

**Madison County
Comptroller**

Memo

To: Madison County Board of Supervisors
From: Na'Son S. White 
cc: None
Date: October 1, 2026
Re: Flexible Spending Plan – FY 27

Our Flexible Spending Plan, approved by the board on July 6, 2020, requires full funding for each employee at the time of their enrollment. Based on data provided by the human resources department, \$65,588.00 is required at the onset of FY 27 for current employees. To meet this requirement, our Flex Spending bank account needs \$65,588.00 which allocates \$18,148.00 and \$47,440.00 for dependent care and medical reimbursements, respectively. We seek board approval for a loan from the Payroll bank account to the Flex Spending bank account of \$65,588.00 for current employees and the amounts new hires select as their flexible spending plan throughout FY 27. The loan will be repaid via employee payroll withholdings throughout the year.