

**DEPARTMENT HEAD MEETING**  
**MINUTES**    January 14, 2015

**PRESENT:**

Ginger Annas, Veterans Office  
Chris Bowman, Sheriff  
Greg Cronk, Information Technology  
Laura Crooks, Library  
Sherry Deal, DSS  
Greg Foster, 911 Communications  
Rick French, County Manager  
Doug Gillispie, EMS  
Russell Greene, Emergency Services  
Seth Harris, Planning  
Mike Harrison, Detention  
Jennifer Herman, Finance  
Cindy Holman, DSS  
David Icenhour, Economic Development  
Tod Jones, Sheriff's Office  
Guy Kerley, Tax Office  
Judy Lail, Elections  
Thomas McDaniel, Animal Services

Leslie Meadows, Soil & Water  
Josh Mitchell, Public Works  
Chad Pennell, Sheriff's Office  
Laurie Pishner, Health Dept.  
Jon Presnell, Parks & Recreation  
Anita Price, Pre-Trial Release  
Darrell Robertson, Engineering  
Lenny Rogers, Cooperative Ext.  
Jennifer Sigmon, Animal Services  
Alisha Stamey, Rocky Face Park  
Jamie Starnes, Clerk to the Board  
Kim Stine, Human Resources  
Lynn Teague, Code Enforcement  
Sylvia Turnmire, Human Resources  
Leeanne Whisnant, Health Dept.  
Linda Williams, Finance  
Jill Woodie, Senior Center

A Department Head Meeting was held on Wednesday, January 14, 2015 at 10:00 AM at the CVCC / Alexander Center in Room 103, Taylorsville, NC.

**2015-2016 BUDGET PREPARATION**

Jennifer Herman, Finance Director, provided general guidelines and instructions for the 2015-2016 budget process including how to complete budget worksheets, how to calculate salaries, longevity, insurance, etc., as well as mileage rates and copier costs. Definite retirement percentages will be received by the State tomorrow. The group insurance expense listed was based on claims paid out and not premium amounts. She advised that 10 copies of everything needed to be submitted to the Finance Office by February 27<sup>th</sup>; however, Technology Request Forms are due to the Information Technology Department by January 29<sup>th</sup>.

She also provided several updates including:

- E-Verify requirements for vendors now only apply to purchases and construction/repair contracts at or above the formal bid limit.

- The County's auditors have recommended we charge certain invoices to an asset line item called Prepaid Expenses, which is accounted for outside of departmental budgets.
- The last day to submit purchase order requisitions for the 2014-2015 budget is May 15<sup>th</sup>. According to the School of Government, if goods/services related to the P.O. are received after June 30<sup>th</sup>, the invoice must be paid from the 2015-2016 budget.
- The deadline to turn in monthly reports, journal entries, and deposit slips is the 5<sup>th</sup> business not calendar day of the month.

## **ACCESS SOFTWARE**

Greg Cronk, Information Technology Director, discussed the Alexander County Citizen and Employee Self Service (ACCESS) software that will provide employees with a secured site to access payroll advices, W-2's, accrual balances, etc. Utilization of this software will eventually eliminate the need for paper timesheets and printed advices, which will save staff time and expenses.

The timeline for implementation is as follows:

- Access to payroll advices, W-2's, and accrual balances – July 2015
- Eliminate printed payroll advices – Fall 2015
- Automated time/attendance and eliminate paper timesheets – January 2016
- Open enrollment capabilities – pending

He presented a live example of the program, also noting that access to information will still be available after leaving County employment.

## **HUMAN RESOURCES UPDATE**

Sylvia Turnmire, Human Resources Director, provided an updated Payroll Change Form to be used beginning immediately, noting that she would also email the new form to department heads today.

She also reported that, due to the Affordable Care Act, the County will no longer be able to transfer employees from full-time to part-time status without a 13-week break in service. Department heads must also hold their part-time staff to an average of less than 20 hours per work week. These provisions will be presented to the County Commissioners for approval in February.

Cindy Holman, DSS Director, asked if this would also apply to someone retiring and returning as a part-time employee to which Ms. Turnmire replied that the 13-week break would in fact apply.

**ADJOURNMENT**

There being no further business, the meeting was adjourned at 10:50 AM.

Respectfully Submitted,

*Jamie M. Starnes*

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Jamie M. Starnes, Clerk to the Board



## MEMORANDUM

To: All Alexander County Departments

From: Jennifer Herman, Finance Director

Subject: Updates on Finance Matters

Date: January 14, 2015

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### **E-Verify Requirements**

E-Verify requirements for vendors now only apply to purchase and construction/repair contracts at or above the formal bid limit. (Formal bid threshold for purchase contracts is \$90,000; for construction/repair contracts, the formal bid threshold is \$500,000).

### **Prepaid Expenses**

Based on guidance from the County's auditors, we may need to allocate some invoices between your departmental expense line item and an asset line item called Prepaid Expenses. If you have questions about the amount charged to your expense line item when you review your monthly budget vs actual report, please contact the Finance Office.

### **PO Cutoff – May 15, 2015**

The last day to submit purchase order requisitions for the 2014-2015 budget year is Friday, May 15, 2015. We can only charge invoices to this budget year if the goods or services have been received by June 30<sup>th</sup>. If the goods/services related to the PO are received after June 30<sup>th</sup> we have to pay the invoice from the 2015-2016 budget.

### **End of Month Accounting**

The deadline to turn in monthly reports, journal entries, and deposit slips to Finance is the fifth business day of the month. The Finance Office needs this information from departments in a timely manner so monthly budget reports can be prepared for the County Manager and Board of Commissioners.



## MEMORANDUM

To: All Alexander County Departments

From: Rick French, County Manager  
Jennifer Herman, Finance Director

Subject: 2015 – 2016 Budget Process  
General Guidelines and Instructions – Budgets due February 27, 2015

Date: January 14, 2015

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1. **Year-to-Date Report for Current Budget:** Each department has been provided the most up-to-date financial data available. You should have received your monthly budget to actual report for the month ended December 31, 2014. The December report includes fiscal year-to-date information.
2. **Budget Worksheet:** The Finance Department has prepared budget worksheets that contain fiscal year 2014-2015 data through November 30, 2014. Please use the budget worksheet we have provided for your department. If you wish, you can submit your personal worksheets, narratives, and other budget request documentation, but please use the budget worksheet provided by Finance to summarize your line-item budget requests. The Finance Department will be able to process the budget requests faster by referring to the standard format of the budget worksheet provided for you. You will receive a hard copy of this form and we will email an Excel spreadsheet version as well. Please note: for the Excel version, you should only enter numbers in the column for your 2015-2016 budget request.
3. **Whole Dollar Amounts:** Submit your budget request amounts in whole dollars rounded up to the next dollar (instead of using dollars and cents). Using whole dollars makes it easier to process the budget worksheets.

4. **Salaries & Wages:** The County plans to hold salaries and wages at the 2014-2015 levels. See the attached worksheet prepared from payroll records through January 9, 2015. It lists your department's employees and their current salary or hourly rate. Please let Linda Williams in the Finance Office know if these figures do not agree with your records.
5. **Longevity:** Calculate longevity payments for eligible employees who have been employed full-time with the County for at least five years. Employees hired on or after July 1, 2009 are not eligible for longevity. See the attached worksheet prepared from payroll records. It lists the anniversary dates of your department's employees who qualify to receive a longevity payment during the 2015-2016 year. Please contact Linda Williams in the Finance Office if the longevity worksheet does not agree with your records.
6. **FICA Expense:** Calculate FICA by adding salaries/wages and longevity together and then multiply that amount by 7.65% (the employer's portion of FICA).
7. **Retirement Expense:** Retirement should be calculated by adding salaries/wages and longevity together and then multiply that amount by the percentage listed below for your department.

Law Enforcement	7.85%
All Other Dept.'s	7.50%

8. **Group Insurance Expense:** Please calculate \$750.00 per month per employee for group insurance (medical and dental).
9. **Computer/Technology Items:** Please use the Technology Request Form provided to submit your requests for computer/technology equipment. **DO NOT** include any computer/technology items in your department line item requests. The Information Technology Department will compile the technology requests and develop a budget estimate for all departmental requests for the 2015-2016 year. All departmental computer/technology requests are subject to approval by the County Manager. **Technology Request Forms are due to the Information Technology Department by January 29, 2015.**
10. **Capital Outlay:** Please provide detailed information for small and large capital outlay requests.
11. **Insurance and Bonds Expense:** The amount will be calculated for you on the "Insurance and Bonds" line item. This amount includes estimates for workers compensation and liability and property insurance premiums.
12. **Mileage Reimbursement Rate:** Please use 57.5 cents per mile as the mileage reimbursement rate when estimating your travel expenses beginning July 1, 2015. We anticipate a provision in the 2015-2016 budget ordinance to follow the current

IRS mileage reimbursement rate. The IRS typically updates the mileage rate as of January 1 each year, so the County's mileage reimbursement rate may change as of January 1, 2016 if necessary to match the IRS rate.

13. **Copy Costs:** The County has a cost-per-copy agreement with Toshiba for copier services. Please estimate your 2015-2016 copy costs based on rates of 4 cents per black and white copy and 11 cents per color copy. The copy costs should be budgeted in your "Contract Services" line item. If your department does not have a Toshiba copier, please disregard this item.
  
14. **Penalties and Interest Expense:** The Local Government Commission (LGC) requires penalties and/or interest charged for late payments to be reported separately in the financial statements. Since the goal is no late penalties or interest charges, no amounts are being budgeted for this line item. If something happens that results in this type of fee, it will be charged to a separate line item in your departmental budget called Late Payment Fees and a line item transfer will be needed. To avoid penalties and interest, please remember the deadline to submit invoices to the Finance Office is 5:00 pm each Monday with checks ready for pick up or mailing on Friday.
  
15. **Revenue Estimates:** Please remember to include budget estimates for any revenue line items for your department, such as grant revenue or fees charged. Please provide written explanation in detail of any proposed fee increases, new fees and reason for the fee.
  
16. **Budget Deadline: Please provide 10 copies of everything to the Finance Office by Friday February 27, 2015.** Requests and information submitted after this date will slow down the overall budget process. Please DO NOT punch holes in your budget request documents.

# ALEXANDER COUNTY PAYROLL CHANGE FORM

EMPLOYEE NAME: \_\_\_\_\_

EMPLOYEE #: \_\_\_\_\_

EFFECTIVE DATE: \_\_\_\_\_

<b>HR USE ONLY</b>
Received: _____
Initials: _____

(NEW HIRE OR RE-HIRE)	(PROMOTION, DEMOTION OR TRANSFER)
Type of Action: _____	Type of Action: _____
Dept. Name: _____	FROM: _____ TO: _____
Dept. Number: _____	Dept. Name/No.: _____
Job Title: _____	Job Title: _____
Grade/Step: _____	Grade/Step: _____
Annual Salary: _____	Annual Salary: _____
Bi-weekly Salary: _____	Bi-weekly Salary: _____
Hourly Rate: _____	Hourly Rate: _____
Employment Status: _____ (FT / PTWB / PTNB / Temp)	Employment Status: _____ (FT / PTWB / PTNB / Temp)
Pay Type: _____ (Hourly or Salary; Non-Exempt / Exempt)	Pay Type: _____ (Hourly or Salary; Non-Exempt / Exempt)
Comments: _____	Comments: _____
	<b>*Documentation Required*</b>
	DEDUCTION CHANGES ONLY
	From: _____ To: _____
	Name of Deduction: _____
	Type: _____
	Amount: _____
	Effective Date: _____
	Comments: _____
<b>*Attach Employee Information Sheet*</b>  <b>I-9 Regulations Require Completed Paperwork Within 3 Days of Hiring</b>	

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Dept Head Signature: \_\_\_\_\_

Date: \_\_\_\_\_

\*HR Dir. Signature: \_\_\_\_\_

Date: \_\_\_\_\_

\*County Manager: \_\_\_\_\_

Date: \_\_\_\_\_

\* Required Signatures



EMPLOYEE NAME: \_\_\_\_\_

EMP #: \_\_\_\_\_

STATUS: FT / PT / Temp

DEPT NAME/#: \_\_\_\_\_

EFFECTIVE DATE: \_\_\_\_\_

**SEPARATION OF EMPLOYMENT**

Type of Action: \_\_\_\_\_  
(INVOLUNTARY, VOLUNTARY, OTHER) \*Documentation Required\*

VOLUNTARY:	Without Notice:	With Notice:	# of Work Days in Notice:
Education:	_____	_____	_____
Disability:	_____	_____	_____
Military Service:	_____	_____	_____
Other:	_____	_____	_____
Other Employment:	_____	_____	_____
Personal:	_____	_____	_____
Retirement:	_____	_____	_____

**INVOLUNTARY:**

Certification Expired: \_\_\_\_\_ Reduction in Force: \_\_\_\_\_

Failure to Report: \_\_\_\_\_ Probationary Period: \_\_\_\_\_

Other: \_\_\_\_\_ Violation of Policy: \_\_\_\_\_

Personal Conduct: \_\_\_\_\_ Work Performance: \_\_\_\_\_

**OTHER:**

Assignment Ended: \_\_\_\_\_ Elected Term Ended: \_\_\_\_\_

Deceased: \_\_\_\_\_

Is the employee eligible for re-hire?:      Yes                      No

Department Head initials for payout of vacation leave: \_\_\_\_\_

**PROBATIONARY PERIOD COMPLETE**

Hire Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_

Comments: \_\_\_\_\_

Complete Salary Increase Section (if applicable). Attach evaluations.

**LONGEVITY PAY**

Date of Hire: \_\_\_\_\_ Yrs of Employment: \_\_\_\_\_

% Amt. (1.5-4%): \_\_\_\_\_ Amt of Longevity: \_\_\_\_\_

**SALARY INCREASE ONLY**

	FROM:	TO:
Grade/Step:	_____	_____
Annual Salary:	_____	_____
Bi-weekly Salary:	_____	_____
Hourly Rate:	_____	_____
Pay Type:	_____	_____

(Hourly or Salary; Non-Exempt / Exempt)

**REASON FOR INCREASE (Required):**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Merit Increase, COLA, Probation Complete, Reclassification, etc)

**VACATION ACCRUAL CHANGE**

From: \_\_\_\_\_

To: \_\_\_\_\_

Effective Date: \_\_\_\_\_

**CHANGE IN CONTACT INFORMATION**

Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City, Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_

\*Updated SS Card required for Name Change\*

**EMERGENCY CONTACT INFORMATION**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Relationship: \_\_\_\_\_

Primary Phone #: \_\_\_\_\_

Secondary Phone #: \_\_\_\_\_

# Affordable Care Act

## SIGNIFICANT OPERATIONAL CHANGES

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The ACA requires businesses with more than 50 employees to provide affordable minimum coverage to all full-time and full-time equivalent employees. For large employers, like Alexander County, the regulations, compliance, reporting, and penalties are effective now. There are many variables in how the healthcare coverage affects Alexander County, below are a few which affect your operating budgets.

Several changes were approved by the County Commissioners last year, which included redefining part-time employee status. The policy reads:

*“Part-time Employee. An employee appointed to an established position, for which the duties are regularly scheduled for an average of less than 20 hours per work week and continuous employment of 12 months, who is paid on an hourly basis and is designated by the Commissioners as a part-time employee.”*

The ACA requires employers to carry medical insurance on employees through a stability period even if they drop from full time to part time status. The calculation is based upon hours worked over a period of time. Due to the financial constraints this would put on the County, the following provisions will be presented to the County Commissioners next month:

- We will no longer be able to transfer employees from full-time to part-time status. Once an employee resigns their full-time position, there must be a 13-week break in service before the person can be rehired as a part-time employee.
- Department Heads must hold their part-time staff to an average of less than 20 hours per work week.