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

11:00 AM
January 15, 2025

Call to Order Regular Meeting – Chairman or Designee
Moment of Silence & Pledge

Regular Meeting 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. WARREN COUNTY SCHOOL SYSTEM NEEDS - DR. CAROL MONTAQUE-DAVIS, INTERIM SUPERINTENDENT

3. TAX REVALUATION PRESENTATION - EMMITT CURL, PEARSONS APPRAISALS

4. LUNCH BREAK

5. FY25 MID-YEAR FINANCIAL REVIEW - NIKKI DICKERSON, FINANCE OFFICER

6. DEPARTMENT OPERATIONAL INITIATIVES & SPECIAL NEEDS

A. Update on On-Going Projects - County Manager Crystal Smith

B. Personnel Manual Overhaul - Sierra Thomas, Human Resource Manager

C. Human Resources Update (Recruitment, Retention, and Benefits) - Sierra Thomas, Human Resource Manager

D. Proposed Change to Bi-Weekly Payroll - Nikki Dickerson, Finance Officer

7. BOARD OF COMMISSIONERS IDENTIFICATION OF BUDGET PRIORITIES

8. **ADJOURN January 15, 2025 BOARD MEETING**

Results of Revaluation

By Location

On Lake

Building Type	Median Rate	Average Rate
Single Family	0.86%	0.90%
Single Wide MH	0.96%	0.93%
Vacant Land	1.00%	0.95%

Off Lake

Building Type	Median Rate	Average Rate
Double Wide	1.44%	1.24%
Single Family	0.65%	0.72%
Single Wide MH	0.78%	0.83%
Vacant Land	75%	0.81%

All Commercial

Median Rate	Average Rate
0.53%	0.57%

Warren County, NC
FY25 Mid-Year Financial Review

January 15, 2025
Prepared by Nikki Dickerson, Finance Director

Introduction

- The purpose of this presentation is to provide the Board with a FY 2025 mid-year financial update.

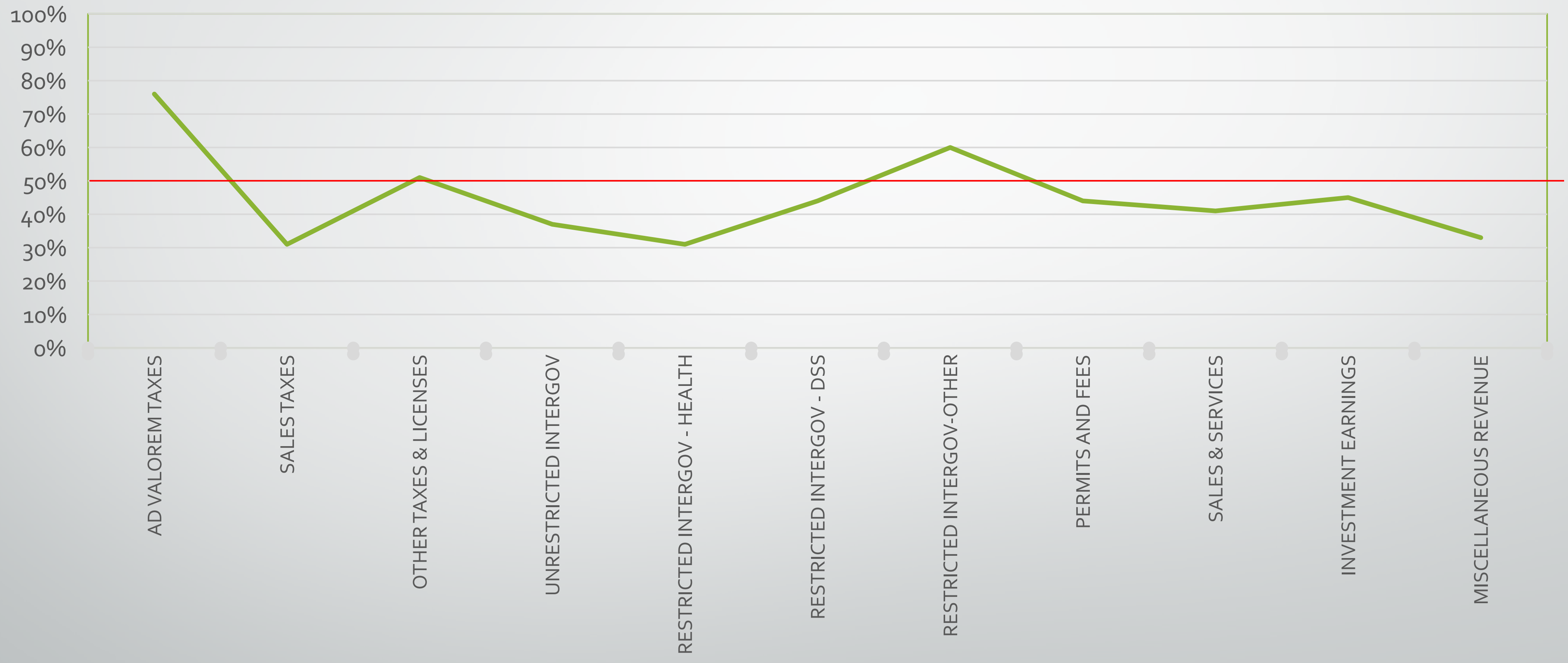
- This is a snapshot of all revenues and expenses received as of December 31. A full projection of the overall budget forecast for FY 2025 will be provided during the upcoming budget process.

Mid-Year Revenues

- Warren County begins the second half of FY 2025 with 59.1% of revenues collected. Revenues received total $ 24,660,593 of the $ 42,417,477 total budgeted. This figure does not include sales tax for November and December as Sales Tax is received 2 months in arrears.

- Sales Tax is trending between $480,000 and $535,000 monthly which is in line with the estimate of $520,000 monthly as budgeted.

Mid-Year Revenues



Mid-Year Expenditures

- Warren County starts the second half of FY 2024 with 56%

of the budget expended. This represents $ 23,353,352 of the $ 42,417,477 overall budget.

- Most departments are expended around 50% as expected. Those extremely higher or lower than 50% will continue to be monitored by Finance and brought to the attention of the BOC if they become of concern. Some departments have higher spending in the 2nd half of the FY due to contractual obligations.

Mid-Year Expenditures

Possible Additional Revenue Sources

- Administrative fee of X% of taxes collected for municipalities
- Verification of taxes current before ROD transfer

Consideration Request

- Transition to Bi-Weekly Payroll – see presentation

WARREN COUNTY FY 2025 BUDGET SCHEDULE

JANUARY	10	Budget Materials Distributed to Departments/Divisions by Email
	17	Board of Commissioners Budget Goals Setting Work Session (joint session with school)
FEBRUARY	3	Tax Office forwards Fire Department abstract scrolls and assessed values to the Finance Office
	7	*All Budget Materials due from Departments/Divisions*
	10 -14	Committees review requests
	18	Committees return recommendations to the Administration and Finance Office
	19	Board of Commissioners Work Session
MARCH	7	Finance Office submits a suggested balanced budget to the County Manager
	10 – 14	Meetings scheduled with Departments/Divisions & Budget Team to review Budget Requests
	31	County Manager's recommended budget submitted to the Finance Office
APRIL	14	Finance Office submits final balanced budget to County Manager
	16	Board of Commissioners Work Session
MAY	5	Annual Budget Presentation with Budget Book
	14	Budget Work Session
	21	Budget Work Session
JUNE	2	Budget Public Hearing –
	18	Budget Work Session if needed
	23	Special Meeting to adopt Budget and Budget Ordinance

WARREN COUNTY HUMAN RESOURCES
540 WEST RIDGEWAY STREET
POST OFFICE BOX 619
WARRENTON. NORTH CAROLINA 27589

MEMORANDUM

TO: Board of Commissioners

THROUGH: Crystal Smith, County Manager

FROM: Sierra Thomas, Human Resources Director

DATE: January 8, 2025

RE: Personnel Manual Overhaul

Sierra Thomas
Human Resources
Director
sierrathomas@warrencountync.gov

Background

Warren County's Personnel Manual was updated in 2022 by an internal committee. As our organization continues to grow and evolve, it is crucial that our policies, procedures, and guidelines remain current and aligned with best practices and legal requirements. An updated personnel manual will help ensure consistency across departments, support compliance, and improve communication.

Recommendation

I believe an overhaul of the personnel manual will be a valuable investment in the long-term success of our company. I recommend utilizing the HR Committee, County Attorney, and County Manager (or their designee) to evaluate and revise the current document, ensuring that all policies reflect industry standards, legal obligations, and the evolving needs of our workforce.

The need for this overhaul is driven by several factors:

1. **Outdated Policies:** Portions of the current manual contain outdated or irrelevant information that no longer reflects the organization's structure, goals, or workforce demographics.
2. **Legal Compliance:** Changes in local, state, and federal laws necessitate updating policies to ensure we are in compliance with current legal standards on workplace safety, employee rights, benefits, and more.
3. **Consistency & Transparency:** An updated manual will provide clear and consistent guidelines for both employees and management, promoting fairness and transparency in decision-making.
4. **Employee Satisfaction & Engagement:** A revised manual will address employee needs more effectively, improve understanding of company policies, and foster a positive organizational culture.

Most of the contractors who previously provided this type of service have retired, so the county will still be heavily involved, with support and guidance from the contractor.

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www.warrencountync.com

Financial Impact

The financial quotes I have received so far has ranged from $5,000 - $6,000.

It is recommended that the Board consider allocating funding for a personnel manual overhaul in fiscal year 2025/2026.

Warren County, North Carolina

FY 25-26 Budget Priorities Work Session

January 15, 2025

Human Resources Updates

- Retention & Recruitment
- NCHIP Update (Benefits)

Retention & Recruitment

Positions filled since 1/16/2024

- Animal Control: 1
- Board of Election: 7
- Central Communication: 2
- DSS: 13
- Economic Development: 1
- Cooperative Ext.: 1
- BOC: 2
- IT: 1
- Public Utilities: 2
- Senior Center: 3
- Detention: 8
- EMS: 17
- Finance: 1
- Health: 3
- HR: 2
- Library: 2
- Planning: 1
- Park & Recreation: 12
- Sheriff's Office: 11
- Soil & Water: 1
- Tax: 1

93 Positions
- 2 –Elected Positions
- 7 – Seasonal (BOE)
- 19 –Part-Time Positions
- 67 – Full Time Positions

10 of the FT new hires left within the year

FY 25 Budget Priorities

Vacancies as of 1/1/2025

- County Management: 1
- Tax: 3
- Sheriff's Office: 12
- Telecommunicator: 1
- Detention: 1
- Code Enforcement: 2
- EMS: 4
- Health Dept: 9
- DSS: 5
- Senior Center: 1
- Park & Recreation: 1
- Public Utilities: 1

Total: 41 Vacant Positions

Vacancies Rate: 12.89%

Benefit Update

History of Medical Renewal Rates in Warren County

	Before Joining NCHIP	Joined NCHIP
FY 19	5%	
FY 20	5.8%	
FY 21		5%
FY22		6%
FY 23		6%
FY 24		5%
FY 25		6%

FY 2024-2025

Monthly Employee Contributions	Semi-Monthly Contributions	Monthly Contributions
Employee Only	$0.00	$0.00
Employee + Spouse	$371.26	$742.53
Employee + Child	$143.38	$286.76
Employee + Child(ren)	$306.88	$613.76
Employee + Family	$660.11	$1,320.21

FY 2025-2026 (projected)

Monthly Employee Contributions	Semi-Monthly Contributions	Monthly Contributions
Employee Only	$0.00	$0.00
Employee + Spouse	$393.53	$787.08
Employee + Child	$151.98	$303.96
Employee + Child(ren)	$325.29	$650.58
Employee + Family	$699.71	$1.399.42

Medical Increase of 6%

Per employee per year

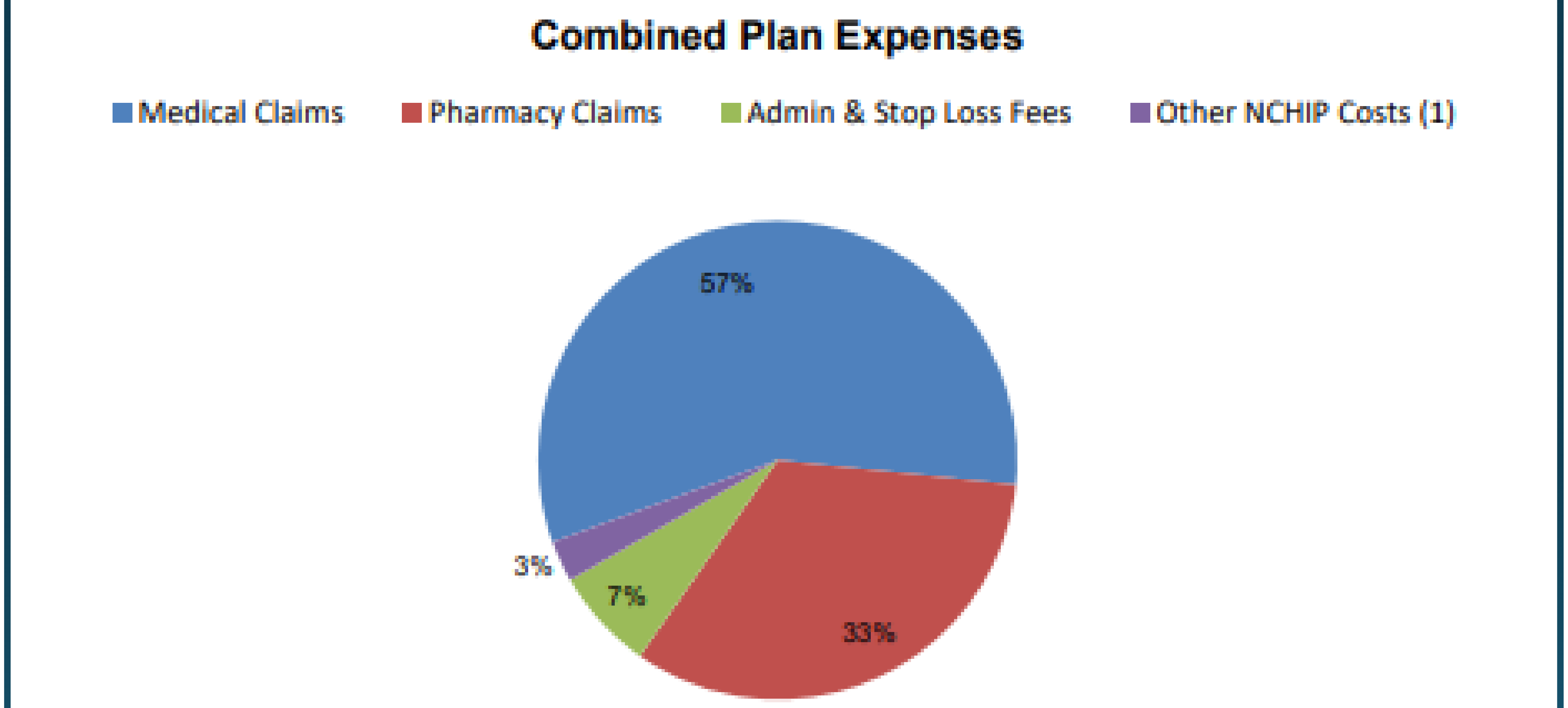
$11,794 with 6% increase= $12,502

Above number includes all benefits

Data from July 2024 – November 2024

													Year-to-Date	
Paid Month	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	**Feb-25**	**Mar-25**	**Apr-25**	**May-25**	**Jun-25**	**Total**	**PEPM**
Enrollment														
Subscribers	277	277	272	277	265	0	0	0	0	0	0	0	1,368	274
Members	307	307	307	307	307	0	0	0	0	0	0	0	1,535	307
Contract Size	1.11	1.11	1.13	1.11	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.12	
Claim Payments														
Medical Claims	$266,401	$106,339	$141,583	$235,624	$122,820	$0	$0	$0	$0	$0	$0	$0	$872,766	$637.99
Pharmacy Claims	$71,608	$96,345	$119,500	$114,851	$102,989	$0	$0	$0	$0	$0	$0	$0	$505,293	$369.37
Care Management Fees	$1,789	($4)	$2,738	$1,664	$1,696	$0	$0	$0	$0	$0	$0	$0	$7,883	$5.76
Stop Loss Reimbursements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0.00
Total Net Claim Payments	**$339,798**	**$202,679**	**$263,821**	**$352,138**	**$227,505**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,385,942**	**$1,013.12**
Fixed Costs														
Admin & Stop Loss Fees	$22,270	$20,042	$21,923	$20,453	$20,701	$0	$0	$0	$0	$0	$0	$0	$105,388	$77.04
Other NCHIP Costs (1)	$7,491	$15,668	$6,716	$6,834	$5,843	$0	$0	$0	$0	$0	$0	$0	$42,552	$31.10
SOA True Up (2)	($5,917)	($35,843)	($89,772)	$4,180	$5,971	$0	$0	$0	$0	$0	$0	$0	($121,381)	($88.73)
Total Fixed Costs	**$23,845**	**($133)**	**($61,134)**	**$31,466**	**$32,514**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$26,559**	**$19.41**
Total Plan Cost	**$363,643**	**$202,546**	**$202,688**	**$383,604**	**$260,020**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,412,501**	**$1,032.53**
Employee Contributions (2)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0.00
Employer Cost	**$363,643**	**$202,546**	**$202,688**	**$383,604**	**$260,020**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,412,501**	**$1,032.53**
Not included in Budget														
HSA Contributions													$0	$0.00
Budget Comparison														
Budgeted Cost	$271,054	$271,135	$265,686	$271,267	$259,254	$0	$0	$0	$0	$0	$0	$0	$1,338,397	$978.36
Actual Cost	$363,643	$202,546	$202,688	$383,604	$260,020	$0	$0	$0	$0	$0	$0	$0	$1,412,501	$1,032.53
Surplus/(Deficit) (3)	($92,588)	$68,589	$62,999	($112,338)	($766)	$0	$0	$0	$0	$0	$0	$0	($74,104)	($54.17)

Data from July 2024 – November 2024



High Cost Claims from July 1, 2024 – November 31, 2024

Relationship	Sex	Age	Enrollment Status	Term Date	Leading ETG Description	Total Payments	Medical	Rx Payments
SUB	F	58	ACTIVE		Malignant neoplasm of large intestine	$154,522	$153,543	$980
SUB	F	67	ACTIVE		Psoriasis	$79,342	$7,348	$71,995
SUB	M	61	ACTIVE		Psoriasis	$58,665	$6,818	$51,847
SPS	F	39	ACTIVE		Cholelithiasis	$52,631	$52,405	$226
SUB	F	23	ACTIVE		Kidney stones	$43,066	$42,487	$579
SUB	M	49	ACTIVE		Multiple sclerosis	$39,608	$39,597	$12
SUB	F	66	ACTIVE		Adult rheumatoid arthritis	$39,236	$1,150	$38,086
SUB	F	49	ACTIVE		disorders	$37,197	$33,357	$3,841
SUB	M	45	ACTIVE		Atrial fibrillation & flutter	$32,135	$27,210	$4,925
SUB	F	60	ACTIVE		Joint degeneration, localized - knee & lower leg	$31,729	$26,709	$5,020
SUB	F	26	ACTIVE		Asthma	$28,846	$28,404	$443

Our most populated chronic conditions are hypertension (high blood pressure), hyperlipidemia (high cholesterol) and diabetes.

Any Questions?

Thank you

Change from Bi-Monthly Payroll to Bi-Weekly Payroll

Current method is Bi-Monthly – Employees get paid twice per month or 24 times per year. (Paid through the end of month or pay period when time sheets are not due until days later.)

Bi-weekly method – Employees get paid every 2 weeks or 26 times per year. (Employees will be paid based on payable hours on the time sheet submitted for that payroll.)

Why should we change??

A) Our current method opens the door for overpayments to employees that are short on leave time that are on leave with out pay.

Example: Employee is out sick on the 25th of the month until the end of the month and has no leave could receive a full check through the end of the month. (overpayment)

B) Our current method opens the door for overpayments for terminated employees that have no leave time to be over paid and even paid when they are no longer employed with the county.

Example: Employee walks out or is fired on the 25th of the month and has no leave but could receive a full check through the end of the month. (overpayment)

Overpayments for terminated employees and employees on leave without pay can be hard to collect and in some cases never collected. Overpayments cost the County $$$$$$.

How does the change affect me??

A) Employees would submit a time sheet every two weeks. (by 4:00 pm on Tuesday following that pay period)

B) Only employees that time sheets are submitted for would be paid every other Friday. (No time sheet, no pay)

C) This would provide the County about 5 days to process payroll.

D) Payroll must be submitted to the bank three business days before employees are paid.

E) Voluntary Deductions from employees pay would remain the same. (24 times per year)

How does the change affect me??

A) Example: Employee's **gross pay** is $36,000 per year.

B)

Bi-monthly amount	Bi-weekly amount
$1,500.00	$1,384.62
(X) 24 checks	(X) 26 checks
$36,000.00	$36,000.12

C) In two months per year, employees will receive **three checks** under the Bi-weekly method.

What methods do other counties and towns use?

A) Town of Warrenton – 3 employees bi-monthly; rest are bi-weekly
B) Halifax County – Public Safety (every 28 days) All others (monthly)
C) Vance County – Monthly (All)
D) City of Henderson – Bi-weekly (All)
E) Town of Creedmoor - Bi-weekly (All)
F) Franklin County – Bi-weekly – (All)
G) Town of Louisburg – Bi-weekly – (All)
H) City of Roanoke Rapids – Bi-weekly – (All)
I) State of NC - Monthly
J) Warren County – Bi-monthly