SUGGESTED AGENDA
Work Session in the
Armory Civic Center
501 US Hwy 158 Business E., Warrenton, NC

4:00 PM
October 16, 2024

Call to Order Work Session – Chairman or Designee
Moment of Silence & Pledge

Work Session Agenda

1. ADOPT SUGGESTED AGENDA

Conflict of Interest Disclosure Statement

"Members of the Warren County Board of Commissioners are advised, hereby, of their duty under the State Government Ethics Act to avoid conflicts of interest and the appearance of such conflict; and, further, are instructed to refrain from participating in any matter coming before this Board of County Commissioners with respect to which there is a conflict of interest or appearance of such conflict".

- In accordance with the State Government Ethics Act, it is the duty of every Board member to avoid both conflicts of interest and appearances of conflict.
- Does any Board member have any known conflict of interest or appearance of conflict with respect to any matter coming before this Board today?
- If so, please identify the conflict and refrain from any undue participation in the particular matter involved.

2. HUMAN RESOURCES POLICIES UPDATE

3. PROPOSED LANDSCAPING DESIGN REQUIREMENTS - MARK BLOOMER, PLANNING AND ZONING DIRECTOR

4. PUBLIC HEARING

A. 2nd CDBG Public Hearing

5. INTRODUCTION OF SENIOR CENTER DIRECTOR MALANA WILLIAMS

6. FOLLOW UP TO PUBLIC HEARING

A. Consider Approval of Resolution for Warren County Application for Community Development Block Grant - Neighborhood Revitalization Funding

7. DISCUSSION ITEMS

A. 2025 Revaluation Process Update and Schedule of Value (SOV) Discussion by Pearson Appraisals Inc. - John Preston, Tax Administrator

B. Request to restrict Triangle North Incoming Regional Revenues for Economic Development -

Charla Duncan, Community & Economic Development Director

C. Update on House Bill 10 and Completing Access to Broadband (CAB) Grant Matching Funds - Charla Duncan, Community & Economic Development Director

D. Consider the Creation of a Warren County S-Line Working Group with the Town of Norlina and the Kerr-Tar Regional Council of Governments - Charla Duncan, Community & Economic Development Director

E. Consider Approval of Additional Full Time Administrative Assistant in Public Utilities - Eric St. Sing, Public Utilities Director

F. Strategic Plan Accomplishments Report - Hannah Jones, Americorps Lead for NC Fellow

G. Recommendation to Amend Fire Departments Contracts for Audit Requirements - Nikki Dickerson, Finance Director

H. Recommendation to Write-Off EMS Delinquent and Uncollectable Accounts - Nikki Dickerson, Finance Director

I. Consider Approval of Bid from Gupton Services for Health Department Roof Insulation and Membrane in the Amount of $89,125 and Authorize County Manager to Execute Related Documents - Marshall Brothers, Public Works Director

J. EMS 24/72 Schedule Policy Updates - Chris Tucker, Emergency Services Director

8. CLOSED SESSION IN ACCORDANCE WITH NCGS 143-318.11(a)(5) FOR PERSONNEL MATTERS

9. ADJOURN October 16, 2024 BOARD MEETING

WARREN COUNTY
PLANNING, ZONING & CODE ENFORCEMENT

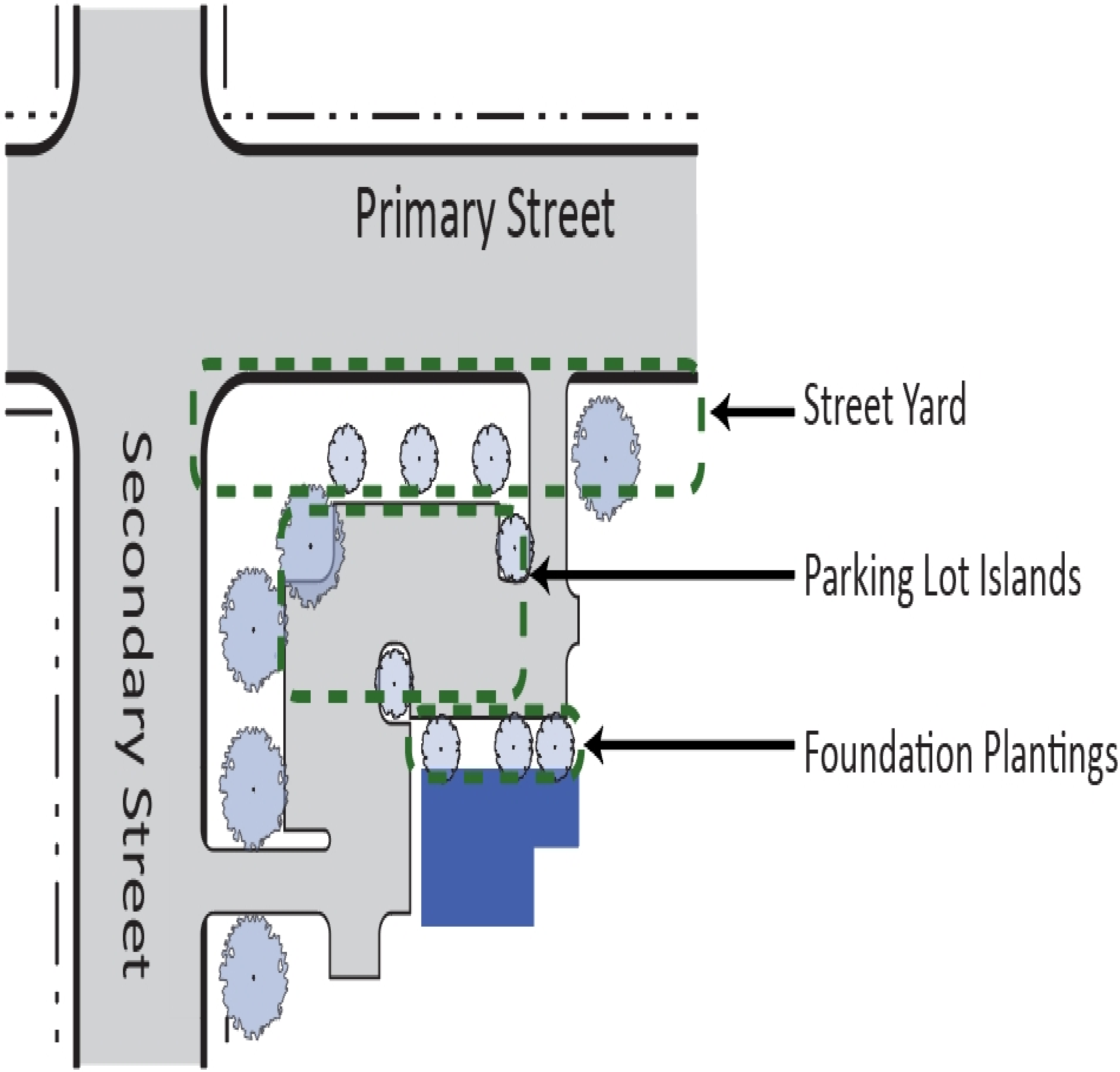
To: Warren County Board of Commissioners
From: Mark Bloomer, Director
Date: October 10, 2024
Re: Proposed Landscaping Design Requirements

Warren County's Planning Board requested several months ago that staff develop design requirements for new businesses in Warren County. Staff coordinated with the Planning Board to develop the following requirements. These requirements were approved by the Planning Board at their October Meeting after revisions to the proposed requirements were made at their September meeting.

The proposed commercial design requirements apply to all new construction as well as significant improvements to existing commercial buildings in Lakeside Business and Neighborhood Business zoning districts. The proposed design requirements require a site plan as well as a landscaping plan, and they require frontage landscaping to consist of canopy trees or understory trees and shrubs or native grasses. Plantings may be evenly spaced in a street planting yard or clustered within parking lot islands or as foundation plantings.

A valid site plan approval is required prior to issuance of a zoning permit or building permit. The proposed requirements also provide installation requirements for the landscaping, and the requirements have some built-in flexibility to provide the business or property owner with some options. The proposed requirements also encourage tree preservation, and they require screening for trash collection and recycling areas as well as for outdoor storage areas. These changes will dramatically improve the aesthetics of new and expanding businesses in LB and NB districts without being too onerous for the business owners.

Definitions for Building Frontage, Outdoor Storage, Canopy Trees and Understory Trees have also been created. We are also proposing to reduce the number of parking spaces required for retail stores. Currently one space for each 200 square feet of sales area in the building plus one space for each two employees is required. We are proposing to change this to require one space for each 300 square feet of sales area in the building. This change will still require ample parking, but also save business owners substantial costs on paving. These savings will offset the cost of the required landscaping. The proposed changes are supported by the 2022 Comprehensive Development Plan, have been customized to fit Warren County, and they will help to make our County even more beautiful than it already is.


Primary Street
Secondary Street
Street Yard
Parking Lot Islands
Foundation Plantings

J. ***Commercial Development Requirements:*** The following commercial design requirements apply to all new construction and sites or significant improvements of existing commercial buildings and sites in the Lakeside Business and Neighborhood Business Districts. Significant improvements are defined for the purposes of this ordinance as increasing building area by over 25% or improvements that amount to greater than 50% of the property value.

1. A site plan and landscape plan (landscape plan can be incorporated into site plan) are required for new construction or expansion of existing commercial building in the Lakeside Business and Neighborhood Business Districts.
    - I. ***Site Plan:*** A site plan shall be submitted to the Warren County Planning, Zoning, & Enforcement Department prior to any site disturbance. A valid site plan approval is required prior to issuance of a zoning permit or building permit. A site plan must be accompanied by scaled drawings that, at a minimum, show the following:
        - a. Boundary survey of the tract showing courses and distances and total acreage, including zoning, land use, and lot lines of all contiguous properties.
        - b. Existing vegetation and areas of mature forest canopy.
        - c. Flood hazard areas including base flood elevation.
        - d. Topographic contours at a maximum of two-foot intervals showing existing grades.
        - e. Existing zoning districts, as appropriate.
        - f. Setbacks
        - g. Existing and proposed water, sanitary sewer, storm sewer, storm water control facilities, communications, natural gas, and electric utilities, including all such easements.
        - h. Site data including vicinity sketch, north arrow, engineering scale ratio, title of development, date of plan, name and address of owner and developer, and person or firm preparing the plan.
        - i. Landscape Plan: A landscape plan shall be submitted with the site plan. A landscape plan must contain the following information:
            - a. An accurate drawing of property boundaries.
            - b. A development summary including the total acres in the development, proposed use(s), required parking, provided parking spaces, and total building square footage.
            - c. The location of proposed or existing building(s), driveways, parking areas, required parking spaces, traffic patterns, and sight design triangles (as required by NCDOT).
            - d. Location of existing overhead utilities.
            - e. Plan of required landscaping as described in Section J.2.
            - f. Plant lists with common names, quantity, and spacing.
            - g. Name of the project, owner, name and address of engineer, scale, date, legend, and north arrow.
        - j. Minor changes or approved plans may submit an abbreviated site plan. An abbreviated site plan shall be allowed when a proposed change is physically limited to only a contained portion of the site. An abbreviated site plan may include only that portion of the site plan which is being altered. The Planning and Zoning Administrator shall determine when an abbreviated site plan may be submitted for a detailed site plan and what items must be included.
        - k. Where possible, the information in preceding paragraphs can be submitted on the preliminary plat.
2. ***Landscaping:*** All new buildings and buildings with significant improvements must have a landscaped street yard between the building frontage and primary street. This street

yard shall include frontage landscaping to provide shade, screen views, mitigate runoff, and provide aesthetic appeal. Landscaping shall comply with the following requirements:

I. Frontage Landscaping

a. Plantings shall include one (1) canopy tree every fifty (50) linear feet~~,~~ or one (1) understory tree per every thirty-three (33) linear feet of road frontage, and twelve (12) shrubs per one hundred (100) linear feet of road frontage. Plantings may be evenly spaced in a street planting yard or clustered within parking lot islands or as foundation plantings.

b. Street yard planting strips between parking lots and the edge of the property line must be at least 8 feet wide.

c. Landscaped parking lot islands must have an area of at least 150 square feet.

d. Where overhead utility lines are present, understory trees with a height of less than thirty (30) feet at maturity shall be used in place of the canopy tree requirement.

e. Native trees and shrubs are encouraged. Large ornamental grasses may be substituted for shrubs.

f. Bradford Pear, mimosa, tree of heaven and other plants listed invasive plants with the North Carolina Forest Service or NC State Extension are not permitted to be used to fulfill landscaping requirements.

II. Screening

a. Trash collection and recycling areas shall be located on the side or rear of the building and shall be screened from view from adjacent properties and public rights-of-way. These service areas shall be screened by walls, gates, opaque fencing or evergreens. Height of screening shall be at least 6 feet within 3 years of installation.

b. Outdoor storage must be located at least 15 feet from the public right-of-way and at least 25 feet from abutting residential lots or districts and screened by an opaque fence or evergreen hedge from public right-of-way and adjacent residential lots or districts.

c. Screening must be maintained in good repair or health.

III. Buffering: When adjacent to existing residential use or zoned property, buffering requirements must also be met as specified in Section I.E. of this ordinance.

IV. Planting Installation

a. Canopy trees must have a minimum height of 6 feet and a minimum diameter of 2" (measured 6" above the ground) at installation.

b. Understory trees must have a minimum height of 4 feet and a minimum diameter of 1" (measured 6" above the ground) at installation.

c. Shrubs and ornamental grasses must have a minimum height of 18" at installation.

d. All trees and shrubs shall be properly planted and mulched (3-4" layer).

V. Tree Preservation and Additional Landscaping Credit

a. Tree preservation is encouraged on all properties located in the Neighborhood Business and Lakeside Business Districts. Existing trees with a diameter at breast height (dbh) of 8" or more can count toward required tree totals if the critical root zone of the tree is not disturbed.

b. The minimum required off-street parking spaces specified in Section III of this ordinance may be adjusted by up to 33% by the Planning Director under the following conditions:

   a. When it has been determined that the reductions are necessary to preserve a healthy tree or trees.

   ~~a.~~b. Additional landscaping or stormwater retention areas will be provided that exceed required minimums.

Dry cleaners, laundries	One (1) space for each two employees, plus reservoir space equal to five (5) times the capacity of the laundry.
Funeral homes or mortuaries	One (1) space for each three (3) seats in the chapel, plus off-street passenger loading accommodation for ten (10) cars and one space for each two employees.
Furniture stores	One (1) space for each two hundred (200) square feet on sales floor area below five thousand (5,000) square feet plus one space for each four hundred (400) square feet above five thousand (5,000) square feet, plus one (1) space for each two (2) employees.
Golf courses, including miniature golf	Three (3) spaces for each hole, plus one (1) space for each two (2) employees.
Homes for the aged including retirement communities	One (1) space for each four (4) beds plus one (1) space, plus one (1) space for each two (2) employees.
Home occupations	One (1) off street space for each person employed plus sufficient off-street spaces for patrons, not to be in a required front yard.
Hospitals	One (1) space for each bed, plus one (1) space for each staff doctor, plus one (1) space for each two (2) employees on the largest shift.
Kindergartens, nurseries, elementary and junior high schools	Three (3) spaces for each classroom plus off-street passenger loading arrangements.
Library, museum, art gallery or other cultural facility	One (1) space for each two hundred (200) square feet of gross floor area for use by the public.
Medical offices and clinics	Four (4) spaces for each doctor, plus one (1) space for each employee.
Multi-family residences	Two and one-half (2 ½) spaces for each dwelling unit.
Restaurants, excluding drive-in	One (1) space for each three (3) seats in the business.
Retail stores, not otherwise specified	One (1) space for each ~~two~~ three hundred (3~~2~~00) square feet of sales area in the building~~, plus one (1) space for each two employees.~~.
Senior high schools, trade and vocational schools, business and professional schools, colleges and universities	Five (5) spaces for each classroom plus off-street passenger loading arrangements.
Service station	Four (4) spaces for each grease or wash rack.
Single and two (2) family residence	Two (2) spaces for each dwelling unit.
Tourist homes and room renting	One (1) space for each guest room, plus one (1) space for each two (2) employees.

Board of Adjustment: The convening body of members appointed by the Warren County Board of Commissioners charged with hearing and deciding on Special use permits, Variances and Appeals from orders and Interpretation of the Planning and Zoning Administrator.
Board of Commissioners: The governing body of Warren County.
Bona Fide Farm: Except as provided in G.S. 106-743.4 for farms that are subject to a conservation agreement under G.S. 106-743.2, bona fide farm purposes include the production and activities relating or incidental to the production of crops, fruits, vegetables, ornamental and flowering plants, dairy, livestock, poultry, and all other forms of agricultural products as defined in G.S. 106-581.1 having a domestic or foreign market.
Buffer: A fence, wall, hedge, or other planted area or device used to enclose, screen, or separate one use or lot from another.
Building: Any structure enclosed by exterior walls and a roof constructed or used for a residence, business purposes, or accessory thereto; and including but not limited to manufactured structures, garages, tents, lunch wagons, dining cars, trailers, mobile homes, and carports. Any structure used or intended for supporting or sheltering any use or occupancy.
Building Frontage: The portion of a building's façade that lies parallel to the primary street.
Building Height: The vertical distance measured at the front elevation to the highest point of the building. Spires, cupolas, chimneys, antennae attached to a building, and/or projections from buildings, radios, TV, communications, telecommunication, and water towers are not to be included in the calculations of building height.
Building Setbacks: The minimum distance from the surveyed property line to the closest projection of the exterior face of buildings, walls, or other form of construction (i.e. decks, landings, terraces, porches, and patios on grade).
Building Site: Any lot or portion thereto, of a parcel of land upon which a building or buildings may be erected in conformance with the provisions contained herein.
Built-Upon Area: Built-upon areas include that portion of a development project that is covered by impervious or partially impervious surfaces, including buildings, pavement, and recreation facilities.
Bulletin Board: A board or structure not to exceed sixteen (16) square feet in size that is used for posting bulletins, notices, advertisements or signs.
Campground: Land upon which, for compensation, shelters (such as tents, travel trailers, and recreational vehicles) are erected or located for occupation by transients and/or vacationers. They may include such permanent structures and facilities as are normally associated with the operation of a campground.
Car Wash: A building, or portion thereof containing facilities for washing automobiles or other vehicles, using production line methods with a chain conveyor, blower, or other mechanical devices; or providing space, water, equipment, or soap for the complete or partial hand washing of automobiles, whether washing is performed by the operator or by the customer.
Certificate of Occupancy: A legal document issued by the local building inspector (Warren County Code Enforcement Officer) to the owner of a premises attesting that the premises have been built and maintained according to the provisions of State building codes (State of North Carolina and/or National Building Code), such as those that govern building, fire, mechanical, electrical and plumbing codes.
Church: A building or structure for public worship of religion. This term shall refer to all religious denominations.
Club or Lodge (Private, Nonprofit, Civic, or Fraternal): An association of persons, who lease a building, or portion thereof, the use of such premises being restricted to members and their guests.
Cluster Development: A use that keeps land in open space and protects natural resources which requires buildings to be concentrated on a specified area of total acreage.
Common Area/Open Space: A parcel or parcels of land, or an area of water, or a combination of both land and water, within the site designated for development and designed and intended for the use and enjoyment of residents of the development not including streets or off-street parking areas.
Condominium(s): A system of ownership of individual units in a multi-unit structure combined with joint ownership of commonly used property (e.g., sidewalks, hallways, stairs, and open space/common area).

Machine and Welding Shop: A business primarily engaged in fabrication, assembly and testing of parts or products. Generally, machine shop jobs are low volume (production) using machine tools such as lathes, automatic screw machines; and machines for boring, grinding, milling and welding.
Manufactured Home: A factory built structure, as determined by the Housing and Urban Development Department (HUD) of the Federal Government, composed of one or more components, each of which is manufactured or constructed under the authority of 42 United States Code Section 5401, the National Manufactured Home Construction and Safety Standards Act, and is to be used as a place for human habitation, but which is not constructed or equipped with a permanent hitch or other device allowing it to be moved other than for the purpose of moving to a permanent site, and which does not have permanently attached to its body or frame any wheel or axles **(NOTE - Recreational vehicles or travel trailers (campers) are not manufactured homes).**
Manufactured-Mobile Home Park: Any lot or part thereof, or any parcel of land which is used or offered for location for two (2) or more manufactured-mobile homes (defined in this ordinance), regardless of whether or not a charge (fee) is made for such accommodations. Provided, however, the provisions of this ordinance shall not apply to home spaces allocated by the property owner without charge to person related to the property owner by blood or marriage or to tenant farmers employed by said owner for the purposes of engaging in agricultural pursuits on the premises (for this definition and defined in this Section, "family" is defined as any number of related people or not more than two unrelated people living together as a single housekeeping unit).
Mini-Warehouse/Storage Facilities: A building, or group of buildings, in a controlled access and/or fenced compound that contains varying sizes of individual, compartmentalized and controlled access stalls or lockers for the dead storage of a customer's goods or wares. No sales, service, or repair activities other than the rental of storage units are permitted on the premises.
Mobile Home: See Manufactured Home.
Mobile Home Park: See Manufactured-Mobile Home Park.
Modular Home: A factory built home certified as meeting the North Carolina Building Codes and associated codes as applicable to modular housing. A modular home is subject to the same standards as a site-built home.
Non-conforming Lot: A lot existing at the effective date of this ordinance or any amendment to it (and not created for the purpose of evading the restrictions of this ordinance) that cannot meet the minimum area or lot width or depth requirements of the zone in which the lot is located.
Non-conforming Use: A use of buildings or land not conforming to the regulations of the district in which such building or land is situated but was lawful before adoption of this ordinance.
Nuisance: Anything that interferes with the use or enjoyment of property, endangers personal health or safety, or is offensive to the senses (sight, smell, touch, hearing, and taste).
Nursing Home: See also Homes for the Aged.
Outdoor Storage: General outdoor storage is defined as equipment lay down yards, salvage yards, vehicle junk yards, overnight outdoor storage of shipping containers, lumber, pipe, steel, junk, vehicle storage (rental, wholesale, or bulk), bulk storage of stone, gravel, mulch, and other similar merchandise, material, or equipment.
Parking Lot: An area or plot of land used for the parking of vehicles, either as a principle use or as an accessory use.
Parking Space: A graded and surfaced storage space for one automobile, plus the necessary access space. It shall always be located outside the dedicated street right of way. Parking space sizes shall be: for Angle Parking (Min. 8.5 ft.x20 ft. measured parallel to the vehicle) and 90 Degree Parking (Min. 9 ft.x20 ft.).
Parking Space, Off-Street: A parking space located outside of a dedicated street right of way.
Person: Includes a firm, association, organization, partnership, corporation, trust/company as well as an individual.
Planned Unit Development – Commercial Residential (PUD-CR): A form of development which combines commercial and residential development (mixed-use) only on commercially zoned properties per this Ordinance. This development would be characterized by a unified site design combining uses permitted in the Lakeside business (LB) and/or Neighborhood Business (NB) districts combined with housing units, clustering buildings, providing common open space, density increases, and mix of residential building types/land uses. It permits the planning of a project and the calculation of densities over the entire development, rather than on an individual lot-by-lot basis. For this definition (and as relates to Cluster Development) for zero (0) side and/or rear yard setbacks (townhouse and/or condominium development), a zero (0) side and/or rear yard setback is within the development only and does not refer to the setbacks that abut adjoining properties (relates to the sides of dwelling units that face open space areas).

- Utility Easements/Lease Agreements - Utility easements shall be shown on subdivision plats as required by this ordinance; however, utility easements and utility lease agreements for distribution boxes or structures shall be exempt from the subdivision regulations.
- Conservation Easements
- Estate Exclusion - A voluntary partition of land or subdivision of land made for dividing the estate of a decedent among his/her heirs, whether the decedent died testate or intestate. In the event of a transfer or division of an estate in which interior parcels do not abut a public road, each such parcel must have an approved access to a public road with a minimum of a fifty (50) foot right of way.

Substantial damage: Damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

Timeshare: A form of property ownership under which a property is held by a number of people, each with the right of possession for a specified time interval.

Tourist Home: See Bed and Breakfast.

Tower Height: The vertical distance measured from the ground to the uppermost point of the tower, including the antennas and lightning rod.

Townhouse: A dwelling unit as part of a structural arrangement of two (2) or more single family attached dwellings joined by common walls on not more than two (2) opposite sides with the uppermost story being a portion of the same dwelling located directly beneath at the grade or first floor level and having exclusive individual ownership and occupant rights of each dwelling unit including, but not limited to, the land area directly beneath the dwelling. Said units have separate entrances to the outside and are entirely separated from each other by walls that meet North Carolina Building Standards.

Trailer: Any vehicle or structure originally designed to transport something or intended for human occupancy for short periods of time. Trailers shall include the following: (1) house trailer - A vehicular, portable structure built on a wheeled chassis, designed to be towed by a self-propelled vehicle for use for travel, recreation, or vacation purposes, having a body width ten (10) feet or less or a body length thirty-two (32) feet or less when equipped for road travel, (2) camping trailer-A folding structure manufactured of metal, wood, canvas, plastic, or other materials, or any combination thereof, mounted on wheels and designed for travel, recreation, or vacation use, or (3) trailer-vehicle hauled by another vehicle; designed to transport vehicles, boats, or material.

Tree, Canopy: A large tree growing to over 40 feet in height at maturity, usually Deciduous, that is planted to provide canopy cover shade.

Tree, Understory: A small to medium tree, growing 15 feet to 40 feet in height at maturity, that is planted for aesthetic purposes such as colorful flowers, interesting bark, or fall foliage.

Use: The purpose for which land or structures thereon are designed, arranged or intended to be occupied or use; or for which it is occupied, maintained, rented or leased.

Use, Special: A use permitted in a zone only after specific findings by the Board of Adjustment.

Use by Right: A use, which is listed as a non-specially permitted activity in this ordinance.

Variance: A modification or alteration of any of the requirements of this ordinance.

Warehouse: A building or compartment in a building used for the deposit, safekeeping or selling of goods.

Watershed: The entire land area contributing surface water drainage to a specific point (e.g., the water supply intake, lake area).

Wetlands: Those areas that are defined as wetlands by the United States Army Corps of Engineers from time to time.

Yard: Any open space on the same lot with a building and unoccupied from the ground upward except by trees, shrubbery or fences.

Zero Lot Line: A term generally used to describe the positioning of a structure on a lot so that one side rests directly on the lot's boundary line (property line). Such construction is generally prohibited in many areas by established setbacks, unless permitted as part of a Planned Unit Development (PUD) or similar development.

Zoning: A police power measure, enacted primarily by general purpose units of local government, in which the community is divided into zones or zones within which permitted and special uses are established, as are regulations governing lot size, building bulk, placement, and other development standards. Requirements vary from zone to zone, but they must be uniform within zones (Zoning Ordinance consists of text and a map).

NOTICE OF PUBLIC HEARING
RELATIVE TO APPLICATION
BY WARREN COUNTY
FOR FUNDING UNDER THE HOUSING AND COMMUNITY
DEVELOPMENT ACT OF 1974, AS AMENDED

Notice is hereby given that the Warren County Board of Commissioners will conduct a public hearing on October 16, 2024, at 6:00 PM, or as soon thereafter as the agenda will allow, at the Armory Civic Center, 501 US Highway 158 Business E, Warrenton, NC, in relation to Community Development Block Grant (CDBG) funding for a project in the community.

In October 2024, Warren County will submit a CDBG-Neighborhood Revitalization (CDBG-NR) application to the NC Department of Commerce for funds to assist with housing improvements for low- and-moderate income households residing in the County. Citizens will also be given the opportunity to provide oral and written comments on the County’s use of CDBG funds. All interested citizens are encouraged to attend.

All project activities will serve households with incomes at or below 80% of the Warren County median income for appropriate household size. The proposed budget includes the following housing related CDBG activities:

Rehabilitation	$855,000
Program Administration	$ 95,000
Total Project Budget	$950,000

The County will make every effort to minimize displacement; however, all applicable requirements of 49CFR24 and 24CFR570 related to the proposed rehabilitation activities will be implemented, and temporary relocation assistance will be available to owners who are displaced from their residences during construction activity.

For additional information or to submit written comments, contact the Warren County Community & Economic Development Office, Attn: Rose Ponton, 602 W. Ridgeway Street, Warrenton, NC 27589. Comments should be postmarked by October 11, 2024.

Persons with disabilities or who otherwise need assistance should contact Paula Pulley, Warren County Clerk to the Board of Commissioners at 252-257-3115 by Friday, October 11, 2024. Accommodation will be made for all who request assistance with participating in the public hearing.

This information is available in Spanish and any other language upon request. Please contact Rose Ponton, Community Development Division Manager, at 252-257-3115 or at 602 W. Ridgeway Street, Warrenton, NC, for accommodation for this request.

Esta información está disponible en español o en cualquier otro idioma bajo petición. Por favor, póngase en contacto con Rose Ponton, Community Development Division Manager, al 252-257-3115 o en 602 W. Ridgeway Street, Warrenton, NC, de alojamiento para esta solicitud.

EQUAL HOUSING
OPPORTUNITY

RESOLUTION FOR WARREN COUNTY APPLICATION FOR
COMMUNITY DEVELOPMENT BLOCK GRANT-NEIGHBORHOOD REVITALIZATION FUNDING

WHEREAS, the Warren County Board of Commissioners has previously indicated its desire to assist in community development efforts for housing within the county; and,

WHEREAS, the Warren County Board of Commissioners has held two public hearings concerning the proposed application for Community Development Block Grant funding to benefit primarily low-to-moderate income individuals in the county by providing housing improvement activities; and,

WHEREAS, the Warren County Board of Commissioners wishes to pursue a formal application for Community Development Block Grant funding to benefit primarily low-to-moderate income individuals in the county by providing housing improvement activities; and,

WHEREAS, the Warren County Board of Commissioners certifies it will meet all federal regulatory and statutory requirements of the State of North Carolina Community Development Block Grant Program;

NOW, THEREFORE BE IT RESOLVED, by the Warren County Board of Commissioners that the county is authorized to submit a formal application to the North Carolina Department of Commerce for approval of a Community Development Block Grant-Neighborhood Revitalization Program in order to provide housing improvement activities benefitting primarily low-to-moderate income individuals in the county.

Adopted this the 16th day of October 2024, in Warren County, North Carolina.

____
Jennifer Pierce, Chairman
Warren County Board of Commissioners

ATTEST:

____
Paula Pulley, Clerk to the Board of Commissioners

To: Warren County Board of Commissioners
Through: Crystal Smith, County Manager
From: Charla Duncan, Community & Economic Development Director

Re: Proposal to restrict revenues from the regional Triangle North partnership for local economic development

Background

Warren County has been part of the Triangle North project that was launched decades ago by Warren, Vance, Franklin, and Granville counties. This project is governed by the Kerr Tar Regional Economic Development Corporation (KTREDC) board of directors; the council of governments (COG) provides administrative services for the KTREDC, but they are separate organizations. Each county has a Triangle North industrial park. When a business locates inside one of these parks, all counties split the ad valorem tax revenues. Each county pays $36,000 a year to participate in the partnership, and each county has three representatives on the KTREDC board of directors.

When the Triangle North partnership was launched, the state legislature allocated $1 million to each county for expenses at each site. Expenses paid from Warren County allocation have included annual taxes, legal fees, survey costs, other due diligence documentation costs, signage, land maintenance, and costs on a land option with a private property included in the Triangle North Warren site (as of FY 24, TNW no longer pays on this option). The current amount left in the TNW allocation is $266,127.

Current revenue budget:
Restricted Intergovernmental-Other
100220 492004 Ker Tar RE: $10,000*
*There are no documented parameters about this restriction.

Current expense budget:
104925 560038 Kerr Tar Hub: $36,000

Revenues received from the Triangle North regional partnership to date:

Date	Check #	Amount
2/13/2019	2260	$41,903.12
6/10/2020	2369	$10,418.29
5/17/2021	2445	$10,060.80
6/10/2022	2528	$10,265.78
9/17/2024	2718	$46,506.48
	TOTAL	**$119,154.47**

The revenue to-date is solely from Triangle North Franklin (TNF). TNF has one company in operation and two are in the construction phase.

The 2024 payment from TNF is reflective of 2023, 2024, and corrections with past payments. Payments on real property are current. Payments on business property have never been remitted. This situation is being addressed by Franklin County.

The year 2019 was a catch-up year as the TNF company had not submitted any real property taxes prior to 2019 even though there a business was operating in the park. The ’20, ‘21’ and ’22 years were paid as collected.

Recommendation

As your community and economic development director, I am recommending that the Warren County Board of Commissioners restrict revenues from the Triangle North Warren partnership for economic development projects. Restricting these funds will provide needed resources for the county to develop and market sites. Currently, the department’s general fund budget is very limited, and staff relies heavily on grant funding, which is not guaranteed and can delay needed work. Staff will still pursue grant funding to subsidize projects whenever possible.

The recommendation includes restriction parameters of:

- Covering the expense of the KTREDC partnership ($36,000 annually)
- Site development expenses for industrial sites, including contracted services (including legal fees) and capital expenses
- Marketing, including website improvements
- Restricted funds are cumulative and carry-over from year to year is possible

This request does not include restricting funds for:

- Salaries and fringes
- Office supplies, computer/non-capital, travel and professional development, gas and vehicles expenses, board member expenses, utilities, maintenance, copy charges, and business incentives
- Tourism

To my knowledge, both Vance and Granville County economic development directors are also requesting a similar restriction for their Triangle North revenues.

Warren County Comprehensive Development Plan Alignment

ED 3: Prioritize infrastructure and service enhancements to areas with economic development opportunities.

ED 6: Support efforts to encourage redevelopment and revitalization.

Fiscal Impact

Because this is revenue from the Triangle North partnership and is new revenue generated outside of the county, restricting these funds will not pull locally generated funds from other departments and reallocate them for economic development. The impact will allow economic development staff to take on projects that will put the county in a more competitive position without having to rely solely on grant funding and a continuation budget each year.

It is worth noting that since the county expanded the scope of the department to include community development work, the departmental budget has not increased apart from salaries due to the creation of a community development division manager.

Current FY 25 general fund budget for community and economic development:

- $335,396 (salaries and fringes=$244,996 which is 73% of the department budget)
- Contracted services=$25,900; Marketing=$23,000 (Total=$48,900)
- In FY 25, the department has $90,397 to cover all programmatic and operating expenses (apart from salaries)
    - This budget is an almost 67% decrease from FY24 when the department had $150,727 to cover all programmatic and operating expenses (apart from salaries)
    - The FY25 and FY24 numbers presented here do not include business incentives to Glen Raven

<u>Examples of Economic Development Budgets in Other Competitive Counties</u>

Nash County (population: ~95,000):

- Total FY25 budget=$125,469,132
- Total FY 25 economic development general fund budget: $669,203 (salaries and fringes=$352,378; 52% of departmental budget)
    - 3 full-time economic development staff
- Typically, has around $100K to work with for marketing; there is also additional marketing funding in a separate grant-funded account
- Site development lives in an economic development fund outside of the general fund budget; these funds are restricted funds for the purpose of economic development and come from the proceeds for land/shell building sales

Wilson County (population: ~79,000):

- Total FY25 budget=$135,510,154
- Total FY25 economic development general fund budget: $917,627
    - Funded 50/50 by the county and the City of Wilson
    - 4 full-time economic development staff

Franklin County (population: ~77,000):

- Total FY 25 General Fund Budget: $122,172,915
- FY 25 ED budget: $533,515 (salaries and fringes=$335,259; 63% of budget)
    - 2 full-time economic development staff

To: Warren County Board of Commissioners

Through: Crystal Smith, County Manager

From: Charla Duncan, Community & Economic Development Director

Re: Proposed S-Line and Mobility Hub Working Group

Background

For years, Warren County has been working alongside both NC DOT's Rail Division and Integrated Mobility Hub Division on projects tied to the state's intent to revive passenger rail service on the CSX S-Line that comes through Warren County with a proposed stop in Norlina. This work includes the state's transit-oriented development (TOD) study and the current mobility hub feasibility study.

As a result of the TOD study, communities along the S-Line received community playbooks on how to get proposed rail station communities ready for transit-oriented development. Some of the action items in these playbooks are to be led by the state, and some action items need to be led at the local level.

Recommendation

To build the partnership between the county and the Town of Norlina in preparation for revived rail service and in hopes of getting a rail stop in Norlina, I am recommending that the county and the town form a S-Line and mobility hub working group with the Kerr-Tar Council of Governments (COG) and to sign a partner MOU about working together on the future of passenger rail in Warren County.

It is my recommendation that the committee be composed of the following: two elected officials from Norlina, one staff person from Norlina, one elected official from Warren County, the county manager, the community and economic development director, and the county planning and zoning administrator. The proposed work group will also consist of the regional planning organization (RPO) transportation planner who is based out of the COG.

Both the Town of Norlina and the COG are in favor of the proposed working group and if desired by the county board, county staff can work to draft an MOU for all parties to sign.

Warren County Comprehensive Development Plan Alignment

ED 3: Prioritize infrastructure and service enhancements to areas with economic development opportunities.

ED 6: Support efforts to encourage redevelopment and revitalization.

IS- 6: Coordinate with partners to maintain and enhance transportation and mobility in Warren County.

- IS- 6.1: Coordinate with the North Carolina Department of Transportation (NCDOT) and the Kerr-Tar Regional Transportation Planning Organization (KTRPO) on planning for long-range transportation improvements.
- IS- 6.2: Coordinate with municipalities and adjacent counties to identify priority transportation planning and improvement projects.
- IS- 6.5: Support initiatives to improve access to transit.
- IS- 6.6: Improve access to sidewalks, greenways and trails

Fiscal Impact

There is no cost to forming a working group and signing a partner resolution between the county, the town, and the council of governments. There will be costs associated with projects that the county and town may undertake in the future, but the group itself will not need funding to meet on a regular (quarterly, at minimum) basis.

Warren County Public Utilities
712 Highway 158 Business West
P.O. Box 577
Warrenton, NC 27589
252-257-3645

September 24, 2024

Dear Ms. Crystal Smith, Interim County Manager

The Department of Public Utilities is requesting immediate approval to hire an additional full-time, non-exempt Administrative Assistant II position. Due to the increased work load that has come with the annual two-percent (2%) growth rate over that last five (5) years and projected 2.2% annual growth rate for the next 10 years. On average, the department's field technicians bore an average of 100 new service lines annually, with 2021 being a record high of 224 new service lines. Currently, our water distribution comes from Kerr Lake Regional Water System, while the plant is undergoing a vast upgrade, increasing the plant from a ten (10) million-gallon a day (MGD) plant to a twenty (20) MGD plant with an estimated completion is Summer 2026. At which point Warren County Public Utilities will be allotted four (4) MGD.

Additionally, with the County growth, the department has experienced a large influx of phone calls, work request, payment processing, batch reconciliations and more task associated with managing customer accounts and system growth. Currently, the office receives an average of 120 phone calls each day, at the same time, customers walk in, process mail and payments needing to be posted prior to close of business on due dates (5th, 10th and 15th of each month).

We believe that this position is essential to our department's success and will contribute significantly to reflect the overall growth and efficiency of our organization.
The new employee will work directly with customers and assist with the two (2) other administrative assistant II employees (C. Heick & R. Joseph) reporting to the Customer Service Coordinator. Refer to job description attached.

Regards,

Eric St. Sing
Director
Warren County Public Utilities

MEMORANDUM

TO: Warren County Board of Commissioners

FROM: Nikki Dickerson, Finance Director

DATE: October 16, 2024

RE: Recommendation for Approval to Amend Fire Department Contracts for Audit Requirements

---

Background

The current requirement for the Fire Departments to receive the County allocation includes the submission of an annual audit. This cost continues to increase for the departments and they have requested that if this continues to be required, that the County pay or at least contribute toward this cost.

After some research on the topic, most County allocation requirements are either paid for by the County or satisfied by other means. The auditors looked at the current submission from the fire departments and determined the audit was not an actual audit but a review of the financials. For it to be a full-blown audit, there would have to be an SKE (skill, knowledge, and experience) at the fire departments to provide calculations regarding the pension funds along with creating the entries to the financial records. The cost of a full audit for an exempt organization averages around $6,500.

The recommendation is to require all fire departments to submit Form 990 required yearly as their tax filing. This form requires all the information the County uses to satisfy the contractual agreement. It shows the revenue, expenses, and assets of the departments. The contract amendment would include verbiage requiring a licensed CPA to complete the tax returns. The average cost of a tax return for an exempt organization is around $700.

Attached is the form 990 required by the IRS as part of the tax return of fire departments.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite

City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number

E Telephone number

G Gross receipts $

F Name and address of principal officer:

H(a) Is this a group return for subordinates? ☐ **Yes** ☐ **No**

H(b) Are all subordinates included? ☐ **Yes** ☐ **No**

If "No," attach a list. See instructions.

I Tax-exempt status: ☐ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website:

H(c) Group exemption number

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

M State of legal domicile:

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)		
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
	19	Revenue less expenses. Subtract line 18 from line 12		

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		
	21	Total liabilities (Part X, line 26)		
	22	Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer | Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name | Firm's EIN

Firm's address | Phone no.

May the IRS discuss this return with the preparer shown above? See instructions ☐ **Yes** ☐ **No**

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission:

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ **Yes** ☐ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ **Yes** ☐ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses

Part IV Checklist of Required Schedules

		Line	Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		

Part IV **Checklist of Required Schedules** *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38		

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a				
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b				
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		15		
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16		
	If "Yes," complete Form 4720, Schedule O.				
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17		
	If "Yes," complete Form 6069.				

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . ☐

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . **1a** ____ If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent . **1b** ____			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**		
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**		
6	Did the organization have members or stockholders?	**6**		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	**8a**		
b	Each committee with authority to act on behalf of the governing body?	**8b**		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	**9**		

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**		
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**		
13	Did the organization have a written whistleblower policy?	**13**		
14	Did the organization have a written document retention and destruction policy?	**14**		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**		
b	Other officers or key employees of the organization	**15b**		
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ____________

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)		☐	☐	☐	☐	☐	☐			
(2)		☐	☐	☐	☐	☐	☐			
(3)		☐	☐	☐	☐	☐	☐			
(4)		☐	☐	☐	☐	☐	☐			
(5)		☐	☐	☐	☐	☐	☐			
(6)		☐	☐	☐	☐	☐	☐			
(7)		☐	☐	☐	☐	☐	☐			
(8)		☐	☐	☐	☐	☐	☐			
(9)		☐	☐	☐	☐	☐	☐			
(10)		☐	☐	☐	☐	☐	☐			
(11)		☐	☐	☐	☐	☐	☐			
(12)		☐	☐	☐	☐	☐	☐			
(13)		☐	☐	☐	☐	☐	☐			
(14)		☐	☐	☐	☐	☐	☐			

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a–1f	1g	$				
	h	**Total.** Add lines 1a–1f						
Program Service Revenue				Business Code				
	2a							
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)						
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c					
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including $ ________ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code				
	11a							
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d						
	12	**Total revenue.** See instructions						

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . .				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) .				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization .				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e				
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720) . . .				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a			
	b	Less: accumulated depreciation	10b		10c	
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)			16	
Liabilities	17	Accounts payable and accrued expenses			17	
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25			26	
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions			27	
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances			32	
	33	Total liabilities and net assets/fund balances			33	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	
2	Total expenses (must equal Part IX, column (A), line 25)	2	
3	Revenue less expenses. Subtract line 2 from line 1	3	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☐ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .	3b		

MEMORANDUM

TO: Warren County Board of Commissioners

FROM: Nikki Dickerson, Finance Director

DATE: October 16, 2024

RE: Recommendation for Approval to Write-Off EMS Delinquent and Uncollectible Accounts

---

Background

Based on the auditor's recommendations, we need to adjust our financial statements by writing off old uncollectible, and delinquent EMS accounts. This has been an accumulation from FYE2014 through FYE2021. The request to the Board is to approve adjusting the total amount of $ 3,776,900. This is necessary to reduce accounts receivable to align financial statements with the realistic expectation of the amount of revenue expected to be received.

All of these accounts have been submitted to debt set-off for State income tax withholding. This is a bookkeeping entry only and all delinquent accounts will continue to be tracked up to the allowable collection of 10 years. The procedural process to remove this amount from the County's financial statements but still be able to collect on the accounts was deemed legal by UNC School of Government legal team lead Kara Millonzi. Attached is the email to that effect.

We currently use a collection service of EMS Consultants as well as the State of North Carolina through the debt set-off tax withholding program. The County will continue to pursue efforts of collection.

Paula Pulley

From:	Millonzi, Kara Anne <Millonzi@sog.unc.edu>
Sent:	Wednesday, October 2, 2024 4:31 PM
To:	Nikki Dickerson
Subject:	Re: EMS Account Write-Off

You don't often get email from millonzi@sog.unc.edu. Learn why this is important

Hi Nikki – You can write off the balance administratively but that does not legally extinguish the amount owed. You can continue to pursue any available collection remedies. Best, Kara

---

From: Nikki Dickerson <NikkiDickerson@warrencountync.gov>
Date: Wednesday, October 2, 2024 at 2:20 PM
To: Millonzi, Kara Anne <Millonzi@sog.unc.edu>
Subject: EMS Account Write-Off

I was preparing to ask the Board to write off $4M in delinquent and uncollected EMS debt at the next meeting.
The auditors thought I should ask for legal issues surrounding this.
If we write it off but it has already been sent to debt setoff, are we able to collect the funds if they are ever paid or are we forfeiting our right to that with Board action?
Thanks,

Nikki Dickerson, CLGFO
Finance Director

Warren County Government
548 W. Ridgeway St. | Warrenton, NC 27589
P: (252) 257-1778 | **C:** (252) 204-5224 | C: (252) 213-3296
W: warrencountync.gov
E: NikkiDickerson@warrencountync.gov

Warren County
NORTH CAROLINA

Public Works Department

www.warrencountync.com
712 US Highway 158 Business West
Warrenton, North Carolina 27589

Phone: (252) 257-3795
Fax:(252) 257-3979

To: Warren County Board of Commissioners

Thru: Crystal Smith, Interim County Manager

From: Marshall Brothers, Public Works Director MB
Buildings & Grounds Division

Date: October 4, 2024

Subject: Consider Approval of Health Department Roof Insulation and Membrane

Background

A portion of the roof at the Health Department has long been in need of replacement. There has been intrusion of water in the past and the roof has surpassed its life expectancy.

Fiscal Impact

The roof repairs were budgeted and approved in the Health Department's FY25 budget. They have sufficient funds in their budget to totally cover the cost of this project. We received two (2) quotes for the project and they are listed below:

Vendor	Bid Amount
DLT Roofing, Inc. (Kenly, North Carolina)	$143,084.00
Gupton Services, Inc. (Henderson, North Carolina)	$ 89,125.00

Recommendation

I recommend that the Board approve the bid received from Gupton Services, Inc., in the amount of Eighty-Nine Thousand One Hundred Twenty-Five Dollars ($89,125.00).

Thank you for your consideration.

WARREN COUNTY
BOARD OF COMMISSIONERS
AGENDA ITEM REQUEST FORM

Updated 6-2019

This form must be completed and attached to all supporting documentation for items to be included in the Warren County Board of Commissioners Agenda. One (1) form per agenda item. One (1) form per agenda item.

Submitted By: Marshall Brothers **Department:** Public Works / Buildings & Grounds Division

Contact Phone #: (252) 257-3795 **Date Submitted:** October 4, 2024

Date of Board of Commissioners Meeting to consider this item: October 16, 2024
(Meetings are generally 1st Monday of each month…. confirm date with Clerk.)

Description (give short summary of topic, this is how item appears on the Agenda).
Remove and replace the existing roof insulation and membrane on the designated area of the Health Department.

Who will attend Commissioner's meeting able to respond to questions? Give name & title:
Marshall Brothers, Public Works Director

Where does this item need to appear? Check all that apply:

X Action Agenda ____ Consent Agenda ____ Closed Session

____ Presentation/Recognition X Work session ____ Schedule Public Hearing**

____ Schedule joint meeting* ____ Schedule joint work session*

*Board, commission, or group requesting joint meeting:____________

** If requesting a Public Hearing, provide an e-mail copy of sample ad to run in newspaper.

Supply General Statute or local ordinance that governs this item (attach copy):

____

Has this item been reviewed by County Attorney? Yes __ No __ (attach recommendation)

For policy/procedure creation or revisions, has item been reviewed by:

County Manager	Human Resources Manager	All departments concerned
Yes X No ____	Yes ____ No ____	Yes ____ No ____

What action is requested of the Board? Approval

What action is requested of the Manager? Approval

Are County funds required? Yes / No $89,125.00 **Funding Source:** Health Dept Capital 105100-558063

PLEASE PROVIDE: One (1) paper copy and one (1) E-mail copy of all attachments to go in the digital Agenda to the Clerk no later than stated Agenda Item due date for above referenced meeting.

GUPTON SERVICES, INC.
P.O. BOX 90
HENDERSON, NC 27536
252-492-5131

August 30, 2024

Customer # 653
Terrance Williams
Warren County - Facilities Dir.
544 W Ridgeway St
Warrenton, NC 27589

Attention: TerranceWilliams@warrencountync.gov

Reference: Roof Replacement

We hereby propose to furnish all labor and materials as specified herein replace the existing roof insulation and membrane on the old ModBit sections of roofing at 544 W Ridgeway St. Warrenton, NC 27589

TPO Application

We have included the following items in our Scope of Work:

1. Schedule material delivery and installation.
2. Tear off existing roof membrane and insulation.
3. Install new ISO Insulation Board r-28 insulation. Insulation will be sloped and tapered to facilitate proper drainage.
4. Install new white .060 mil TPO roof membrane covering the entire roof.
5. Install TPO metal (24 ga) around the full perimeter of the building and heat weld to new TPO membrane for a water-tight seal.
6. Install new TPO Flashing at A/C units
7. Install new metal coping on interior parapet walls
8. Properly dispose of all trash and debris off-site.
9. All work to be completed during normal office hours.
10. 20-year TPO Membrane Manufacturer's Warranty.

Full Tear Off - **$89,125.00**.

Roof Over - **$67,187.00**.

(Roof over option will utilize 1/4" primed dens deck with low rise foam adhered to the existing roof per manufacturer's specifications)

Thank you for considering Gupton Services for this Scope of Work. Should you have any questions or require additional information, please feel free to contact me at (252)432-3630 Cole.Faulkner@guptonservices.com.

Sincerely,

Cole Faulkner

DLT ROOFING, INC
7065 US HWY 301
KENLY, NC 27542
919-284-5800 office
Email: dltroofing@yahoo.com

License #: 71227

We Are A HUB Certified Company

Contract # 3147

CONTRACTUAL AGREEMENT

An agreement made this, **September 9, 2024,** *by and between DLT Roofing Inc., hereinafter called the "Contractor",* ***Warren County NC*** *Hereinafter called the "Owner".*

SCOPE OF WORK:
The contractor agrees to provide all tools, labor, materials, equipment, and supervision necessary to perform roof project on discussed property in accordance with the following specifications.

PROJECT :
Warren County NC Health Dept.- Phase 2
544 W. Ridgeway Street
Warrenton, NC
Attn: Terrance Williams

Scope of Work

1. Perform a pre-construction meeting to discuss set up, staging area for equipment, and loading of the roof, appropriate work hours, safety, and production projections.
2. Set up equipment, materials, safety lines at all roof perimeters and ground loading/dumpster area.
3. Remove the existing roof system down to the roof deck and dispose of it.
4. Furnish and install ISO Insulation board R-28 insulation. Insulation will be sloped and tapered to facilitate proper drainage
5. Furnish and install white 060 mil TPO roof membrane covering the entire roof.
6. Furnish and install new TPO metal (24) gauge around the full perimeter of the building and heat weld to the new TPO membrane for a water tight-tight seal.
7. Furnish and install new TPO flashing at A/C units.
8. Furnish and install new metal coping on interior parapet walls.
9. All work to be completed during normal office hours.
10. Clean up and remove all job-related debris from job site.
11. Provide a 20-year TPO membrane manufactures warranty.

BID AMOUNT: $143,084.00

DATE OF ACCEPTANCE: __________ SIGNATURE: ________________________________

SIGNATURE OF CONTRACTOR: ____

(Invoice payment terms are 30 days. The customer is subject to late fees of 18% pre annum and 15% of the amount due as attorneys fees if not paid on time.