

Warren County Board of Commissioners

FY 2012-2013

Budget Special Meeting

June 20, 2012 at 6:00 pm

Warren County Armory Civic Center

Warrenton, NC

Prepared by: Angelena Kearney-Dunlap, Clerk to the Board
NC Certified County Clerk

**FY 2012-2013
Budget Special Meeting
6:00 pm**

Agenda

Chairman or Designee Call Special Meeting to Order

Clerk read Conflict of Interest Disclaimer

Clerk read Notice of Special Meeting

- Item # 1 Adopt Amendment # 11 to the FY 2011-2012 Warren County Budget Ordinance to close out current Budget Year**
- Item # 2 Authorize Signatory for DSS Trust Fund**
- Item # 3 Adopt FY 2012-2013 Warren County Budget Ordinance**
- Item # 4 Appoint Tax Assessor to 2 or 4 year term**
- Item # 5 Approve Employee Performance Bond for Tax Administrator**
- Item # 6 Approve creation of a bank account for the Flexible Spending Account (FSA)**
- Item # 7 Rescind Duplicate 2010 CDBG Project Ordinance**
- Item # 8 Adjourn Special Meeting**

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Chairman or Designee Call Special Meeting to Order

Moment of Silence

**Clerk read
Conflict of Interest Disclaimer**

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6:00 pm

- *“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.**

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Clerk read
Notice of Special Meeting

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NOTICE
Warren County Board of Commissioners
Budget Special Meeting

Notice is hereby given that the Warren County Board of Commissioners will hold a Special Meeting on Wednesday, June 20, 2012 at 6:00 pm in the Warren County Armory Civic Center, Warrenton, NC.

The purpose of this Special Meeting is to:

- **Adopt Amendment # 11 to the FY 2011-2012 Warren County Budget Ordinance to close out current Budget Year**
- **Authorize Signatory for DSS Trust Fund Account**
- **Adopt FY 2012-2013 Warren County Budget Ordinance**
- **Appoint Tax Assessor for 2 or 4 year term**
- **Approve Employee Performance Bond for Tax Administrator**
- **Approve creation of a bank account for the Flexible Spending Account**
- **Rescind duplicate 2010 CDBG Project Ordinance**

All interested citizens are urged to attend this special meeting. A regular Board of Commissioner's work session will take place immediately following this special meeting.

Ulysses S. Ross, Chairman
Warren County Board of Commissioners

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Agenda Item # 1

**Adopt Amendment # 11 to the FY 2011-2012
Warren County Budget Ordinance
to close out current Budget Year**

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AMENDMENT TO THE WARREN COUNTY BUDGET ORDINANCE

2011/2012

Amendment No. 11

Section 1 of the Warren County Budget Ordinance, pertaining to the General Fund operations of the County, shall be amended as follows:

Increase/(Decrease) Appropriations:

Tax Assessor	20,000
County Attorney	25,000
Board of Elections	30,000
Miscellaneous	5,000
Central Communications	98,529
Health Department	(6,467)
Transfer to Other Funds	38,000
Total	\$ 210,062

Section 2 of the Warren County Budget Ordinance, pertaining to the General Fund operations of the County, shall be amended as follows:

Increase/(Decrease) Revenues:

Sales Taxes	122,131
Restricted Intergovernmental - Health	(6,467)
Fund Balance Appropriated	94,398
Total	\$ 210,062

Section 4 of the Warren County Budget Ordinance, pertaining to the Fire Service Districts of the County, shall be amended as follows:

Churchhill	637
Roanoke Wildwood	1,499
Longbridge	322
Smith Creek	14,435
Inez	3,578
Total	\$ 20,471

Section 5 of the Warren County Budget Ordinance, pertaining to the Fire Service Districts of the County, shall be amended as follows:

Churchhill	637
Roanoke Wildwood	1,499
Longbridge	322
Smith Creek	14,435
Inez	3,578
Total	\$ 20,471

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This amendment:

- appropriates funds to Tax Assessor to prevent overspending in the General Fund Budget in accordance with G.S. 159-28.
Funding Source: Sales Taxes
- appropriates funds to County Attorney to prevent overspending in the General Fund Budget in accordance with G.S. 159-28.
Funding Source: Sales Taxes
- appropriates funds to Board of Election to prevent overspending in the General Fund Budget in accordance with G.S. 159-28.
Funding Source: Sales Taxes
- appropriates funds to Miscellaneous Appropriations to prevent overspending in the General Fund Budget in accordance with G.S. 159-28.
Funding Source: Sales Taxes
- appropriates funds to Central Communications to prevent overspending in the General Fund Budget in accordance with G.S. 159-28.
Funding Source: Sales Taxes
Fund Balance Appropriated
- correctly budgets funds in the Health Department in accordance with State allocations.
Funding Source:
- appropriates funds to Transfer to Other Funds to prevent overspending in the General Fund Budget in accordance with G.S. 159-28. Funds were budgeted in FY11, the actual transfer was made in FY12.
Funding Source: Fund Balance Appropriated
- appropriates funds to Fire Service District to prevent overspending in the General Fund Budget in accordance with G.S. 159-28.
Funding Source: Fire District Taxes

Respectfully Submitted 6/20/2012

Barry J. Mayo

Barry J. Mayo, Finance Director

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Agenda Item # 2

**Designation of position/individual with Facsimile
Signature Authority for Warren County Department of
Social Services Trust Fund Account
Interim Director of Social Services – Henry Hayes to
replace Jeffrey Woodard**

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Agenda Item # 3

Adopt
FY 2012-2013 Warren County
Budget Ordinance

**FY 2011-2012
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**WARREN COUNTY BUDGET ORDINANCE
FISCAL YEAR 2012-2013**

BE IT ORDAINED BY THE Board of County Commissioners of Warren County, North Carolina:

SECTION 1. APPROPRIATIONS: The following amounts are hereby appropriated in the General Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

ITEM	\$AMOUNT
County Commissioners	\$ 117,627
County Manager	199,399
Human Resources	128,436
Finance Office	442,402
Tax Assessor	272,579
Revaluation	5,000
Tax Collection	320,178
County Attorney	72,325
Court Facilities	42,530
Board of Elections	229,419
Register of Deeds	198,763
Miscellaneous Appropriations	3,000
Information Technology	82,321
Buildings, Grounds & Maintenance	500,778
Sheriff's Department	2,354,684
Child Support Enforcement	47,578
Central Communications	505,999
Detention Facility	1,149,462
Emergency Services	153,501
Fire Protection	288,415
Code Enforcement	174,970
Medical Examiner	6,000
Emergency Medical Services	2,249,467
Halifax County EMS	84,646
Animal Control	271,710
KARTS Transportation	34,299
Lake Gaston Weed Control	116,000
Forestry Program	112,408
Planning	144,682
Economic Development Commission	171,391
Kerr Tar HUB	36,000
Cooperative Extension Service	329,259
Buck Spring Camp Development	54,418
Cooperative Ext 4-H Program	4,000
Soil Conservation	168,883
Health Department	2,994,766
Area Mental Health	59,146
Juvenile Crime Prevention Council	5,829
Tri-County Conflict Mgmt.	3,350

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Emergency Shelter Care	14,580
DSS Administration	3,571,580
DSS Public Assistance	1,597,066
DSS Local Funds	7,500
DSS Child Support	334,553
Rural Operating Assistance Program	119,337
Senior Center	379,366
Veteran's Service Office	44,635
Warren County Public Schools	3,746,185
SEMAA	64,376
VGCC Satellite Campus	183,112
Libraries	452,996
Recreation Program	380,935
Youth Services Bureau	161,079
National Guard Armory	25,200
Debt Services	1,744,779
Insurance & Fringes	454,039
Transfer To Other Funds: Revaluation Fund	50,000
Contingency	20,000
TOTAL GENERAL FUND APPROPRIATIONS	\$27,486,938

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	16,734,818
Sales Taxes	1,784,200
Other Taxes & Licenses	55,000
Unrestricted – Intergovernmental	127,200
Restricted Intergovernmental – Health	639,030
Restricted Intergovernmental – DSS	1,697,867
Restricted Intergovernmental – DSS 1571	2,128,434
Restricted Intergovernmental – Other	764,517
Permits and Fees	220,675
Sales and Services	1,687,840
Investment Earnings	8,000
Miscellaneous Revenue	220,100
Transfers from Other Funds	5,000
Fund Balance Appropriated	1,414,257
TOTAL GENERAL FUND REVENUES	\$27,486,938

SECTION 3. There is hereby levied a tax rate of \$.66 per one hundred dollars valuation of property listed for taxes as of January 1, 2012 for the purpose of raising the revenue listed as "ad valorem taxes" in the General Fund of this ordinance.

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This rate is based upon an estimated total valuation of property for the purposes of taxation of \$2,540,927,287 and an estimated collection of 95%. The estimated rate of collection is based on the fiscal year 2011-12 collection rate that is estimated to be 95%. The rate of \$.66 per one hundred dollars valuation of property is levied in support of the General Fund.

SECTION 4. EXPENDITURES: There is appropriated to the fourteen (14) Fire Service Districts, in the amounts listed below proceeds of the service district tax for use by the Fire Service Districts in such a manner and for such expenditures as are permitted by law from the proceeds of these taxes. In the event the actual proceeds from the tax levies exceed or fall short of the appropriated amounts, the actual net proceeds from the taxes shall constitute the appropriation from the tax levy.

Churchill Five Forks	\$118,376
Macon	41,798
Warrenton Rural	106,843
Ridgeway	34,066
Afton Elberon	70,821
Roanoke Wildwood	82,216
Hawtree	42,867
Littleton	59,868
Long Bridge	77,572
Drewry	50,222
Smith Creek	34,033
Soul City	49,692
Arcola	21,523
Inez	19,275
TOTAL	\$809,172

SECTION 5. REVENUES: There is hereby levied a tax at the rate shown below, per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2012, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a ninety-five percent (95%) collection rate. Estimated total of valuation of property for each special fire district for the purpose of taxation are as follows:

Fire Department Valuation and Tax Rate FY 13

Department	Est. Tax Base	FY 13 Adopted Tax Rate
Churchill Five Forks	400,717,340	0.0300
Central Warren	161,873,564	0.0792
Macon	81,911,642	0.0500
Ridgeway	65,525,943	0.0500
Afton Elberon	122,224,138	0.0700

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Roanoke Wildwood	421,108,232	0.0200
Hawtree	63,588,732	0.0650
Littleton	157,301,526	0.0380
Long Bridge	388,566,243	0.0200
Arcola	78,938,123	0.0270
Drewry	100,776,980	0.0500
Smith Creek	82,669,460	0.0625
Soul City	49,066,750	0.0600
Inez	53,956,445	0.0400
Total	2,228,225,118	

It is estimated that the following revenues will be available in the Fire Service District Special Reserve Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Fire Department	Current Taxes	Delinquent Taxes	Total Revenues
Churchill Five Forks	\$116,976	\$ 1,400	\$118,376
Macon	38,798	3,000	41,798
Warrenton Rural	94,843	12,000	106,843
Ridgeway	31,666	2,400	34,066
Afton Elberon	67,121	3,700	70,821
Roanoke Wildwood	81,216	1,000	82,216
Hawtree	39,167	3,700	42,867
Littleton	57,368	2,500	59,868
Long Bridge	74,572	3,000	77,572
Drewry	45,222	5,000	50,222
Smith Creek	31,033	3,000	34,033
Soul City	46,992	2,700	49,692
Arcola	19,323	2,200	21,523
Inez	17,275	2,000	19,275
TOTAL	\$761,572	\$47,600	\$809,172

SECTION 6. EXPENDITURES: There is appropriated to the Solid Waste Enterprise Fund for the operation of the County's comprehensive solid waste program for fiscal year beginning July 1, 2012, and ending June 30, 2013:

Solid Waste Program \$1,538,906

SECTION 7. REVENUES: It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Other Taxes & Licenses	\$1,497,112
Restricted Intergovernmental – Other	3,600
Investment Earnings	100
Miscellaneous	500

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Fund Balance Appropriated 37,594

TOTAL \$1,538,906

SECTION 8. There is hereby levied for the fiscal year 2012-2013, a Solid Waste Fee of \$115.00 per household or business not subject to municipal taxation to be deposited in the Solid Waste Enterprise Fund.

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Regional Water System \$938,000

SECTION 10. REVENUES. It is estimated that the following revenues will be available in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Permits & Fees	\$ 200
Sales & Service	937,500
Investment Earnings	200
Misc. Revenue	100

TOTAL \$938,000

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

District I Water System \$474,750

SECTION 12. REVENUES. It is estimated that the following revenues will be available in the District I Water Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Permits & Fees	\$ 1,200
Sales & Service	473,100
Investment Earnings	250
Misc. Revenue	200

TOTAL \$474,750

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

District II Water System \$536,456

SECTION 14. REVENUES. It is estimated that the following revenues will be available in the District II Water Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Permits & Fees	\$ 700
Sales & Service	525,100
Investment Earnings	300

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Misc. Revenue	10,356
TOTAL	\$536,456

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

District III Water System	\$657,772
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SECTION 16. REVENUES. It is estimated that the following revenues will be available in the District III Water Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Permits & Fees	\$ 800
Sales & Service	592,726
Investment Earnings	300
Transfer from Other Funds	63,946
TOTAL	\$657,772

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Transfer to Other Funds	\$238,462
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SECTION 18. REVENUES. It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Other Taxes and Licenses	\$238,362
Investment Earnings	100
TOTAL	\$238,462

SECTION 19. EXPENDITURES. The following amounts are hereby appropriated for the Octennial Revaluation Fund for the operation of the County revaluation process for fiscal year beginning July 1, 2012 and ending June 30, 2013:

TOTAL	\$55,090
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SECTION 20. REVENUES. It is estimated that the following revenue will be available in the Octennial Revaluation Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Investment Earnings	90
Transfers from Other Funds	50,000
Fund Balance Appropriated	5,000
TOTAL	\$55,090

SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2012-2013, a tax of \$60.00. The proceeds of such tax shall be deposited in the General Fund.

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SECTION 22.

A. Funds belonging to Warren County and deposited to the credit of the Warren County Operating Account and the Warren County Payroll Account may be withdrawn on signatures of Barry Mayo, Warren County Finance Director; Ulysses S. Ross, Chairman, Warren County Board of Commissioners; and Angelena Kearney-Dunlap, Clerk to the Board of Commissioners.

B. All funds belonging to Warren County and deposited to the credit of the Warren County Department of Social Services Trust Fund Accounts shall be withdrawn only by checks signed by the Warren County Director of Social Services and counter-signed by the Accounting Technician in the Department of Social Services. Henry Hayes is authorized to sign such checks as Interim Director of the Department of Social Services and Mary Ann Roberson is authorized to counter-sign such checks as Accounting Technician.

C. All funds belonging to Warren County deposited to the Public School Building Capital Fund Disbursing Account may be withdrawn on signature of Barry Mayo, Finance Director and Linda T. Worth, County Manager.

D. All funds belonging to Warren County deposited to the Flexible Spending Account (FSA) may be withdrawn on signature of Ulysses S. Ross, Chairman, Warren County Board of Commissioners; Barry Mayo, Finance Director and Linda T. Worth, County Manager.

SECTION 23. There is hereby levied for the fiscal year 2012-2013, a license fee of \$2.00 on each dog of the age of six months or older. The proceeds of such taxes shall be deposited in the General Fund.

SECTION 24. Copies of this ordinance shall be furnished to the Budget Officer and the Finance Director for direction in carrying out their duties.

This budget is prepared on a departmental basis, and need not be amended unless expenditures exceed department appropriations.

Adopted this the 20th day of June 2012.

Angelena Kearney-Dunlap, Clerk to the Board of Commissioners

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Agenda Item # 4

Consider
Re-Appointment of Tax Assessor
to a two (2) or four (4) year term

This item was tabled from June 4, 2012 regular meeting.

In accordance with Article 16, Section 105-294, during the July 8, 2008 Board meeting Tax Administrator –Robert “Eddie” Mitchum was appointed to a four (4) year term as Tax Assessor, this term expires July 1, 2012. It is, therefore, presented to consider reappointment of Tax Assessor for a 2 or 4 year term.

APPLICABLE LOCAL ORDINANCE &/or GENERAL STATUTE:

Article 16, Section 105-294

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

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Article 16.

County Listing, Appraisal, and Assessing Officials.

§ 105-294. County assessor.

(a) Appointment. – Persons occupying the position of county assessor on July 1, 1983, shall continue in office until the first Monday in July, 1983. At its first regular meeting in July, 1983, and every two years or four years thereafter, as appropriate, the board of county commissioners of each county shall appoint a county assessor to serve a term of not less than two nor more than four years; provided, however, that no person shall be eligible for initial appointment to a term of more than two years unless such person is deemed to be qualified as provided in subsection (b) of this section or has been certified by the Department of Revenue as provided in subsection (c) of this section. The board of commissioners may remove the assessor from office during his term for good cause after giving him notice in writing and an opportunity to appear and be heard at a public session of the board. Whenever a vacancy occurs in this office, the board of county commissioners shall appoint a qualified person to serve as county assessor for the period of the unexpired term.

(b) Persons who held the position of assessor on July 1, 1971, and continue to hold the position, and persons who have been certified for appointment as assessor by the Department of Revenue between July 1, 1971, and July 1, 1983, are deemed to be qualified to serve as county assessor. Any other person selected to serve as county assessor must meet the following requirements:

- (1) Be at least 21 years of age as of the date of appointment;
- (2) Hold a high school diploma or certificate of equivalency, or in the alternative, have five years employment experience in a vocation which is reasonably related to the duties of a county assessor;
- (3) Within two years of the date of appointment, achieve a passing score in courses of instruction approved by the Department of Revenue covering the following topics:
 - a. The laws of North Carolina governing the listing, appraisal, and assessment of property for taxation;
 - b. The theory and practice of estimating the fair market value of real property for ad valorem tax purposes;
 - c. The theory and practice of estimating the fair market value of personal property for ad valorem tax purposes; and NC General Statutes - Chapter 105 493
 - d. Property assessment administration.
- (4) Upon completion of the required four courses, achieve a passing grade in a comprehensive examination in property tax administration conducted by the Department of Revenue.

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Agenda Item # 5

**Consider Approving
Employee Performance Bond
for Tax Administrator for the period
July 10, 2012 through July 10, 2013.**

This item was tabled from June 4, 2012 regular meeting.

It is presented to approve employee performance bond for Tax Assessor Robert Edwin Mitchum for the period July 10, 2012 through July 10, 2013 with a premium of \$200 for \$20,000 coverage.

FUNDING SOURCE: Tax Administration Budget

COUNTY MANAGER'S RECOMMENDATION:

NOTES:

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NOTICE OF PREMIUM DUE

RECEIVED
CNA

MAY 16 2012

Phone: 1-888-866-2666
Fax: 1-605-335-0357
Email: uwservices@cnasurety.com

Bond/Policy#: 0601 70129558
Billing Date: 05/04/2012
Due Date: 07/10/2012

WARREN COUNTY MANAGER'S OFFICE

ROBERT EDWIN MITCHUM
% WARREN COUNTY TAX COLLECTOR
548 W. RIDGEWAY ST.
WARRENTON, NC 27589

RECEIVED
MAY 14 2012
FINANCE

Premium: \$200.00

Amount Due: \$200.00

Bond/Policy#: 0601 70129558
Effective Date: 07/10/2012 Anniversary Date: 07/10/2012
Bond amount: \$20,000.00
Name: ROBERT EDWIN MITCHUM
Description: NC TAX COLLECTOR COUNTY OF WARREN

104144 545300
ROM / BEE

Written By: WESTERN SURETY COMPANY

Your agent has requested that we bill your bond/policy directly from our office. PLEASE PAY THE AMOUNT INDICATED to CNA Surety. If this is a renewal, please submit payment at least two weeks prior to the due date to ensure proper and timely renewal of your bond/policy coverage.

If you have any questions, please contact your agent with whom the bond/policy was written.

Phone: (252)257-3104
Agency: 32-02393

**Warrenton Insurance
Agency, Inc.
P. O. Box 633
Warrenton, NC 27589-0633**

Please detach and return the coupon below with your payment. Please send payment to the address below. For overnight payments please call 1-888-866-2666.

CNA Surety

Amount Due: \$200.00

Bond/Policy#: 0601 70129558 Effective Date: 07/10/2012
Name: ROBERT EDWIN MITCHUM
Description: NC TAX COLLECTOR COUNTY OF WARREN
Written By: WESTERN SURETY COMPANY
Agency: 32-02393 Warrenton Insurance

Check here if changes needed and explain below.

Make Check Payable To CNA Surety

CNA Surety
P.O. Box 802876
Chicago, IL 60680-2876

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Agenda Item # 6

**Consider Approving
Creation of a Bank Account for a
Flexible Spending Account (FSA) for
County Employees**

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**COUNTY OF WARREN
FINANCE OFFICE
548 West Ridgeway St.
WARRENTON, NC 27589
Telephone: (252) 257-1778 Fax: (252) 257-6523**

Barry J. Mayo
Finance Director

MEMO

To: Board of Commissioners
County Manager
Clerk to the Board

From: Barry J. Mayo 

Date: June 20, 2012

Re: New Bank Account for Flexible Spending Account

In preparation for the Flexible Spending Account (FSA), a new benefit to employees, a new bank account must be established. This account will be established and maintained at First Citizens Bank in Warrenton. This account will be a free business checking account with no service charges.

In accordance with the terms of our agreement with Blue Cross/Blue Shield of North Carolina, 1/24 of the total amount pledged by employees must be on deposit in this bank account. Blue Cross/Blue Shield will draft from this account on a weekly basis.

Thank you.

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Explanation of the Flexible Spending Account (FSA):

The Flexible Spending Account allows employees to increase their benefits by paying for certain services with pre-tax dollars. It also allows employees to make their premium contributions for their benefit plans on a pre-tax basis, thus increasing the purchasing power of their salaries. Employees will contribute to their Flexible Spending Account by agreeing to have a certain amount of salary withheld before taxes and deposited into their Flexible Spending Account.

There are two types of Flexible Spending Accounts: 1) Medical Expense Account and 2) Dependent Care Account. Under the Medical Spending Account, an employee may pay for medical expenses not generally covered under their benefits program, including deductibles, coinsurance, dental services, contact lenses or glasses, etc. Under the Dependent Care Account, an employee may deduct expenses for daycare centers or in-home child care, after-school care and adult day care.

Thanks,
Ms. Elgin Lane
Warren County Government
Human Resources Manager
(office) (252) 257-7132
(fax) (252) 257-5971
elane@co.warren.nc.us

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Agenda Item # 7

**Rescind duplicate
2010 CDBG Infrastructure Hookup
Project Ordinance.**

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**COUNTY OF WARREN
FINANCE OFFICE
548 West Ridgeway St.
WARRENTON, NC 27589
Telephone: (252) 257-1778 Fax: (252) 257-6523**

Barry J. Mayo
Finance Director

MEMO

To: Board of Commissioners
County Manager
Clerk to the Board

From: Barry J. Mayo 

Date: June 20, 2012

Re: Rescind Board Action

In fiscal year 2011 the CDBG 2010 Infrastructure Hookup Project Ordinance was adopted on May 7th, 2011 in the amount of \$250,000. In fiscal year 2012, on October 3rd, 2011 the Contingency Infrastructure Hook-up Grant Agreement Ordinance in the amount of \$250,000 was presented to the Board for approval and was adopted. Although these projects were presented with different names, they are the same grant.

Currently, both items are entered into the County's accounting system, overstating our obligations. To correct this error, we respectfully request the Contingency Infrastructure Hook-up Grant Agreement for \$250,000 that was adopted on October 3rd, 2011 be rescinded.

Thank you.

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Agenda Item # 8

Adjourn

June 20, 2012 Special Meeting