

AGENDA

Joint Administrative Services Board
Monday October 22, 2018 10:00 p.m.
Joint Government Center

1. **Call to Order.**
2. **Approval of Minutes. (June Minutes Attached). Pg. 2**
3. **GASB 75:** The actuarial study to determine the implied liability of permitting health group participation for retirees should be completed by December. Attached is the Commonwealth regulation on providing this benefit. If we wish to obtain a separate rate for retirees we should request it by December.
4. **Health Insurance Renewal Options.** Last year's health insurance renewal was +14%. This had the effect of causing certain employees to have a negative change in net pay, despite the 2.5% salary increase. The Board should discuss what additional measures might be taken to prevent this situation from recurring: special consideration for lower paid employees, change in employee/employer share, etc. Note that separating the retirement group from the primary group might reduce the premium for the primary group.
5. **ERP Update.** Go LIVE for Virginia Income Tax is scheduled for December, and Taxation for January. The only remaining items in the implementation subsequent to this are On-line Payments and GIS Mapping (if desired). We are postponing plans to upgrade our Munis version until after these implementation steps.

Joint Administrative Services Board
June 25, 2018 Regular Meeting 10:00 am

At a regular meeting of the Joint Administrative Services Board held on Monday, June 25, 2018, at 10:00 am in the Meeting Room AB, Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia.

Members Present: David Ash, Chuck Bishop, Sharon Keeler, David Weiss

Members Absent: Chip Schutte

Staff Present: Annette Gilley, Tom Judge, Brian Lichty, Gordon Russell, Ann Taylor, Brianna Taylor

Others Present: None

1. Call to Order - Determination of Quorum

At 10:00 am, Chairman David Weiss called the meeting to order having determined that a quorum was present.

2. Approval of Minutes

David Ash, seconded by Chuck Bishop, moved to approve the March 26, 2018 minutes as presented. The motion carried by the following voice vote:

David Ash	- Aye
Chuck Bishop	- Aye
Sharon Keeler	- Aye
Chip Schutte	- Absent
David Weiss	- Aye

3. GASB 75

a) Budget Action

Tom Judge explained that GASB is the Government Accounting Standards Board that requires what is in our annual audit, in order for the auditor to give us a qualified opinion on our financials. They have required that if there are post-employment benefits, the liability for that needs to be accounted for. With this new ruling by GASB, Clarke County has to do an actuary study to determine that liability.

Tom Judge explained that there are currently 13 persons participating in the health insurance group that are retired, and both the government and the schools allow someone who is VRS retired to stay in the group at their own expense until they become eligible for Medicare. We have to do the actuarial study to determine what additional cost the county is assuming by taking on the liability for these 13 people.

Tom Judge explained that the cost for the study is about \$5,100 and that it was not foreseen in the FY19 budget process. Tom Judge would like the approval from this board in order to go to the BoS Finance Committee.

b. Policy Considerations

Tom Judge gave options as to what could be done in order to prevent this expense every two years or what could reduce the liability. This would not affect FY18 but would affect FY19.

- i. Increase the premium to recover the full cost of the anticipated claims for the retiree group
- ii. Increase the number of years an employee must be in with Clarke to be eligible to participate in the group
- iii. Should dependents become ineligible when the former employee becomes ineligible
- iv. Have the policy explicitly state to have a cap at 65
- v. May be necessary to create a fund balance designation to fund the liability, but initially it is anticipated that the liability will only affect the balance sheet.

Tom Judge stated that a decision does not have to be made today on the policy considerations, it may be better to wait for the results of the actuary study then make the decisions.

David Ash, seconded by Sharon Keeler, moved to authorize the GASB actuary study to be presented at the Board of Supervisors Finance committee. The motion carried by the following voice vote:

David Ash	- Aye
Chuck Bishop	- Aye
Sharon Keeler	- Aye
Chip Schutte	- Absent
David Weiss	- Aye

4. ERP Update

Tom Judge stated that this is the week we were scheduled to Go Live with Munis Taxation; there has been some hesitation and discussion about our readiness. There was a meeting on Friday where it was determined that we need to further assess readiness and investigate a couple possibilities.

Two issues that are problematic for the Treasurer:

- First issue: When you take a partial payment, Munis prorates it to interest charge, penalty charge, and principle charge in order, you can change that order; but, it does the charges in order, whereas our current system takes that partial payment and prorates it against all of the charges. The desire of the Treasurer has been to continue to prorate it in a way that our current system does. We have worked, to find ways to get the system to do it. Although it is possible, it is awkward and time consuming.
- Second Issue: The printing of the receipt. Sharon Keller handed out the two types of receipts. Tom Judge stated that the receipt has in the opinion of the Treasurer an insufficient amount of detail for the customer. For example, it tells you it is a vehicle but it does not tell you which vehicle.
- Third Issue: General lack of confidence that the staff has in the ability to process transactions in a timely way at the counter, because Munis requires accessing more screens than the current system.

Tom Judge stated that these are the concerns at this time in the discussion on Friday, it was determined that the course of action would be to proceed with a mock Go Live this week. We will have the Munis employees here and begin entering transactions into the system to see if we can gain confidence in the system and our ability to process in a timely way. Simultaneously this week we will process the same transactions in the Bright System.

Tom Judge stated that at the end of the week we would determine if we do have the confidence to Go Live; and, if so, we will do another conversion from Bright into the live system.

Tom Judge explained that we are seeking the cost and availability of the custom programmed receipt and proration. To see if we can get the custom programming done in a timely manner and satisfy those two requirements.

Sharon Keeler stated that she had the confidence in her staff and that they can do this; but, it is the confidence in the program. Another point that was not brought up is that the system does not pull together everything that the customer owes; we fear that we are not going to collect everything that should be collected. Sharon Keeler added that she demonstrated this to Chairman David Weiss and David Ash, if you search for the person it does not pull up everything for that customer, which means we are not guaranteed on what they owe. This is another major concern that we would like Tyler to work on to be able to tie all the accounts information in together.

Gordon Russell stated that there is an added complexity for the fact that we are converting a range of years of bills with different names so name-based searching is complex because there will be redundant entries at the customer level.

Sharon Keeler asked with personal property should we be able to tie it all in by a SSN?

Gordon Russell answered yes and stated that it does tie it all in by that search, and that every time that he has tried it has worked.

Ann Taylor stated that they have tried searching that way and there have been some instances where it has not. Ann Taylor also explained that even now in the Bright system, we have instances where the SSN's are incorrect or it is not a SSN because it was entered as a driver's license number and not a SSN.

Gordon Russell stated that there is a customer matching routine that is going on when data is imported if there is already an existing customer in the system. There are only around 150 customers that when the data was imported it matched their Real Estate records with their Personal Property records so we will have to manually make them match.

Gordon Russell also explained that there are certain place where you can search by SSN and it will search both the owner and the co-owner; and, then there are other times when you are doing searches it will only does the search on the owner.

Sharon Keeler then asked, in Real Estate you cannot search by map number.

Gordon Russell explained that map number cannot be searched in Tyler Cashiering but you can search it directly in Munis. That is why we are printing the parcel ID on all of the bills in order to look them up in Tyler Cashiering.

Sharon Keeler asked Ann Taylor if she had any more to add.

Ann Taylor stated that the Treasurer's Office is confident that they can do their jobs; however, we are just not confident in the Munis' ability to allow us to do our jobs. Ann Taylor contacted other counties that use this system and they do not prorate and they only bill once a year so nothing like what is done in Clarke County, so it affects our jobs.

Ann Taylor also stated that she is not confident that they will be able to handle the workload, and she is interested to see how this week goes given our concerns and how Munis reacts to them. If our issues can be fixed, then the confidence will grow; but, if they cannot be fixed, then I do not think I will be any more confident in the system.

David Weiss stated that the other thing that was discussed on Friday was that Sharon Keeler would take the lead with Tyler on these final stages. This is no reflection on Tom Judge's management throughout but it is a chance to go direct one on one to iron out the issues, since they are specialized and complex issues in the Treasurer's office.

Tom Judge and Sharon Keeler both discussed that at the end of this week there should be a meeting in order to determine where to go next.

Sharon Keeler states that she does not think this week will be enough because Tyler is in the process of getting a quote for the additional items we are asking them to do for receipts and other items.

Tom Judge stated that at the end of this week the decision would be on to go live or not.

Sharon Keeler stated that she could not see them fixing the two issues by the end of the week.

David Weiss stated that one of the options would be to get to the end of the week and feel confident in the system even with the issues on the receipt.

Sharon Keeler explained that she would not approve the present receipt, because we cannot take a partial payment and mail this receipt with no information explaining what the items are.

David Weiss suggested to do the mock go live this week and then make the decision at the end of the week when we have more information.

Tom Judge shared information to Sharon Keeler about the custom programming

- First question: is this program in your que to see if these upgrades are coming? This would allow us to upgrade and get what we want relatively quickly.
- Second question: how long will it take to do the custom programming? Anecdotally on custom programming, they are four years out. However, the receipt may be in the forms division and they may be able to be done quicker.

Gordon Russell stated that there are forms in Munis with different functionalities so the receipt should not be a difficult issue. However, it will be a receipt when doing payment entry directly in Munis, not Tyler Cashiering because it is a completely separate program.

Tom Judge explained that customer search was known to be a problem for the fact that you are converting inconsistent information from the Bright System and bringing in information from DMV and the property assessment system. When you pull all of that information together, there will be an ongoing challenge.

Gordon Russell explained to Sharon Keeler that there is a customer central inside of Munis that will allow for a better search so it may be a primary place to look for bills due related to those customers, in addition to the bill inquiry search.

David Weiss asked if everyone was comfortable in the framework of going after the problems that were discussed.

Everyone nodded in acceptance.

David Weiss thanked everyone for the hard work even though it is difficult.

5. FY2019 Salary Increases

The following amounts are the proposed salary increases for FY19, proposed based on the budgetary action of the Board of Supervisors and following the personnel action of the School Board affective July 1, 2018.

Last Name	TITLE	Days	Hours	Salary	2.50%	NEW
JUDGE	JAS DIRECTOR	247.00	1,976.00	127,691	3,192	130,883
GILLEY	ACCOUNTANT 1	247.00	1,852.50	69,802	1,745	71,547
SHECKELS	PAYROLL COORDINATOR	247.00	1,852.50	51,178	1,279	52,457
BENNETT	ACCOUNTANT 2	247.00	1,852.50	63,260	1,581	64,842
JOHNSON	ACCOUNTS PAYABLE	240.00	1,800.00	41,573	1,039	42,612
LEGGE	PURCHASING MANAGER	247.00	1,852.50	60,886	1,522	62,408
MEREDITH	JAS ADMIN ASST	247.00	1,852.50	40,000	1,000	41,000

Chairman David Weiss clarified with Tom Judge that the 2.5% increase was from the individual current salary and not based from the midpoint.

Chairman David Weiss stated that the Board of Supervisors was doing its based on the midpoint, and that JAS does follow the School Board.

Chairman David Weiss then asked Chuck Bishop what is the schools position, why you went on individual salary instead of using the midpoint.

Chuck Bishop stated that the school salary scales are unique and each step is usually a year, so going off the current individual salary allows for equal reward on the scale itself. In addition, many of the other positions do not have midpoints.

Chairman David Weiss stated that the only concern on the Board of Supervisors end is that in the past we have had similar job types in the county government and in the schools that were significantly different and I think you have addressed that and have tried to work through that. From the Board of Supervisor level, we would ask you to keep that in mind and that it is always a concern that we have because we are committed to this midpoint process to try to shrink our differences and make it uniform. It will never be perfect but there is a consistency issue with school employees and county employees who hold similar jobs.

Chuck Bishop, seconded by David Ash, moved to approve the Joint Administrative Services FY19 Salary increases as presented. The motion carried by the following voice vote:

- David Ash - Aye
- Chuck Bishop - Aye
- Sharon Keeler - Aye
- Chip Schutte - Absent
- David Weiss - Aye

6. Farewell to Annette

Tom Judge invited Annette Gilley to the meeting so that everyone could say good-bye to an accountant who has kept him honest and organized and has worked hand and hand with him for 21 years. Annette is getting married and moving to North Carolina. Tom Judge stated that Annette has done a good job for us for a long time and she really takes care of business. Tom Judge thanked Annette.

David Weiss said that he was glad for Annette and congratulations but we are sorry for ourselves for losing you. You have done a tremendous job for the county and it is always excellent work and problem solving and working for the common good. As the Board of Supervisors, we are most appreciative and wish you all the best.

Annette Gilley thanked everyone.

7. Adjournment

At 10:49 am, Chairman David Weiss adjourned the meeting

8. Next Meeting

July 23, 2018

Note: The April and May meetings were cancelled due to insufficient agendas.

Minutes Recorded and Transcribed by Brianna R. Taylor

§ 15.2-1517. Insurance for employees and retired employees of localities and other local governmental entities; participation by certain volunteers

A. Any locality may provide group life, accident, and health insurance programs for its officers and employees; employees of boards, commissions, agencies, or authorities created by or controlled by such locality; or employees of boards, commissions, agencies, or authorities that are political subdivisions of the Commonwealth and work in close cooperation with such locality. In addition, any locality that provides such a health insurance program may allow eligible members of approved volunteer fire or rescue companies, as determined by the locality, to participate in such a health insurance program. Such programs may be through a program of self-insurance, purchased insurance, or partial self-insurance and purchased insurance, whichever is determined to be the most cost effective. The total cost of such policies or protection may be paid entirely by the locality or shared with the employee. The governing body of any locality may provide for its retired officers and retired employees to be eligible for such group life, accident, and health insurance programs. The cost of such insurance for retired officers and retired employees may be paid in whole or in part by the locality. The governing body of any locality may permit members of approved volunteer fire or rescue companies to participate in its group health insurance programs, subject to the eligibility criteria established by the locality. The cost of a volunteer's participation in such a health insurance program shall be paid for in full by the participating volunteer. Any locality may fund the cost of a volunteer's participation in a mental health treatment and counseling program that is offered to individual members of approved volunteer fire or rescue companies and is comparable to an employee assistance program offered to paid employees of the locality.

B. In the event a county or city elects to provide one or more of such programs for its officers and employees, it shall provide such programs to the constitutional officers and their employees on the same basis as provided to other officers and employees, unless the constitutional officers and employees are covered under a state program, and the cost of such local program shall be borne entirely by the locality or shared with the employee.

C. 1. Except as otherwise provided herein, in the event the governing body of any locality elects to provide group accident and health insurance for its officers and employees, including constitutional officers and their employees, such programs shall require that upon retirement, or upon the effective date of this provision for those who have previously retired, any such individual with (i) at least 15 years of continuous employment with the locality or (ii) less than 15 years of continuous employment who has retired due to line-of-duty injuries may choose to continue his coverage with the insurer at the retiree's expense until such individual attains 65 years of age at the insurer's customary premium rate applicable (a) to such policies, (b) to the class of risk to which the person then belongs, and (c) to his age.

2. The governing body, when providing this coverage, may further provide that the retiree be rated separately from the active employees covered under the group plan offered by such

3. Any locality that has not offered the opportunity to continue group health coverage provided by the locality as required by subdivision 1 to its retirees who had retired on or before June 30, 1993, and who meet the criteria for such coverage as set forth in subdivision 1, shall do so by July 1, 2000. Any retiree from the service of a locality who had retired on or before June 30, 1993, and who meets the criteria to continue his group health coverage from the locality under subdivision 1 who has not yet elected to continue his group health coverage from the locality shall elect whether to do so by July 1, 2000.

4. Nothing herein shall prohibit a locality from providing group accident and health coverage or benefits for its retirees in addition to the coverage required under this section.

D. Any locality that offers group health plans to its employees and the employees of constitutional officers and its retirees, as provided by this section or otherwise, may provide in the plan providing such coverage that any retiree who is participating in a group health plan provided by the locality who subsequently terminates his participation in such plan may not thereafter rejoin a group health plan provided by the locality.

1981, c. 332, § 15.1-7.3; 1984, c. 712; 1987, cc. 435, 564; 1992, c. 750; 1993, c. 782; 1997, c. 587; 1999, c. 797; 2003, c. 409; 2007, c. 150; 2012, cc. 191, 515; 2016, cc. 207, 417.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

FY 19 Monthly Health Benefit Rates

Effective 5/16/2018

Source: Joint Administrative Services

A. Plan Rates	Cost	Employer	Employee	Employer	Employer	FY 19
				FY 19 Share*	FY 18 Share*	Employer Annual
<u>KA 250 Plan Option</u>						
<u>Regular Full Time</u>						
Single	769.00	648.68	120.32	84%	85%	7,784
Dual	1,423.00	707.75	715.25	50%	50%	8,493
Family	2,076.00	1,033.02	1,042.98	50%	50%	12,396
<u>Transportation, Food Service & Other</u>						
Single	769.00	547.34	221.66	71%	71%	6,568
Dual	1,423.00	597.18	825.82	42%	42%	7,166
Family	2,076.00	871.64	1,204.36	42%	42%	10,460
<u>KA 500 Plan Option</u>						
<u>Regular Full Time</u>						
Single	706.00	648.68	57.32	92%	92%	7,784
Dual	1,306.00	707.75	598.25	54%	54%	8,493
Family	1,906.00	1,033.02	872.98	54%	54%	12,396
<u>Transportation, Food Service & Other</u>						
Single	706.00	547.34	158.66	78%	78%	6,568
Dual	1,306.00	597.18	708.82	46%	46%	7,166
Family	1,906.00	871.64	1,034.36	46%	46%	10,460
<u>TLC High Deductible</u>						
<u>Regular Full Time</u>						
Single	557.00	557.00	.00	100%	100%	6,684
Dual	1,030.00	633.04	396.96	61%	61%	7,596
Family	1,504.00	923.05	580.95	61%	61%	11,077
<u>Transportation, Food Service & Other</u>						
Single	557.00	469.99	87.01	84%	84%	5,640
Dual	1,030.00	534.14	495.86	52%	52%	6,410
Family	1,504.00	778.85	725.15	52%	52%	9,346
B. Account Contributions						
<u>Regular Full Time</u>						
TLC Health Savings Account Contribution (single)		91.68				1,100
TLC Health Savings Account Contribution (dual)		74.71				897
TLC Health Savings Account Contribution (family)		109.97				1,320
<u>Transportation, Food Service & Other</u>						
TLC Health Savings Account Contribution (single)		77.35				928
TLC Health Savings Account Contribution (dual)		63.04				756
TLC Health Savings Account Contribution (family)		92.79				1,114
C. Total Employer Cost Per Group Health Member						
<u>Regular Full Time</u>						
Single Health		648.68				
Dual Health		707.75				
Family Health		1,033.02				
TLC High Deductible Single Health & "HSA"		648.68				
TLC High Deductible Dual Health & "HSA"		707.75				
TLC High Deductible Family Health & "HSA"		1,033.02				
<u>Transportation & Food Service</u>						
Single Health		547.34				
Dual Health		597.18				
Family Health		871.64				
TLC Single Health & "HSA"		547.34				
TLC Dual Health & "HSA"		597.18				
TLC Family Health & "HSA"		871.64				
				Overall Change	14.00%	

Note: Where two employees are married, and they together opt for either a dual or family option, the employer will pay two times the single employer contribution for the plan option selected.

METHOD:

- Force TLC High Deductible employee single contribution to zero.
- Force 500 rates to percentage contributions from prior year.
- Force 250 employer contribution to same as 500 contribution.
- Force "HSA" contribution so total employer equal across plans.

