



Management Update summary Minutes

Monday, November 24, 2014, 9:00 a.m.
Courthouse Square, 555 Court St. NE, Salem
5th Floor, Suite 5232, Silverton Conference Room

Commissioners present: Commissioners Sam Brentano, Janet Carlson and Kevin Cameron.

Others present: John Lattimer, Gloria Roy, Justine Flora, Barb Young and Lynne Coburn as recorder.

Chief Administrative Officer John Lattimer called the meeting to order at 9:01 a.m.

INFORMATIONAL

Section 125 Health Flexible Spending Accounts

Summary of presentation:

- Two recent Internal Revenue Services (IRS) changes:
 - Extended grace period until end of March to submit anything incurred by December 31 the prior year; and
 - October 31, 2013, IRS relaxing “use it or lose it” provision and allow employer a \$500 rollover:
 - Can only roll it over into the next year.
- The county adopted the Health Savings Account (HSA) as a vehicle to allow people more control over their healthcare funds;
- Can roll over HSA and can take it with you if you leave;
- Program encourages people to think about their spending;
- Consumer directed plan;
- If you have a flexible spending account (FSA), you may not contribute to a HSA;
- If your FSA fund ends with a balance into the next year, you cannot put a contribution into your HSA account;
- The IRS has not given clear guidance on the two changes;
- At the very end of 2013, the FSA plan ended up \$-127.89:
 - More money was taken out than put in;
 - Total of 215 people enrolled, 26 people elected the max of \$2,500;
 - There were 60 forfeitures that were over one dollar:
 - Out of the 60, 16 were over \$100; and
 - The average forfeiture was \$70.00.
 - Total forfeiture amount was \$4,596 for 2013.
- For 2014, there are 207 people enrolled in the program, 22 people elected plan maximum.

Board Direction:

- Benefits section will study the issues more. Board will make a decision before open enrollment next year.

COMMISSIONERS' COMMITTEE ASSIGNMENTS and UPDATE

Commissioner Brentano

- Attended Association of Oregon Counties (AOC).

Commissioner Carlson

- District meeting for AOC:
 - Set next year's date, September 18, 2015 from 10:00 a.m. – 2:00 p.m.
- Moderate for a Juvenile discussion at AOC;
- Had a Governance Forum:
 - Sheriff Myers and Ann Marie Bandfield presented on the mobile crisis teams; and
 - A focus on aid and assist.
- Was on a Mental Health and Public Safety Panel along with Sheriff Jason Myers and Rod Calkins;
- Commended Sheriff Jason Myers for an outstanding job on the Tim and Tammy show; and
- Product tasting:
 - Barb Young, Gordean Ash and Lynne Coburn were there to help out; and
 - Commissioner Carlson recognized them for their hard work with the event.

Commissioner Cameron

- AOC:
 - Signed up for County College, starts January 15, 2015;
 - Read new county commissioner's orientation book.

Meeting adjourned 10:01 a.m.