

FYE 2017 BUDGET RECEIVED

\$5,248,000

FYE 2018 BUDGET REQUEST

\$5,565,000

FREMONT COUNTY, WYOMING

BUDGET REQUEST PACKET

FISCAL YEAR 2017 - 2018

DEPARTMENT NAME

Health Benefit Plan / Health Promotion

CHART OF ACCOUNT NUMBERS

650-9-6500 / 650-9-6501

BUDGET VERSION

1.0

PREPARED BY

Jim Anderson

PHONE NUMBER

307-332-1099

EMAIL

jim.anderson@fremontcountywy.gov

BUDGET MESSAGE

DEPARTMENT

Health Benefit Plan / Health Promotion

ANTICIPATED REVENUE STREAMS

Primary revenue streams are as follows:

- * Insurance contributions (~96% of total revenue)
- * Stop loss reimbursements (<2% of total revenue)
- * Prescription rebates (>1% of total revenue)
- * Investment income (~1% of total revenue)

Revenue totals are expected to remain about the same as FYE2017. The Commission has voted to leave contribution rates approximateliy the same as FYE2017, with only minor changes to the participant rates from the organizations outside the 12-mill group.

EXPENDITURE TRENDS

The bulk of the expenditures in the Health Benefit Plan are related to benefit payments (~80% of total) with healthcare costs increasing each year. Likewise, administrative costs typically increase as well. As of April 27, administrative rates with BCBS are still under negotiation. Health promotion costs are expected to be comparable to FYE2017.

Overall, a 10% increase in expenditures from FYE2017 is anticipated.

However, the health plan expenditures are still down significantly since moving to BCBS as the County's TPA in 2014.

It is worth noting that accurately predicting future healthcare costs is more like black magic than an exact science, especially with a statistically small group such as the Fremont County Health Benefit Plan. Historical results are not necessarily a good indicator of future performance.

BUDGET CHANGES FROM LAST YEAR

The net position of the Health Benefit Plan is in a good place and the fund balance is currently able to absorb the anticipated increases in cost. The budget for FYE2018 does include a potential transfer of funds back to the organizations that contribute to the plan.

FIVE YEAR PLAN

DEPARTMENT

Health Benefit Plan / Health Promotion

1. SERVICE PRIORITIES

2. EMPLOYEES and BENEFITS

3. FUNDING and REVENUE CHANGES

4. MAINTENANCE or SECURITY ISSUES

GRANT SUMMARY - FYE 2018

DEPT: Health Benefit Plan / Health Promotion

	Grant Name	Begin Date	End Date	Award Amount	No. of FTEs	Status	Purpose of Grant
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
TOTAL				\$0			

CONTRACTUAL SERVICES - FYE 2018

DEPT: Health Benefit Plan / Health Promotion

	Contractor	Description of Services	Amount
1.	COBECON	Health Benefits Consulting	\$58,000
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
TOTAL CONTRACTUAL SERVICES (69214)			\$58,000

SERVICE AGREEMENTS - FYE 2018

DEPT: Health Benefit Plan / Health Promotion

	Organization	Description	Amount
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
TOTAL SERVICE AGREEMENTS (65234)			\$0

DUES AND SUBSCRIPTIONS - FYE 2018

DEPT: Health Benefit Plan / Health Promotion

	Organization	Description	Amount
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
TOTAL DUES & SUBSCRIPTIONS (69250)			\$0

CAPITAL ASSETS - FYE 2018

DEPT: Health Benefit Plan / Health Promotion

DEPARTMENT PURCHASES (< \$10,000)					
PRIORITY	DESCRIPTION	PURCHASE TIME FRAME	ASSET TYPE	PURCHASE AMOUNT	ESTIMATED LIFE (YRS)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
TOTAL - DEPARTMENT PURCHASES (< \$10,000)				\$0	

85001	LAND	\$0
85002	BUILDINGS & IMPROVEMENTS	\$0
85003	MACHINERY & EQUIPMENT	\$0
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 2018 RENTAL AMT
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
PLUS CURRENT DEPARTMENT RENTAL PAYMENTS (FYE 2018)							\$0
TOTAL - CAPITAL REVOLVING FUND PURCHASES (\$10,000 or more)				\$0			\$0

SALARY AND BENEFIT WORKSHEET - FYE 2018

DEPT: Health Benefit Plan / Health Promotion

[back to instructions](#)

Select FT / PT / NO BENEFITS	% of wage in this Dept	Employee Name	Job Title	Select Salary Acct	FYE 2017 Annual Base Salary TOTAL all departments	FYE 2017 Annual Base Salary by % this Dept.	FYE 2018 Proposed Base Salary TOTAL all departments	FYE 2018 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	\$1,091	Public Empl	\$5,243	Y	\$72	\$51,557
						\$0	\$0	\$0	\$0		\$0		\$0			\$0
						\$0	\$0	\$0	\$0		\$0		\$0			\$0
						\$0	\$0	\$0	\$0		\$0		\$0			\$0
						\$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		\$1,091		\$5,243		\$72	\$51,557
		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		\$1,091		\$5,243		\$72	\$51,558

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

CHART OF ACCOUNTS WORKSHEET - FYE 2018

DEPT: **Health Benefit Plan / Health Promotion**

[back to instructions](#)

								FYE 2017 BUDGET COMPARISON	\$726,000			
Account Number	Account Title	FYE 2014 Actual	FYE 2015 Actual	FYE 2016 Actual	FYE 2017 Budget	FYE 2017 Actual (thru Dec)	FYE 2017 Add'l Expected (Jan - Jun)	FYE 2017 Projected Actual	FYE 2018 Budget Request	Difference from FYE 2017	FYE 2018 Approved Budget	Notes
HEALTH BENEFIT PLAN												
650-9-6500-44270	INSURANCE CONTRIBUTIONS	\$5,967,431	\$5,741,481	\$5,588,736	\$5,010,000	\$2,488,325	\$2,490,675	\$4,979,000	\$4,950,000	-\$60,000	\$4,950,000	
650-9-6500-47100	INTEREST REVENUE	\$15,435	\$23,142	\$27,543	\$29,000	\$21,778	\$16,222	\$38,000	\$47,000	\$18,000	\$47,000	
650-9-6500-47200	CHANGE IN FV OF INVEST.	\$6,741	-\$1,790	\$15,916	\$0	-\$45,629	\$45,629	\$0	\$0	\$0	\$0	
650-9-6500-48456	INSURANCE REIMBURSEMENTS	\$101,399	\$323,611	\$91,790	\$94,000	\$1,106	\$92,894	\$94,000	\$88,000	-\$6,000	\$88,000	
650-9-6500-48564	WRITEOFF ACCOUNTS RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
650-9-6500-48890	OTHER MISC REVENUES	\$42,708	\$154,186	\$92,123	\$48,000	\$50,617	\$29,383	\$80,000	\$80,000	\$32,000	\$80,000	
650-9-6500-49653	TRANSFER FR INVESTMENT POOL	-\$5,753	\$0	\$0	\$0	\$43,041	-\$43,041	\$0	\$0	\$0	\$0	
	REVENUE TOTALS:	\$6,127,961	\$6,240,630	\$5,816,108	\$5,181,000	\$2,559,238	\$2,631,762	\$5,191,000	\$5,165,000	-\$16,000	\$5,165,000	
650-9-6500-61440	MEDICAL SERVICES	\$5,339,385	\$4,519,779	\$4,428,024	\$4,700,000	\$1,500,048	\$2,499,952	\$4,000,000	\$4,400,000	-\$300,000	\$4,400,000	
650-9-6500-61484	PROGRAM DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
650-9-6500-61492	ADMINISTRATION FEES	\$128,139	\$235,142	\$152,866	\$145,000	\$71,793	\$73,207	\$145,000	\$148,000	\$3,000	\$148,000	
650-9-6500-61494	PRE-ADMISSION REV CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
650-9-6500-69214	CONTRACTUAL SERVICES	\$47,200	\$50,500	\$53,750	\$56,000	\$27,250	\$27,250	\$54,500	\$58,000	\$2,000	\$58,000	COBECON
650-9-6500-69455	INSURANCE, BONDS	\$264,874	\$232,313	\$244,973	\$247,000	\$123,921	\$123,079	\$247,000	\$260,000	\$13,000	\$260,000	
650-9-6500-69550	MISC. SERVICES & CHARGES	\$4,326	\$45,894	\$29,864	\$39,000	\$0	\$15,500	\$15,500	\$14,000	-\$25,000	\$14,000	ACA Transitional Reinsurance
												Recommend distributing among all participating organizations. About \$300,000 is the GF portion.
650-9-6500-96100	TRANSFER TO GNL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625,000	\$625,000	\$625,000	
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	\$9,352	\$19,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EXPENDITURE TOTALS:	\$5,783,924	\$5,092,980	\$4,929,475	\$5,187,000	\$1,723,012	\$2,738,988	\$4,462,000	\$5,505,000	\$318,000	\$5,505,000	
HEALTH PROMOTION												
650-9-6501-44270	INSURANCE CONTRIBUTIONS	-\$37,000	-\$28,613	-\$16,932	-\$18,000	\$0	-\$20,000	-\$20,000	-\$20,000	-\$2,000	-\$20,000	
	REVENUE TOTALS:	-\$37,000	-\$28,613	-\$16,932	-\$18,000	\$0	-\$20,000	-\$20,000	-\$20,000	-\$2,000	-\$20,000	
650-9-6501-51130	SAL SUPERS/MISC/CLERICAL	\$32,768	\$38,010	\$41,943	\$41,943	\$20,971	\$20,971	\$41,942	\$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	\$66	\$72	\$72	\$36	\$36	\$72	\$72	\$0	\$72	
650-9-6501-52220	SOCIAL SECURITY-EMPLOYER	\$2,507	\$2,908	\$3,209	\$3,209	\$1,604	\$1,604	\$3,208	\$3,209	\$0	\$3,209	
650-9-6501-52240	WORKERS COMPENSATION	\$616	\$893	\$826	\$1,129	\$564	\$564	\$1,128	\$1,091	-\$38	\$1,091	
650-9-6501-52250	WYOMING RETIREMENT	\$4,763	\$5,797	\$6,396	\$5,243	\$2,621	\$2,621	\$5,242	\$5,243	\$0	\$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	\$17,768	\$10,828	\$9,316	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000	Website and domain
650-9-6501-69250	DUES, SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
650-9-6501-69710	TELEPHONE	\$468	\$471	\$506	\$500	\$321	\$279	\$600	\$600	\$100	\$600	
650-9-6501-69720	TRAINING SEMINARS	\$1,765	\$1,924	\$1,038	\$1,000	\$279	\$735	\$1,014	\$1,100	\$100	\$1,100	
650-9-6501-69730	TRAVEL EXPENSE	\$644	\$914	\$1,207	\$1,000	\$86	\$314	\$400	\$1,100	\$100	\$1,100	
650-9-6501-75210	GENERAL OFFICE SUPPLIES	\$419	\$520	\$427	\$600	\$126	\$150	\$276	\$1,142	\$542	\$1,142	
650-9-6501-75211	PRINTED OFFICE SUPPLIES	\$408	\$406	\$179	\$300	\$109	\$200	\$309	\$300	\$0	\$300	
650-9-6501-75214	POSTAGE	\$166	\$185	\$136	\$250	\$97	\$120	\$217	\$300	\$50	\$300	
650-9-6501-75224	VEHICLE FUEL	\$267	\$30	\$38	\$100	\$0	\$83	\$83	\$100	\$0	\$100	
650-9-6501-75227	OPERATING SUPPLIES	\$1,103	\$1,392	\$3,058	\$2,354	\$823	\$1,910	\$2,733	\$2,000	-\$354	\$2,000	
650-9-6501-75610	EQUIPMENT LESS THAN \$1000	\$326	\$1,101	\$38	\$800	\$273	\$100	\$373	\$800	\$0	\$800	
650-9-6501-85003	MACHINERY & EQUIP > 1,000	\$0	\$0	\$0	\$1,500	\$1,403	\$0	\$1,403	\$0	-\$1,500	\$0	
	EXPENDITURE TOTALS:	\$64,048	\$65,445	\$68,389	\$61,000	\$29,313	\$30,687	\$60,000	\$60,000	-\$1,000	\$60,000	

EXECUTIVE SUMMARY - FYE 2018

DEPT: Health Benefit Plan / Health Promotion

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

[back to instructions](#)

REVENUES:	FYE 2014 Actual	FYE 2015 Actual	FYE 2016 Actual	FYE 2017 Budget	FYE 2017 Projected Actual	FYE 2018 Budget Request	Difference from FYE 2017	FYE 2018 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	\$5,930,431	\$5,712,868	\$5,571,804	\$4,992,000	\$4,959,000	\$4,930,000	-\$62,000	\$4,930,000
Investment Income	\$22,176	\$21,352	\$43,459	\$29,000	\$38,000	\$47,000	\$18,000	\$47,000
Other Revenue	\$144,107	\$477,797	\$183,913	\$142,000	\$174,000	\$168,000	\$26,000	\$168,000
Gain (Loss) on Equip Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Other Funds	-\$5,753	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$6,090,961	\$6,212,017	\$5,799,176	\$5,163,000	\$5,171,000	\$5,145,000	-\$18,000	\$5,145,000

EXPENDITURES:								
Salaries	\$32,768	\$38,010	\$41,943	\$41,943	\$41,942	\$41,943	\$0	\$41,943
Employee Benefits	\$7,946	\$9,664	\$10,503	\$9,653	\$9,650	\$9,615	-\$38	\$9,615
Property Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subrecipient Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services	\$5,804,569	\$5,097,765	\$4,921,544	\$5,190,500	\$4,465,014	\$4,883,800	-\$306,700	\$4,883,800
Supplies & Materials	\$2,689	\$3,634	\$3,876	\$4,404	\$3,991	\$4,642	\$238	\$4,642
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	\$1,403	\$0	-\$1,500	\$0
Principal/Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Other Funds	\$0	\$9,352	\$19,998	\$0	\$0	\$625,000	\$625,000	\$625,000
TOTAL EXPENDITURES:	\$5,847,972	\$5,158,425	\$4,997,864	\$5,248,000	\$4,522,000	\$5,565,000	\$317,000	\$5,565,000

CASH RESERVE AND FUND BALANCE CALCULATION - FYE 2018

DEPT: Health Benefit Plan / Health Promotion

[back to instructions](#)

A	BEGINNING FUND BALANCE, 7/1/2016 (from FYE 2016 Audit - 6/30/2016 Ending Balance)	\$1,966,164
B	ESTIMATED REVENUES THROUGH 6/30/2017 (Actual + Estimated, see Chart of Accounts sheet)	\$5,171,000
C	TOTAL FUND BALANCE + ESTIMATED REVENUES C = A + B	\$7,137,164
D	ESTIMATED EXPENDITURES THROUGH 6/30/2017 (Actual + Estimated, see Chart of Accounts sheet)	\$4,522,000
E	PROJECTED FUND BALANCE 6/30/2017 E = C - D	\$2,615,164
F	ESTIMATED REVENUES, FYE 2018 (Other than Property Tax, see Chart of Accounts sheet)	\$5,145,000
G	TOTAL REVENUE + FUND BALANCE, FYE 2018 G = E + F	\$7,760,164
H	ESTIMATED EXPENDITURES, FYE 2018 (see Chart of Accounts sheet)	\$5,565,000
I	ANTICIPATED CAPITAL OUTLAY, FYE 2018 (see Capital Assets sheet)	\$0
J	TOTAL EXPENDITURES + CAPITAL OUTLAY, FYE 2018 J = H + I	\$5,565,000
K	ESTIMATED ENDING FUND BALANCE, FYE 2018 K = G - J	\$2,195,164