board on the plan if they are employees of Warren County, paid by the County and work at least 30 hours per week for the County. If they work for and are paid by the ABC Board or another entity, they cannot be enrolled in Warren County's plan. This decision was reviewed by both Underwriting and Legal and no exception can be made.

Thanks

Dan Malloy
Major Accounts, Client Manager
Office (919)765-7144
Toll Free (800)446-8053 Ext. 57144
Fax (919)765-3888
daniel.malloy@bcbsnc.com

Discussion Item #9

**Update on Implementation of New Motor
Vehicle Property Tax Collection System**



NORTH CAROLINA
DEPARTMENT OF STATE TREASURER
STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

JANET COWELL
TREASURER

T. VANCE HOLLOMAN
DEPUTY TREASURER

Memorandum #2013-16

TO: Local Government Finance Officials

FROM: Sharon Edmundson, Director, Fiscal Management Section

SUBJECT: Implementation of the New Motor Vehicle Property Tax Collection System

DATE: May 23, 2013

As most of you know, 2013 is the year we will implement the changes to our motor vehicle tax system brought about by House Bill 1779, adopted in the 2005 session of the General Assembly. This bill substantially changes the way taxpayers pay property taxes on their motor vehicles. Equally important is what it does not change. Motor vehicle taxes are still local taxes, levied by local governments that are responsible for setting their tax rates. These taxes will, under the new procedure, be accounted for by the State through the DMV State Titling and Registration System (STARS) and distributed to counties one month in arrears through the Department of Transportation (DOT) finance department. The system will go live on July 1, 2013, with invitations to renew registrations being mailed for vehicles on which the registrations are due for renewal in September 2013.

The new system, marketed to taxpayers as "Tag and Tax Together," eliminates tax collections in arrears and requires the taxpayer to pay the property tax at the time of registration, with one exception. Taxpayers purchasing a car from a dealer may opt to take up to 60 days to pay the property tax. These taxpayers will receive limited registration plates (LRPs) that will expire 60 days from the purchase date, during which time it is expected that the taxpayer will have paid the tax. These taxpayers have the option of paying the tax at the time of purchase as well, and receiving full registration plates. Taxpayers renewing registrations must pay the property tax at the time of renewal – no exceptions. Taxpayers will pay their registration renewal and property tax to the Department of Motor Vehicles (DMV) by mail, online or in person. Taxpayers paying in person will do so through a license plate agency (LPA).

The LPAs will remit funds to DMV each day, with online payments being made directly to STARS. The VTS will be updated nightly for all payments. Taxpayers may pay with

cash, check, debit or credit cards. Funds will be remitted by DMV Finance to each county on the 10th of each month for the previous month's collections. If the 10th is not a workday the distribution will occur on the next workday. It will then be up to each county to distribute the appropriate funds to each municipality in its jurisdiction. Because the new system overlaps with the old payment in arrears system, counties will need to have both the old and new systems in place until all billings and due dates for collections cycle over to the new system. It is anticipated counties should budget at least six months operating costs for the old system during fiscal year 2013-2014.

Significant administrative cost savings should occur once the new system is fully implemented. According to a study from the N.C. Department of Revenue, administrative costs under the old system are around \$2.50 per tax bill. Costs for billing and collections under the new system are expected to be \$1.69 per customer. During the 2013-2014 fiscal year, units of government should expect a one-time increase in revenue due to the additional four months of collections attributable to switching to the new system (6 months under the old system and 10 under the new). Also, it is anticipated a portion of the unused DMV interest money collected for the implementation of the new system will ultimately be sent back to the counties, although it is unclear at this time when that distribution will occur. We highly recommend that units not budget that revenue in their 2013-2014 budgets at this time. Please remember that there will be no costs deducted from the distributions for the first two distributions as the system is fully implemented.

After July 1, 2013, all interest on late registered motor vehicles tax payments will stay with the county. (Please note: counties will still have to remit register of deed fees – a separate memo with a new remittance form will be distributed before July.) Counties will have data available as to which vehicles were due to be registered or renewed but were not. Owners that renew late but still within the same registration year keep the same renewal cycle and simply pay interest on the late payment. Owners that have not renewed within the registration year fall out of the VTS and become subject to personal property listing requirements, discovery and taxation. If these taxpayers later decide to renew the registration, they will pay the tax and registration for the current year through the combined system and the delinquent tax plus interest and penalties directly to the counties through the usual property tax payment methods. DOT Fiscal will be responsible for remitting payments under the new system to the counties, and they have advised payments will be sent out once a month around the 10th of every month, but no later than the 15th. If the distribution date is not a workday, payments will be distributed on the next work day but at least by the 15th. Counties will be responsible for remitting appropriate payments to municipalities or other taxing districts. Several reports will be available to provide the information necessary to account for and record the monthly distributions. All reports will be available in .xls or .csv format. For a complete listing of all available reports along with any suggestions or ideas you have for additional or future

reports, please contact David Baker, (919) 733-7711 or david.baker@dorn.com at the North Carolina Department of Revenue.

Accounting for Taxes Collected Through the New System:

G.S. 105-330.5(d) states that a county must include taxes on vehicles in the levy in the fiscal year in which the taxes are collected. Under the new system, there is no levy of tax on a registered motor vehicle until the tag is renewed or registered and simultaneously paid. The only exception to this is for taxes associated with LRPs, which are due 60 days from the date of issuance. Generally accepted accounting principles dictate that an asset cannot be recorded until the entity has an enforceable legal claim or until the revenue has been received. Under the Tag and Tax Together system, both of these acts occur simultaneously. Since the notice sent out to potential taxpayers is simply "an invitation to renew," no revenue or receivable should be recognized at the time of billing. The revenue should be recognized only when it is confirmed the taxpayer does wish to renew the vehicle, which will coincide with the payment of the motor vehicle tax.

Given these facts, these are our recommendations on how to account for the new process:

- Revenue should only be recorded when a vehicle is registered or renewed and the tax simultaneously paid. Please note, the only exception to this involves taxes associated with LRPs, which are discussed in detail further on in this memo.
- At fiscal year end, the only receivables associated with motor vehicle taxes will be a *due from other government* that should be recorded for the amount received in July for June collections and a taxes receivable for any amounts due as a result of LRPs.
- All collections will be remitted to the county from DOT Fiscal. The county will then be responsible for properly allocating revenues to municipalities and other taxing jurisdictions. Counties will need to enter into new inter-local agreements with their municipalities and districts if applicable regarding the allocation of costs that will be charged to the counties. The collection cost that will be charged is currently set at \$1.69 per transaction plus any applicable costs if a taxpayer made payment with a debit or credit card. Detailed reports will be available including the percentage being charged to the counties per transaction for debit and credit card payments.
- G.S. 159-13(b) (6) still limits a unit of government to budgeting no higher a collection percentage for the fiscal year's taxes than it collected in the immediately preceding fiscal year. For 2013-2014 we anticipate units will collect more than they are legally permitted to budget due to the increase we expect in motor vehicle tax collections. However, this will be a one-time occurrence as the higher percentage will be used for the 2014-2015 budget.

- Units should post their tax revenues at gross and record the expenditures separately. This will enable the unit to tie their tax revenues into their calculation of tax collection percentage. Also there has been much interest in tracking the cost of the new system and all collection costs must be recorded to enable management and statement users to evaluate the cost effectiveness of the new collection system.
- Since taxpayers purchasing a vehicle from a dealer will have the option of deferring payment of the property tax on that vehicle for 60 days, they will be issued a limited registration plate (LRP) and will receive a bill for the tax. Any of these taxes not paid at fiscal year-end should be reported as taxes receivable if material.
- G.S. 105-330.5(d) requires that motor vehicle tax revenue be recorded as revenue in the year in which it is received. GAAP requires that an asset be recorded when the revenue is received or when the government has an enforceable legal claim to the item. Both of these parameters indicate that motor vehicle tax revenue be recorded in the year of receipt, eliminating the recording of prepaid taxes for motor vehicle tax. Units that wish to track motor vehicle taxes paid in advance of the registration renewal date may do so and should be able to derive that information from the reports available in the VTS.

North Carolina Department of Revenue (NCDOR) will initially make several reports available to assist units in tracking and accounting for motor vehicle tax funding. However, NCDOR realizes this is a new process and welcomes any suggestions or ideas for future report requests. If you have any other questions, please contact Eric Toney at 919-807-2397 or via email at eric.toney@nctreasurer.com.