

HAYWOOD COUNTY
BUDGET ORDINANCE AMENDMENT
FISCAL YEAR 2011-2012

PER: _____
JNL: _____

BE IT ORDAINED by the Board of Commissioners of Haywood County that the following amendment be made to the budget ordinance for the fiscal year ending June 30, 2012.

Section 1. To amend the General Fund, the expenditures are to be charged as follows:

Department	Account Number	Current Budget	Increase (Decrease)	Amended Budget
Extension:				-
Payments on Co-op agreement	114950-569301	215,741	4,315	220,056
Contingency	119910-599100	464,721	(4,315)	460,406

which will result in a net increase (decrease) of \$ - in the expenditures of the General Fund.

To provide the additional revenue for the above, the following revenues will be increased as the money has been received:

Revenue	Acct. No.	Current Budget	Increase (Decrease)	Amended Budget
_____	_____	_____	_____	-
_____	_____	_____	_____	-
_____	_____	_____	_____	-
_____	_____	_____	_____	-

Section 2. Copies of this budget amendment shall be delivered to the Budget Officer and the Finance Officer for their direction.

Adopted this the 7th of November 2011.

Chairman
Haywood County Board of Commissioners

ATTEST:

Clerk to the Board

Explanation:
To increase the budget for Extension to cover the amounts that were not available during budgeting.
The state notified the Extension Office at the end of July regarding state benefit percentages.

FOR 2012 04

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
11 GENERAL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED

114950 EXTENSION OFFICE							

114950 522000 FOOD & KITCHEN SUPPL	1,000	0	1,000	508.60	.00	491.40	50.9%*
114950 523100 04FCS SPEC.PROGR.MAT.	5,000	0	5,000	.00	846.99	4,153.01	16.9%
114950 523100 4HORT SPEC.PROGR.MAT-	5,000	0	5,000	2,122.79	.00	2,877.21	42.5%*
114950 523103 SPEC PGM MATERIAL-ED	500	0	500	100.00	.00	400.00	20.0%
114950 523104 4H-UW 4-H UNITED WAY	0	5,000	5,000	605.29	730.00	3,664.71	26.7%
114950 523104 4HPGM 4-H PROGRAM FEE	4,000	5,000	9,000	779.50	.00	8,220.50	8.7%
114950 526000 OFFICE SUPPLIES & MA	4,000	0	4,000	109.73	.00	3,890.27	2.7%
114950 529100 DATA PROCESSING SUPP	1,200	0	1,200	594.32	.00	605.68	49.5%*
114950 531100 TRAVEL	3,000	0	3,000	1,238.59	.00	1,761.41	41.3%*
114950 532000 COMMUNICATIONS	4,000	0	4,000	733.12	.00	3,266.88	18.3%
114950 535200 REPAIRS & MAINT-EQUI	450	0	450	112.40	.00	337.60	25.0%
114950 537100 MARKETING	250	0	250	150.00	.00	100.00	60.0%*
114950 539500 TRAINING-EMPLOYEE ED	500	0	500	160.00	.00	340.00	32.0%
114950 543900 RENT OF EQUIPMENT	4,000	0	4,000	1,859.67	.00	2,140.33	46.5%*
114950 549100 DUES & SUBSCRIPTIONS	1,250	0	1,250	.00	.00	1,250.00	.0%
114950 569301 PYMTS ON CO-OP AGRMT	215,741	0	215,741	55,113.20	.00	160,627.80	25.5%
TOTAL EXTENSION OFFICE	249,891	10,000	259,891	64,187.21	1,576.99	194,126.80	25.3%
TOTAL GENERAL	249,891	10,000	259,891	64,187.21	1,576.99	194,126.80	25.3%
TOTAL EXPENSES	249,891	10,000	259,891	64,187.21	1,576.99	194,126.80	

FOR 2012 04

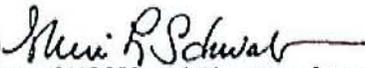
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	249,891	10,000	259,891	64,187.21	1,576.99	194,126.80	25.3%

** END OF REPORT - Generated by Julie Davis **

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Date: July 27, 2011

To: County Extension Directors
NC Cooperative Extension Service

From: Sheri L. Schwab 
Associate Director of NCCES and Director of County Operations

Subject: **TIME SENSITIVE: Final Benefits Rates for 2011-2012 Fiscal Year**

County Extension Directors, please be sure that this memorandum is reviewed immediately with your County Manager and/or County Finance Manager as appropriate for your County.

In my memorandum of March 23, 2011 (attached), I projected the benefit rates for the upcoming fiscal year starting July 1, 2011, for you to utilize in your budget planning process. We now have confirmation of the final employer-paid benefits rates for this fiscal year.

The rates we projected in March were on target for the most part. Please see the chart below for a summary of the final rates that will be applied. I actually projected about 3% too high; as such, your actual costs for this fiscal year should be lower than budgeted. I hope that comes as good news!

We had projected the total employer match to be (a) 19.76% of County-paid portion of salary + \$431.34/month total for TSERS employees and (b) 21.51% of County-paid portion of salary + \$431.34/month total for employees in the Optional Retirement Plan (ORP). This had anticipated a 5% increase in the employer-paid Health Insurance (HI) rate and a 1.6% increase to cover both Workers' Compensation (WC) and Unemployment Insurance (UI).

The specific changes that occurred are listed in the chart below. First, the HI cost rose only by \$0.14 (or, 0.0003%, to be exact), not 5% as predicted. Second, the Retirement Plan costs rose by 2.61% for TSERS participants and 0.10% for ORP participants; I previously had not projected any increases in Retirement Plans. Finally, I had projected a 1.6% rate to cover new charges for both WC and UI, in anticipation of getting legislation passed to change the current WC law. However, the legislation did not change, and as such, there will be no new charge for WC this fiscal year.

Please note that we will begin collecting for UI at a rate of 0.69% of total County-paid salary. By collecting this charge, we will be able to process and pay all UI payments through the University and will not have to bill large sums back to Counties for annual unemployment charges, ...(continued)

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including for separations occurring prior to 7/1/2011. This method had been discussed with the County Managers on the County Government Partnership Committee in our February 2011 meeting. In that discussion, it was indicated that County Managers would likely welcome this process since it would afford better financial planning than the lump payments. We hope that this will be a much better and is indeed a simpler process for all.

Summary of Changes for 2011-2012 Fiscal Year

	Actual FY 10-11	Projected 3/23/2011	Actual 7/1/2011	Increase prior FY
Health Insurance	\$410.80/mo.	\$431.34/mo.	\$410.94/mo.	+ \$0.14/mo.
Retirement				
(a) TSERS	10.51%	10.51%	13.12%	+ 2.61%
(b) Optional (ORP)	12.26%	12.26%	12.36%	+ 0.10%
Workers' Comp	N/A	0.80%	N/A	N/A
Unemployment Ins.	N/A	0.80%	0.69%	+ 0.69%
Social Security/OASDI	7.65%	7.65%	7.65%	+ 0.00%

Total Employer Match

(a) TSERS employees: 21.37% of total salary + \$4929.60* annually

(b) ORP employees: 20.61% of total salary + \$4929.60* annually

*\$410.94 HI x 12 months = \$4929.60

The new rate for Health Insurance (HI) goes into effect 9/1/2011, and will be reflected in the October 2011 billing cycle; it is not retroactive to 7/1/2011.

We anticipate that the new Unemployment Insurance (UI) charge will appear in the September or October billing cycle, retroactive to July 1, 2011. Thank you for your patience as we work this new rate into our normal process. Again, it is my hope that this results in a more efficient process that produces fewer unanticipated mid-year costs for Counties.

Thank you so much for your attention to this matter. If you have questions or concerns, please contact me (919-515-1381) or Nikki Kurdys (919-515-1382) for assistance.

Attachment 3/23/2011 Memorandum

Cc: District Extension Directors
Nikki Kurdys, Extension Payroll Coordinator
Steve Norris, Extension Benefits Coordinator