

AGENDA

Joint Administrative Services Board
Monday January 28, 2019 10:00 p.m.
Joint Government Center

1. Call to Order.

Determination of Quorum
Selection of Chairperson
Selection of Vice-Chairperson

Establishment of meeting calendar. Please consider the following:

Date	Time	Location	Topic(s)
02/25/19	10:00:00 PM	JGC	Budget, Health Insurance
03/25/19	10:00:00 PM	JGC	Health Insurance
04/22/19	10:00:00 PM	JGC	Procurement Policy Update
05/20/19	10:00:00 PM	JGC	Audit
06/24/19	10:00:00 PM	JGC	<i>If needed</i>
07/22/19	10:00:00 PM	JGC	<i>If needed</i>
08/26/19	10:00:00 PM	JGC	<i>If needed</i>
09/23/19	10:00:00 PM	JGC	Budget Process
10/28/19	10:00:00 PM	JGC	Director Evaluation
11/25/19	10:00:00 PM	JGC	<i>If needed</i>
12/23/19	10:00:00 PM	JGC	<i>If needed</i>
01/27/20	10:00:00 PM	JGC	Organization, Budget

2. Approval of Minutes. (December 17 Minutes Attached).

3. Flexible Benefits Plan. Some years ago Clarke County contributed to a flex plan for each employee to encourage participation. In 2014, Clarke County took advantage of a new federal provision permitting continuing carryover of unspent account balances of up to \$500, replacing a previous policy of requiring balances to be expended within 90 days of the end of the plan year. As a consequence of these two actions, the flex benefits plan has amassed a number of accounts for employees either no longer employed, or employed but no longer participating, for which the County continues to pay account fees. The Board should consider returning to the prior policy to resolve these accounts. JAS staff will work to amend the policy, and inform as many account holders as possible to utilize their balances over the next 8 months.

4. **JAS 2020 Budget.** Please find attached a budget proposal for Joint Administrative Services. Because approval of this proposal is contingent on future decisions of the Board of Supervisors and School Board, it is recommended that this proposal be considered, but not acted upon, at this time.

5. **Next Meeting February 25.**

Joint Administrative Services Board
December 17, 2018 Regular Meeting 10:00 am

At a regular meeting of the Joint Administrative Services Board held on Monday, December 17, 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, Chip Schutte, David Weiss

Members Absent: None

Staff Present: Gay Allen, Tom Judge, Gary Lichliter, Donna Peake, Gordon Russell, 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

Chip Schutte, seconded by David Ash, moved to approve the October 22, 2018 minutes as presented. The motion carried by the following voice vote:

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

3. GASB 75

The Actuarial Studies for post-retirement benefits are complete, which in our case is the ability for retirees to remain in the health insurance group. We have gone for years without having to post the liability associated with that to our balance sheet but with some recent changes, the auditors stated that these numbers needed posted. The study revealed a liability of \$373,683 for Government and \$1,100,463 for Schools. The study looked at all employees (current and retired) and estimated the entire length of their lives, if they retire at a normal time, and how long could they be in the health insurance group. The reports from the actuarial study are available on request. Local Choice has recently eliminated the option to assess the retirees the full cost of coverage.

4. Nationwide 457 Fixed Account

Nationwide is revising their fixed account option. The fixed account has a guaranteed minimum rate, which has been 3.5% and about 47% of our account balances with Nationwide are in the fixed account. Nationwide is dropping the 3.5% minimum interest rate and has given these options:

- Option 1. Declining guaranteed minimum interest rate, transfer capped at 20%, no fee.
- Option 2. Declining guaranteed minimum interest rate, transfer capped at 40%, no annual fee.
- Option 3. Existing fixed account balance continues at minimum 3.5%, but no new contributions, instead:
 - a. Contributions redirected to the fixed account to have guaranteed minimum of 0.5% in separate account; or
 - b. Contributions redirected to Target Date fund (current default).

Chuck Bishop clarified with Tom Judge that it was the board's responsibility to elect for the whole group between these three options.

The Board discussed what options that they thought would be best for the group and all agreed on option 3a. Chairman David Weiss then polled the audience for their opinion and attendees agreed with the board.

David Ash, seconded by Chuck Bishop, moved to approve the choice of option 3a. Option 3. Existing fixed account balance continues to have guaranteed minimum 3.5%, but no new contributions; a. Contributions redirected to the fixed account to have guaranteed minimum of 0.5% in separate account. The motion carried by the following voice vote:

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

5. FY18 Audit Update

Tom judge stated that they are still working on the bank reconciliation for the audit and that they hope to be finished in early January. Then the auditors will need three weeks to turn the report around. The audit report for '18 should be over to us in early February, which will give us final and audited numbers for the budget process.

6. ERP Update

Tom Judge stated that the ERP Go Live for Virginia Income Taxation is all set up and ready to use but will not be used until the beginning of the year. Gordon Russell explained that the transition into Go Live will occur at the beginning of the year.

Sharon Keeler and Gordon Russell stated that the last training went well and there were just a few issues that need to be handled.

Tom Judge stated that Government IT intends to upgrade Munis to 11.3 in mid-February.

7. Adjournment

At 10:43 am, Chairman David Weiss adjourned the meeting

8. Next Meeting

January 28, 2019

Note: The November meeting was cancelled due to an insufficient agenda.

Minutes Recorded and Transcribed by Brianna R. Taylor

Current Year Benefits

Show Current Year >



FSA - Dependent Care

2018 Plan Year - Jul 1, 2018 through Jun 30, 2019

8 participants

Use it from Jul 1, 2018 to Jun 30, 2019

Claim it by Sep 30, 2019

\$28,437
Total Election Amount

\$8,531
Participant Savings

\$2,175
Employer Savings

Enrolled Participants



Total Election Amount



[View Report of Plan Details >](#)



FSA - Health

2018 Plan Year - Jul 1, 2018 through Jun 30, 2019

64 participants

Carryover is enabled

Use it from Jul 1, 2018 to Jun 30, 2019

Claim it by Sep 30, 2019

\$79,417
Total Election Amount

\$23,825
Participant Savings

\$6,075
Employer Savings

Enrolled Participants



Total Election Amount



[View Report of Plan Details >](#)

01/25/2019 10:44
2600tjudge

Clarke County
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnyrpts

PROJECTION: 20201 FY 20 Operating

FOR PERIOD 99

ACCOUNTS FOR:

Finance & Purchasing	2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 PROPOSED	COMMENT
Salaries - Regular	419,511.33	441,150.00	441,150.00	433,815.97	441,150.00	441,459.00	<u>1</u>
Part Time Salaries - R	4,660.25	5,000.00	5,000.00	2,788.00	5,000.00	5,500.00	<u>2</u>
FICA Benefits	32,045.59	32,515.00	32,515.00	33,891.75	32,515.00	31,848.00	
VRS Benefits - Plans 1	65,200.21	66,602.00	66,602.00	56,472.26	66,602.00	57,045.00	
VRS Benefits - Hybrid	3,264.00	2,571.00	2,571.00	6,427.03	2,571.00	12,179.00	
Hospital/Medical Plan	34,580.13	57,847.00	57,847.00	34,974.33	57,847.00	61,458.00	<u>3</u>
Group Life Insurance B	5,495.65	5,781.00	5,781.00	5,254.95	5,781.00	5,787.00	
Disability Ins - Hybri	54.00	67.00	67.00	203.68	67.00	209.00	
Worker's Compensation	-.83	.00	.00	824.40	.00	849.00	
Retiree Health Care Cr	5,117.73	5,298.00	5,298.00	4,813.71	5,298.00	5,299.00	
Annual Leave Payouts	3,776.86	.00	.00	16,332.28	.00	.00	
Purchased Services	1,400.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	
Finance & Auditing	33,500.00	38,000.00	38,000.00	59,290.00	38,000.00	39,000.00	<u>4</u>
Advertising	1,203.20	700.00	700.00	.00	700.00	500.00	
Postal Services	1,475.48	2,000.00	2,000.00	506.32	2,000.00	2,000.00	
Telephone	1,370.39	1,300.00	1,300.00	836.02	.00	1,300.00	
Travel	517.84	1,500.00	1,500.00	.00	1,500.00	3,265.00	<u>5</u>
Travel Local Mileage	21.40	600.00	600.00	.00	600.00	400.00	
Miscellaneous	5.02	.00	.00	.00	.00	.00	
Dues Subscripts & Memb	265.00	500.00	500.00	325.00	500.00	800.00	
Materials and Supplies	1,712.62	2,000.00	2,000.00	1,004.12	2,000.00	1,800.00	
Noncapitalized Office	2,222.35	1,000.00	1,000.00	217.54	1,000.00	.00	
TOTAL Finance & Purchasing	617,398.22	666,431.00	666,431.00	657,977.36	665,131.00	672,698.00	

PROJECTION: 20201 FY 20 Operating

FOR PERIOD 99

ACCOUNTS FOR:

Data Processing/IT	2018 ACTUAL	2019 ORIG BUD	2019 REVISED BUD	2019 ACTUAL	2019 PROJECTION	2020 PROPOSED	COMMENT
Maintenance Service Co	889.94	121,700.00	121,700.00	117,301.00	121,700.00	127,200.00	6
Materials and Supplies	54.99	500.00	500.00	280.56	500.00	500.00	
Capital Outlay Additio	.00	4,500.00	4,500.00	.00	4,500.00	4,500.00	7
TOTAL Data Processing/IT	944.93	126,700.00	126,700.00	117,581.56	126,700.00	132,200.00	
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	
TOTAL EXPENSE	618,343.15	793,131.00	793,131.00	775,558.92	791,831.00	804,898.00	
GRAND TOTAL	618,343.15	793,131.00	793,131.00	775,558.92	791,831.00	804,898.00	

** END OF REPORT - Generated by Thomas Judge **

1. Turnover savings, but 3% salary increase.
2. Some wage increase, same hours.
3. 10% health insurance increase.
4. FY 19 includes actuarial study and outside accountant.
5. VGFDA, VASBO, VAGPA
6. Tyler and copier. Tyler increase expected.
7. Copier still working (mostly), but used less. ∴ just in case.