

FYE 2016 BUDGET RECEIVED

\$5,188,841

FYE 2017 BUDGET REQUEST

\$5,248,000

FREMONT COUNTY, WYOMING

BUDGET REQUEST PACKET

FISCAL YEAR 2016 - 2017

DEPARTMENT NAME

HEALTH BENEFIT PLAN / HEALTH PROMOTION

CHART OF ACCOUNT NUMBERS

650-9-6500 / 650-9-6501

BUDGET VERSION

Final

PREPARED BY

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BUDGET MESSAGE

DEPARTMENT HEALTH BENEFIT PLAN / HEALTH PROMOTION

ANTICIPATED REVENUE STREAMS

\$5.01 million of contributions made by participating employers and employees are based on contribution rates approved by the Board on May 10, 2016. These contributions have been reduced by \$396 thousand of wellness incentives that eligible employees and their covered spouses are expected to receive. Additional revenue of \$94 thousand is anticipated from stop loss reimbursements as well as \$77 thousand of prescription rebates and investment income.

Anticipated revenues are down from prior years due to the privatization of the Ambulance Service. FY 2016 showed a loss of 30 employees primarily due to the Solid Waste discontinuing their participation in the County Health Plan.

EXPENDITURE TRENDS

Benefit payments (medical services) are based on 261 participating employees and a five year average cost adjusted for inflation. Participating employees decreased 10% from 314 (FY2015) to 284 (FY2016). A further reduction to 261 employees is expected due to Ambulance employees leaving the Plan.

The change to Blue Cross Blue Shield of Wyoming (**BCBS**) in July of 2014 continues to provide substantial savings in excess of a million dollars per year due to their superior network with lower negotiated rates.

We continue to refine and improve the disease management and health promotion programs. Changes put in place for FY2017 increase the emphasis on disease management.

BUDGET CHANGES FROM LAST YEAR

Administration costs will decrease \$10 thousand despite a rate increase due to a reduced number participating employees. Stop-loss premiums will remain unchanged. The stop loss insurance cost per employee increased, offset by the number of employees.

FIVE YEAR PLAN

DEPARTMENT HEALTH BENEFIT PLAN / HEALTH PROMOTION

1. SERVICE PRIORITIES

Pay valid claims within two weeks of submission. [We were unable to negotiate a performance guarantee and verifiable information is not available from BCBS.]

Maintain a reserve adequate to pay all valid claims during a worst possible year without a mid-year premium increase. [The financial condition of the Health Benefit Plan has improved substantially. However, reduced revenues for the County as a whole has made the increased rates necessary to attain the target reserves unachievable in the short term.]

2. EMPLOYEES and BENEFITS

Continue to fund on part-time employee to provide Disease Management services and administer the Wellness incentive.

3. FUNDING and REVENUE CHANGES

In order to attain the target reserves 6% annual increases in contributions will be necessary.

4. MAINTENANCE or SECURITY ISSUES

Not applicable.

CONTRACTUAL SERVICES - FYE 2017

DEPT: HEALTH BENEFIT PLAN / HEALTH PROMOTION

	Contractor	Description of Services	Department	Amount
1.	Corporate Benefits Consortium LLC (Cobecon)	Consultants assisting with obtaining third party administration, stop loss coverage, other matters	6500	\$56,000
2.	wix.com	program support	6501	\$1,000
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
TOTAL CONTRACTUAL SERVICES (69214) - HEALTH PLAN			6500	\$56,000
TOTAL CONTRACTUAL SERVICES (69214) - HEALTH PROMOTION			6501	\$1,000

CAPITAL ASSETS - FYE 2017

DEPT: HEALTH BENEFIT PLAN / HEALTH PROMOTION

DEPARTMENT PURCHASES (< \$10,000)					
PRIORITY	DESCRIPTION	PURCHASE TIME FRAME	ASSET TYPE	PURCHASE AMOUNT	ESTIMATED LIFE (YRS)
1.	Laptop computer (replacement for 6 year old computer)	OCT-DEC 2016	MACHINERY & EQUIPMENT	\$1,500	5
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
TOTAL - DEPARTMENT PURCHASES (< \$10,000)				\$1,500	

85001	LAND	\$0
85002	BUILDINGS & IMPROVEMENTS	\$0
85003	MACHINERY & EQUIPMENT	\$1,500
85004	VEHICLES	\$0
85005	OFFICE FURNITURE	\$0
85006	COMPUTER SOFTWARE	\$0
85008	INFRASTRUCTURE	\$0
85010	LIBRARY BOOKS	\$0

CAPITAL REVOLVING FUND PURCHASES (\$10,000 or more)							
PRIORITY	DESCRIPTION	PURCHASE TIME FRAME	ASSET TYPE	AUTHORIZED AMOUNT	ESTIMATED LIFE (YRS)	INTEREST RATE	EST FYE 2017 RENTAL AMT
1.	none						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
PLUS CURRENT DEPARTMENT RENTAL PAYMENTS (FYE 2017)							
TOTAL - CAPITAL REVOLVING FUND PURCHASES (\$10,000 or more)				\$0			\$0

SALARY AND BENEFIT WORKSHEET - FYE 2017

DEPT: HEALTH BENEFIT PLAN / HEALTH PROMOTION

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Select FT / PT / NO BENEFITS	% of wage in this Dept	Employee Name	Job Title	Select Salary Acct	FYE 2016 Annual Base Salary TOTAL all departments	FYE 2016 Annual Base Salary by % this Dept.	FYE 2017 Proposed Base Salary TOTAL all departments	FYE 2017 Proposed Base Salary by % this Dept	Social Security & Medicare	Select Workers Comp Code	Workers Comp	Select Wyoming Retirement Plan	Wyo Retirement	Health Insurance Waived?	Health Insurance	Total Employee Cost
PT	100.0%	FAHEY, PENNY	COORDINATOR	S	\$41,942	\$41,942	\$41,942	\$41,943	\$3,209	Hazard	\$1,128	Civilian	\$5,243	Y	\$72	\$51,595
						\$0	\$0	\$0	\$0		\$0		\$0			\$0
						\$0	\$0	\$0	\$0		\$0		\$0			\$0
		Sub Totals			\$41,942	\$41,942	\$41,942	\$41,943	\$3,209		\$1,128		\$5,243		\$72	\$51,595
		OT Total						\$0	\$0		\$0		\$0		\$0	\$0
		Holiday Total						\$0	\$0		\$0		\$0		\$0	\$0
		Grand Total			\$41,942	\$41,942	\$41,942	\$41,943	\$3,209		\$1,129		\$5,243		\$72	\$51,595

ELECTED OFFICIAL SALARIES	\$0
DEPUTY SALARIES	\$0
CLERK/DISPATCHER SALARIES	\$0
SUPERVISOR/CLERICAL SALARIES	\$41,943

CHART OF ACCOUNTS WORKSHEET - FYE 2017

DEPT: **HEALTH BENEFIT PLAN / HEALTH PROMOTION**

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										FYE 2016 BUDGET COMPARISON		OVER BUDGET WARNING - CHECK YOUR ESTIMATES OR CONTACT THE CLERK'S OFFICE			
										FYE 2016 Add'l Expected (Jan - Jun)	FYE 2016 Projected Actual	FYE 2017 Budget Request	Difference from FYE 2016	FYE 2017 Approved Budget	Notes
Account Number	Account Title	FYE 2013 Actual	FYE 2014 Actual	FYE 2015 Actual	FYE 2016 Budget	FYE 2016 Actual (thru Dec)	FYE 2016 Add'l Expected (Jan - Jun)	FYE 2016 Projected Actual	FYE 2017 Budget Request	Difference from FYE 2016	FYE 2017 Approved Budget	Notes			
HEALTH BENEFIT PLAN															
650-9-6500-44270	INSURANCE CONTRIBUTIONS	\$5,208,371	\$5,967,431	\$5,741,481	\$5,840,000	\$2,728,769	\$2,781,231	\$5,510,000	\$5,010,000	-\$830,000	\$5,010,000	Employee count dropped			
650-9-6500-47100	INTEREST REVENUE	\$15,906	\$15,435	\$23,142	\$23,000	\$11,715	\$10,378	\$22,093	\$29,000	\$6,000	\$29,000				
650-9-6500-47200	CHANGE IN FV OF INVEST.	-\$16,939	\$6,741	-\$1,790	\$0	-\$4,941	\$14,400	\$9,459	\$0	\$0	\$0				
650-9-6500-48456	INSURANCE REIMBURSEMENTS	\$313,887	\$101,399	\$323,611	\$92,000	-\$82,469	\$162,469	\$80,000	\$94,000	\$2,000	\$94,000				
650-9-6500-48564	WRITEOFF ACCOUNTS RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6500-48890	OTHER MISC REVENUES	\$25,187	\$42,708	\$154,186	\$48,000	\$49,909	\$6,878	\$56,787	\$48,000	\$0	\$48,000				
650-9-6500-49653	TRANSFER FR INVESTMENT POOL	\$0	-\$5,753	\$0	\$0	\$3,164	-\$16,503	-\$13,339	\$0	\$0	\$0				
	REVENUE TOTALS:	\$5,546,412	\$6,127,962	\$6,240,630	\$6,003,000	\$2,706,146	\$2,958,854	\$5,665,000	\$5,181,000	-\$822,000	\$5,181,000				
650-9-6500-61440	MEDICAL SERVICES	\$5,117,022	\$5,339,385	\$4,519,779	\$4,600,000	\$2,502,091	\$2,197,909	\$4,700,000	\$4,700,000	\$100,000	\$4,700,000				
650-9-6500-61484	PROGRAM DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6500-61492	ADMINISTRATION FEES	\$121,650	\$128,139	\$235,142	\$161,000	\$76,059	\$78,941	\$155,000	\$145,000	-\$16,000	\$145,000	Employee count dropped			
650-9-6500-61494	PRE-ADMISSION REV CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6500-69214	CONTRACTUAL SERVICES	\$39,870	\$47,200	\$50,500	\$54,000	\$26,500	\$27,500	\$54,000	\$56,000	\$2,000	\$56,000				
650-9-6500-69455	INSURANCE, BONDS	\$265,502	\$264,874	\$232,313	\$256,000	\$121,551	\$124,449	\$246,000	\$247,000	-\$9,000	\$247,000	Employee count dropped			
650-9-6500-69550	MISC. SERVICES & CHARGES	\$0	\$4,326	\$45,894	\$45,000	\$0	\$45,000	\$45,000	\$39,000	-\$6,000	\$39,000	Employee count dropped			
650-9-6500-96100	TRANSFER TO GNL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6500-96218	TRANSFER TO ATSP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6500-96240	TRANSFER TO VICTIMS OF CRIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6500-96401	TRANSFER TO AMBULANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6500-96425	TRANSFER TO DISPATCH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6500-96653	TRANSFER TO INVEST POOL	\$0	\$0	\$9,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
	EXPENDITURE TOTALS:	\$5,544,044	\$5,783,924	\$5,092,980	\$5,116,000	\$2,726,201	\$2,473,799	\$5,200,000	\$5,187,000	\$71,000	\$5,187,000				
HEALTH PROMOTION															
650-9-6501-44270	INSURANCE CONTRIBUTIONS	-\$33,900	-\$37,000	-\$28,613	-\$35,000	-\$300	-\$17,700	-\$18,000	-\$18,000	\$17,000	-\$18,000	Wellness incentive rebates were substantially less than anticipated.			
	REVENUE TOTALS:	-\$33,900	-\$37,000	-\$28,613	-\$35,000	-\$300	-\$17,700	-\$18,000	-\$18,000	\$17,000	-\$18,000				
650-9-6501-51130	SAL SUPERS/MISC/CLERICAL	\$29,247	\$32,768	\$38,010	\$41,943	\$20,972	\$20,972	\$41,944	\$41,943	\$0	\$41,943				
650-9-6501-51150	HEALTH BENEFIT REBATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6501-52210	HEALTH & LIFE INSURANCE (INTRA)	\$60	\$60	\$66	\$72	\$36	\$36	\$72	\$72	\$0	\$72				
650-9-6501-52220	SOCIAL SECURITY-EMPLOYER	\$2,237	\$2,507	\$2,908	\$3,209	\$1,604	\$1,604	\$3,208	\$3,209	\$0	\$3,209				
650-9-6501-52240	WORKERS COMPENSATION	\$562	\$616	\$893	\$827	\$413	\$413	\$826	\$1,129	\$302	\$1,129				
650-9-6501-52250	WYOMING RETIREMENT	\$4,130	\$4,763	\$5,797	\$6,397	\$3,198	\$3,198	\$6,396	\$5,243	-\$1,154	\$5,243				
650-9-6501-61440	MEDICAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6501-61484	PROGRAM DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6501-61492	ADMINISTRATION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6501-69214	CONTRACTUAL SERVICES	\$23,002	\$17,768	\$10,828	\$11,000	\$9,316	\$1,684	\$11,000	\$1,000	-\$10,000	\$1,000	Extracon service will be discontinued.			
650-9-6501-69250	DUES, SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
650-9-6501-69710	TELEPHONE	\$337	\$468	\$471	\$500	\$276	\$224	\$500	\$500	\$0	\$500				
650-9-6501-69720	TRAINING SEMINARS	\$1,373	\$1,765	\$1,924	\$1,500	\$60	\$1,240	\$1,300	\$1,000	-\$500	\$1,000				
650-9-6501-69730	TRAVEL EXPENSE	\$637	\$644	\$914	\$1,000	\$1,206	\$194	\$1,400	\$1,000	\$0	\$1,000				
650-9-6501-75210	GENERAL OFFICE SUPPLIES	\$291	\$419	\$520	\$600	\$126	\$374	\$500	\$600	\$0	\$600				
650-9-6501-75211	PRINTED OFFICE SUPPLIES	\$300	\$408	\$406	\$400	\$18	\$282	\$300	\$300	-\$100	\$300				
650-9-6501-75214	POSTAGE	\$229	\$166	\$185	\$300	\$54	\$46	\$100	\$250	-\$50	\$250				
650-9-6501-75224	VEHICLE FUEL	\$86	\$267	\$30	\$0	\$21	\$79	\$100	\$100	\$100	\$100				
650-9-6501-75227	OPERATING SUPPLIES	\$887	\$1,103	\$1,392	\$2,593	\$585	\$2,268	\$2,853	\$2,354	-\$239	\$2,354				
650-9-6501-75610	EQUIPMENT LESS THAN \$1000	\$384	\$326	\$1,101	\$1,000	\$38	\$462	\$500	\$800	-\$200	\$800				
650-9-6501-85003	MACHINERY & EQUIP > 1,000	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$1,500	\$0	\$1,500				
	EXPENDITURE TOTALS:	\$63,760	\$64,047	\$65,444	\$72,841	\$37,924	\$33,076	\$71,000	\$61,000	-\$11,841	\$61,000				

EXECUTIVE SUMMARY - FYE 2017

DEPT: HEALTH BENEFIT PLAN / HEALTH PROMOTION

ACCOUNT NUMBERS: 650-9-6500 / 650-9-6501

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REVENUES:	FYE 2013 Actual	FYE 2014 Actual	FYE 2015 Actual	FYE 2016 Budget	FYE 2016 Projected Actual	FYE 2017 Budget Request	Difference from FYE 2016	FYE 2017 Approved Budget
Tax Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental/Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Goods & Services	\$5,174,471	\$5,930,431	\$5,712,868	\$5,805,000	\$5,492,000	\$4,992,000	-\$813,000	\$4,992,000
Investment Income	-\$1,033	\$22,176	\$21,352	\$23,000	\$31,552	\$29,000	\$6,000	\$29,000
Other Revenue	\$339,074	\$144,108	\$477,796	\$140,000	\$136,787	\$142,000	\$2,000	\$142,000
Gain (Loss) on Equip Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Other Funds	\$0	-\$5,753	\$0	\$0	-\$13,339	\$0	\$0	\$0
TOTAL REVENUES:	\$5,512,512	\$6,090,962	\$6,212,017	\$5,968,000	\$5,647,000	\$5,163,000	-\$805,000	\$5,163,000

EXPENDITURES:								
Salaries	\$29,247	\$32,768	\$38,010	\$41,943	\$41,944	\$41,943	\$0	\$41,943
Employee Benefits	\$6,989	\$7,946	\$9,664	\$10,505	\$10,503	\$9,653	-\$852	\$9,653
Property Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subrecipient Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services	\$5,569,392	\$5,804,569	\$5,097,765	\$5,130,000	\$5,214,200	\$5,190,500	\$60,500	\$5,190,500
Supplies & Materials	\$2,177	\$2,689	\$3,633	\$4,893	\$4,353	\$4,404	-\$489	\$4,404
Other Misc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$1,500
Principal/Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Other Funds	\$0	\$0	\$9,352	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$5,607,804	\$5,847,972	\$5,158,424	\$5,188,841	\$5,271,000	\$5,248,000	\$59,159	\$5,248,000

CASH RESERVE AND FUND BALANCE CALCULATION - FYE 2017

DEPT: HEALTH BENEFIT PLAN / HEALTH PROMOTION

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A	BEGINNING FUND BALANCE, 7/1/2015 (from FYE 2015 Audit - 6/30/2015 Ending Balance)	\$1,164,853
B	ESTIMATED REVENUES THROUGH 6/30/2016 (Actual + Estimated, see Chart of Accounts sheet)	\$5,647,000
C	TOTAL FUND BALANCE + ESTIMATED REVENUES C = A + B	\$6,811,853
D	ESTIMATED EXPENDITURES THROUGH 6/30/2016 (Actual + Estimated, see Chart of Accounts sheet)	\$5,271,000
E	PROJECTED FUND BALANCE 6/30/2016 E = C - D	\$1,540,853
F	ESTIMATED REVENUES, FYE 2017 (Other than Property Tax, see Chart of Accounts sheet)	\$5,163,000
G	TOTAL REVENUE + FUND BALANCE, FYE 2017 G = E + F	\$6,703,853
H	ESTIMATED EXPENDITURES, FYE 2017 (see Chart of Accounts sheet)	\$5,248,000
I	ESTIMATED ENDING FUND BALANCE, FYE 2017 I = G - H	\$1,455,853