

FYE 2018 BUDGET RECEIVED

\$5,565,000

FYE 2019 BUDGET REQUEST

\$5,489,713

FREMONT COUNTY, WYOMING

BUDGET REQUEST PACKET

FISCAL YEAR 2018 - 2019

DEPARTMENT NAME

Health Benefit Plan / Health Promotion

CHART OF ACCOUNT NUMBERS

650-9-6500 / 650-9-6501

BUDGET VERSION

2

PREPARED BY

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BUDGET MESSAGE

DEPARTMENT

Health Benefit Plan / Health Promotion

ANTICIPATED REVENUE STREAMS

The executive health committee is requesting a modest increase (~3%) in health insurance premium contributions for FYE 2019, if approved by the county commission. The increase includes MASA membership premiums (see Budget Changes section).

Other revenues include prescription drug rebates, stop loss reimbursements and investment income.

EXPENDITURE TRENDS

Health care costs always increase from year to year. Likewise, third-party administration fees and stop loss premiums typically follow suit. The biggest unknowns are the exact number of participants in the plan and, more importantly, actual claims amounts.

In 2017-2018, the health plan experienced much higher claims than in recent history with Blue Cross Blue Shield as the third-party administrator, including several very large individual claims. Because of this, we had to dip into the plan's reserves more than expected. The hope is that claims will return to more manageable levels in 2018-2019.

Because of the extraordinary number and size of large individual claims in 2017-2018, there is a substantial increase in stop loss premiums for 2018-2019.

The health promotion budget remains essentially flat.

BUDGET CHANGES FROM LAST YEAR

In February 2018, the county commission signed a two-year contract to provide MASA membership benefit for emergent medical transportation coverage to county employees and their families at the cost of approximately \$30,000 per year. This is a new budgeted item in FY 2018-2019.

There is no budgeted transfer from the health plan to the general fund in FY 2018-2019 to help balance revenue shortfalls.

Overall, we anticipate expenditures to be approximately \$76,000 less than the original FY 2017-2018 budget and approximately \$880,000 less than projected actual expenses for FY 2017-2018.

A budget hearing will be needed before the end of the current fiscal year.

OTHER

Yes No

Uniforms: Uniforms and work clothing may be provided to employees upon a departmental policy being described and provided to the Board of County Commissioners. Does your department have a uniform policy? If "Yes," please elaborate below.

FIVE YEAR PLAN

DEPARTMENT

Health Benefit Plan / Health Promotion

1. SERVICE PRIORITIES

Please see overall Health Benefit Plan

2. EMPLOYEES and BENEFITS

3. FUNDING and REVENUE CHANGES

4. MAINTENANCE or SECURITY ISSUES

GRANT SUMMARY - FYE 2019

DEPT: Health Benefit Plan / Health Promotion

| | Grant Name | Begin Date | End Date | Award Amount | No. of FTEs | Status | Purpose of Grant |
|--------------|------------|------------|----------|--------------|-------------|--------|------------------|
| 1. | None | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| 10. | | | | | | | |
| TOTAL | | | | \$0 | | | |

CONTRACTUAL SERVICES - FYE 2019

DEPT: Health Benefit Plan / Health Promotion

| | Contractor | Description of Services | Amount |
|---|-------------------|--------------------------------|-----------------|
| 1. | Novo Benefits | Benefits consulting | \$57,000 |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| TOTAL CONTRACTUAL SERVICES (69214) | | | \$57,000 |

SERVICE AGREEMENTS - FYE 2019

DEPT: Health Benefit Plan / Health Promotion

| | Organization | Description | Amount |
|---|---------------------|--|---------------|
| 1. | Wix.com | Wellness website management and services | \$500 |
| 2. | | (domain name, group emails, site subscription) | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| TOTAL SERVICE AGREEMENTS (65234) | | | \$500 |

DUES AND SUBSCRIPTIONS - FYE 2019

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 2019

DEPT: Health Benefit Plan / Health Promotion

| DEPARTMENT PURCHASES (ASSETS BETWEEN \$1,000 AND \$10,000) | | | | | |
|---|-------------|---------------------|------------|-----------------|----------------------|
| PRIORITY | DESCRIPTION | PURCHASE TIME FRAME | ASSET TYPE | PURCHASE AMOUNT | ESTIMATED LIFE (YRS) |
| 1. | None | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| 9. | | | | | |
| 10. | | | | | |
| TOTAL - DEPARTMENT PURCHASES (ASSETS BETWEEN \$1,000 AND \$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 AND ALL VEHICLES) | | | | | | | |
|---|-------------|---------------------|------------|-------------------|----------------------|---------------|-------------------------|
| PRIORITY | DESCRIPTION | PURCHASE TIME FRAME | ASSET TYPE | AUTHORIZED AMOUNT | ESTIMATED LIFE (YRS) | INTEREST RATE | EST FYE 2019 RENTAL AMT |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| 10. | | | | | | | |
| PLUS CURRENT DEPARTMENT RENTAL PAYMENTS (FYE 2019) | | | | | | | \$0 |
| TOTAL - CAPITAL REVOLVING FUND PURCHASES (\$10,000 OR MORE AND ALL VEHICLES) | | | | \$0 | | | \$0 |

CHART OF ACCOUNTS WORKSHEET - FYE 2019

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

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| Account Number | Account Title | FYE 2015 Actual | FYE 2016 Actual | FYE 2017 Actual | FYE 2018 Budget | FYE 2018 Actual (thru Dec) | FYE 2018 Add'l Expected (Jan - Jun) | FYE 2018 Projected Actual | FYE 2018 Projected Diff. from Budget | FYE 2019 Budget Request | Difference from FYE 2018 | FYE 2019 Approved Budget | NOTES Please make notes especially if the amounts are significantly different than last year. |
|----------------------------|------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|-------------------------------------|---------------------------|--------------------------------------|-------------------------|--------------------------|--------------------------|--|
| HEALTH BENEFIT PLAN | | | | | | | | | | | | | |
| 650-9-6500-44159 | HEALTH PLAN REFUNDS | \$0 | \$0 | -\$6,127 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | |
| 650-9-6500-44270 | INSURANCE CONTRIBUTIONS | \$5,741,481 | \$5,588,736 | \$5,049,739 | \$4,950,000 | \$2,509,939 | \$2,350,061 | \$4,860,000 | -\$90,000 | \$5,000,000 | \$50,000 | \$5,000,000 | |
| 650-9-6500-47100 | INTEREST REVENUE | \$23,142 | \$27,543 | \$44,926 | \$47,000 | \$29,885 | \$8,115 | \$38,000 | -\$9,000 | \$45,000 | -\$2,000 | \$45,000 | |
| 650-9-6500-47200 | CHANGE IN FV OF INVEST. | -\$1,790 | \$15,916 | -\$38,492 | \$0 | -\$28,651 | \$28,651 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 650-9-6500-48456 | INSURANCE REIMBURSEMENTS | \$323,611 | \$91,790 | \$235,726 | \$88,000 | \$230,817 | \$439,183 | \$670,000 | \$582,000 | \$96,000 | \$8,000 | \$96,000 | Stop loss reimbursements |
| 650-9-6500-48564 | WRITEOFF ACCOUNTS RECEIVABLE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 650-9-6500-48890 | OTHER MISC REVENUES | \$154,186 | \$92,123 | \$129,931 | \$80,000 | \$68,390 | \$48,000 | \$116,390 | \$36,390 | \$88,000 | \$8,000 | \$88,000 | Rx rebates |
| 650-9-6500-49653 | TRANSFER FR INVESTMENT POOL | \$0 | \$0 | \$33,798 | \$0 | \$21,717 | -\$21,717 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | REVENUE TOTALS: | \$6,240,630 | \$5,816,107 | \$5,449,500 | \$5,165,000 | \$2,832,097 | \$2,852,293 | \$5,684,390 | \$519,390 | \$5,229,000 | \$64,000 | \$5,229,000 | |
| 650-9-6500-61440 | MEDICAL SERVICES | \$4,519,779 | \$4,428,024 | \$3,849,543 | \$4,400,000 | \$3,086,831 | \$2,313,169 | \$5,400,000 | \$1,000,000 | \$4,800,000 | \$400,000 | \$4,800,000 | |
| 650-9-6500-61484 | PROGRAM DEVELOPMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 650-9-6500-61492 | ADMINISTRATION FEES | \$235,142 | \$152,866 | \$147,088 | \$148,000 | \$75,265 | \$74,735 | \$150,000 | \$2,000 | \$164,000 | \$16,000 | \$164,000 | BCBS & Magellan administration |
| 650-9-6500-61494 | PRE-ADMISSION REV CHARGES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 650-9-6500-69214 | CONTRACTUAL SERVICES | \$50,500 | \$53,750 | \$54,497 | \$58,000 | \$28,062 | \$28,063 | \$56,125 | -\$1,875 | \$57,000 | -\$1,000 | \$57,000 | Novo Benefits |
| 650-9-6500-69450 | INSURANCE, BONDS - MASA | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,700 | \$29,700 | \$29,700 | \$30,000 | \$30,000 | \$30,000 | MASA membership |
| 650-9-6500-69455 | INSURANCE, BONDS - SL | \$232,313 | \$244,973 | \$246,693 | \$260,000 | \$139,166 | \$137,534 | \$276,700 | \$16,700 | \$378,000 | \$118,000 | \$378,000 | Stop Loss premiums - see Budget Message |
| 650-9-6500-69550 | MISC. SERVICES & CHARGES | \$45,894 | \$29,864 | \$15,851 | \$14,000 | \$34 | \$16 | \$50 | -\$13,950 | \$0 | -\$14,000 | \$0 | |
| 650-9-6500-96100 | TRANSFER TO GNL FUND | \$0 | \$0 | \$0 | \$625,000 | \$300,000 | \$0 | \$300,000 | -\$325,000 | \$0 | -\$625,000 | \$0 | |
| 650-9-6500-96218 | TRANSFER TO ATSP | \$0 | \$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 | \$0 | |
| 650-9-6500-96401 | TRANSFER TO AMBULANCE | \$0 | \$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 | \$0 | |
| 650-9-6500-96653 | TRANSFER TO INVEST POOL | \$9,352 | \$19,998 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | EXPENDITURE TOTALS: | \$5,092,980 | \$4,929,475 | \$4,313,672 | \$5,505,000 | \$3,629,357 | \$2,583,218 | \$6,212,575 | \$707,575 | \$5,429,000 | -\$76,000 | \$5,429,000 | |

CHART OF ACCOUNTS WORKSHEET - FYE 2019

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

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| Account Number | Account Title | FYE 2015 Actual | FYE 2016 Actual | FYE 2017 Actual | FYE 2018 Budget | FYE 2018 Actual (thru Dec) | FYE 2018 Add'l Expected (Jan - Jun) | FYE 2018 Projected Actual | FYE 2018 Projected Diff. from Budget | FYE 2019 Budget Request | Difference from FYE 2018 | FYE 2019 Approved Budget | NOTES Please make notes especially if the amounts are significantly different than last year. |
|------------------|--------------------------------|------------------|------------------|------------------|------------------|----------------------------|-------------------------------------|---------------------------|--------------------------------------|-------------------------|--------------------------|--------------------------|--|
| | HEALTH PROMOTION | | | | | | | | | | | | |
| 650-9-6501-44270 | INSURANCE CONTRIBUTIONS | -\$28,613 | -\$16,932 | -\$20,168 | -\$20,000 | -\$13,470 | -\$13,530 | -\$27,000 | -\$7,000 | -\$25,000 | -\$5,000 | -\$25,000 | |
| | REVENUE TOTALS: | -\$28,613 | -\$16,932 | -\$20,168 | -\$20,000 | -\$13,470 | -\$13,530 | -\$27,000 | -\$7,000 | -\$25,000 | -\$5,000 | -\$25,000 | |
| 650-9-6501-51130 | SAL SUPERS/MISC/CLERICAL | \$38,010 | \$41,943 | \$41,942 | \$41,943 | \$20,971 | \$20,972 | \$41,943 | \$0 | \$42,692 | \$749 | \$42,692 | |
| 650-9-6501-51150 | HEALTH BENEFIT REBATE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 650-9-6501-52210 | HEALTH & LIFE INSURANCE (INTRA | \$66 | \$72 | \$72 | \$72 | \$36 | \$36 | \$72 | \$0 | \$180 | \$108 | \$180 | |
| 650-9-6501-52220 | SOCIAL SECURITY-EMPLOYER | \$2,908 | \$3,209 | \$3,209 | \$3,209 | \$1,604 | \$1,605 | \$3,209 | \$0 | \$3,266 | \$57 | \$3,266 | |
| 650-9-6501-52240 | WORKERS COMPENSATION | \$893 | \$826 | \$1,128 | \$1,091 | \$454 | \$547 | \$1,001 | -\$90 | \$1,038 | -\$53 | \$1,038 | |
| 650-9-6501-52250 | WYOMING RETIREMENT | \$5,797 | \$6,396 | \$5,243 | \$5,243 | \$2,621 | \$2,621 | \$5,242 | -\$1 | \$5,337 | \$94 | \$5,337 | |
| 650-9-6501-61440 | MEDICAL SERVICES | \$0 | \$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 | \$0 | |
| 650-9-6501-61492 | ADMINISTRATION FEES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 650-9-6501-65234 | SERVICE AGREEMENTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$500 | \$500 | \$500 | Wellness website |
| 650-9-6501-69214 | CONTRACTUAL SERVICES | \$10,828 | \$9,316 | \$0 | \$1,000 | \$0 | \$350 | \$350 | -\$650 | \$0 | -\$1,000 | \$0 | |
| 650-9-6501-69250 | DUES, SUBSCRIPTIONS | \$0 | \$0 | \$135 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 650-9-6501-69710 | TELEPHONE | \$471 | \$506 | \$645 | \$600 | \$287 | \$287 | \$574 | -\$26 | \$600 | \$0 | \$600 | |
| 650-9-6501-69720 | TRAINING SEMINARS | \$1,924 | \$1,038 | \$1,014 | \$1,100 | \$395 | \$395 | \$395 | -\$705 | \$1,000 | -\$100 | \$1,000 | |
| 650-9-6501-69730 | TRAVEL EXPENSE | \$914 | \$1,207 | \$1,602 | \$1,100 | \$1,114 | \$350 | \$1,464 | \$364 | \$1,600 | \$500 | \$1,600 | |
| 650-9-6501-75210 | GENERAL OFFICE SUPPLIES | \$520 | \$427 | \$243 | \$1,142 | \$293 | \$150 | \$443 | -\$699 | \$1,000 | -\$142 | \$1,000 | |
| 650-9-6501-75211 | PRINTED OFFICE SUPPLIES | \$406 | \$179 | \$311 | \$300 | \$0 | \$200 | \$200 | -\$100 | \$300 | \$0 | \$300 | |
| 650-9-6501-75214 | POSTAGE | \$185 | \$136 | \$314 | \$300 | \$65 | \$100 | \$165 | -\$135 | \$300 | \$0 | \$300 | |
| 650-9-6501-75224 | VEHICLE FUEL | \$30 | \$38 | \$109 | \$100 | \$0 | \$0 | \$0 | -\$100 | \$100 | \$0 | \$100 | |
| 650-9-6501-75227 | OPERATING SUPPLIES | \$1,392 | \$3,058 | \$1,414 | \$2,000 | \$499 | \$600 | \$1,099 | -\$901 | \$2,000 | \$0 | \$2,000 | |
| 650-9-6501-75610 | EQUIPMENT LESS THAN \$1000 | \$1,101 | \$38 | \$273 | \$800 | \$0 | \$0 | \$0 | -\$800 | \$800 | \$0 | \$800 | |
| 650-9-6501-85003 | MACHINERY & EQUIP > 1,000 | \$0 | \$0 | \$1,403 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | EXPENDITURE TOTALS: | \$65,444 | \$68,390 | \$59,057 | \$60,000 | \$28,341 | \$27,818 | \$56,159 | -\$3,841 | \$60,713 | \$713 | \$60,713 | |

EXECUTIVE SUMMARY - FYE 2019

DEPT: Health Benefit Plan / Health Promotion

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

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| | FYE 2015 Actual | FYE 2016 Actual | FYE 2017 Actual | FYE 2018 Budget | FYE 2018 Projected Actual | FYE 2018 Projected Diff. from Budget | FYE 2019 Budget Request | Difference from FYE 2018 | FYE 2019 Approved Budget |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|--|-------------------------------|--------------------------------|--------------------------------|
| REVENUES: | | | | | | | | | |
| Tax Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Licenses & Permits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental/Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charges for Goods & Services | \$5,712,868 | \$5,571,804 | \$5,023,444 | \$4,930,000 | \$4,833,000 | -\$97,000 | \$4,975,000 | \$45,000 | \$4,975,000 |
| Investment Income | \$21,352 | \$43,459 | \$6,434 | \$47,000 | \$38,000 | -\$9,000 | \$45,000 | -\$2,000 | \$45,000 |
| Other Revenue | \$477,796 | \$183,913 | \$365,657 | \$168,000 | \$786,390 | \$618,390 | \$184,000 | \$16,000 | \$184,000 |
| Gain (Loss) on Equip Disposal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer from Other Funds | \$0 | \$0 | \$33,798 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL REVENUES: | \$6,212,017 | \$5,799,175 | \$5,429,332 | \$5,145,000 | \$5,657,390 | \$512,390 | \$5,204,000 | \$59,000 | \$5,204,000 |

| | | | | | | | | | |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|------------------|--------------------|
| EXPENDITURES: | | | | | | | | | |
| Salaries | \$38,010 | \$41,943 | \$41,942 | \$41,943 | \$41,943 | \$0 | \$42,692 | \$749 | \$42,692 |
| Employee Benefits | \$9,664 | \$10,503 | \$9,652 | \$9,615 | \$9,525 | -\$90 | \$9,821 | \$206 | \$9,821 |
| Property Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$500 | \$500 | \$500 |
| Subrecipient Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Services | \$5,097,765 | \$4,921,544 | \$4,317,068 | \$4,883,800 | \$5,915,358 | \$1,031,558 | \$5,432,200 | \$548,400 | \$5,432,200 |
| Supplies & Materials | \$3,633 | \$3,876 | \$2,664 | \$4,642 | \$1,908 | -\$2,734 | \$4,500 | -\$142 | \$4,500 |
| Other Misc | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$1,403 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Principal/Interest | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer to Other Funds | \$9,352 | \$19,998 | \$0 | \$625,000 | \$300,000 | -\$325,000 | \$0 | -\$625,000 | \$0 |
| TOTAL EXPENDITURES: | \$5,158,424 | \$4,997,865 | \$4,372,729 | \$5,565,000 | \$6,268,734 | \$703,734 | \$5,489,713 | -\$75,287 | \$5,489,713 |

CASH RESERVE AND FUND BALANCE CALCULATION - FYE 2019

DEPT: Health Benefit Plan / Health Promotion

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| | | |
|----------|--|--------------------|
| A | BEGINNING FUND BALANCE, 7/1/2017 (from FYE 2017 Audit - 6/30/2017 Ending Balance) | \$3,022,767 |
| B | ESTIMATED REVENUES THROUGH 6/30/2018 (Actual + Estimated, see Chart of Accounts sheet) | \$5,657,390 |
| C | TOTAL FUND BALANCE + ESTIMATED REVENUES C = A + B | \$8,680,157 |
| D | ESTIMATED EXPENDITURES THROUGH 6/30/2018 (Actual + Estimated, see Chart of Accounts sheet) | \$6,268,734 |
| E | PROJECTED FUND BALANCE 6/30/2018 E = C - D | \$2,411,423 |
| F | ESTIMATED REVENUES, FYE 2019 (Other than Property Tax, see Chart of Accounts sheet) | \$5,204,000 |
| G | TOTAL REVENUE + FUND BALANCE, FYE 2019 G = E + F | \$7,615,423 |
| H | ESTIMATED EXPENDITURES, FYE 2019 (see Chart of Accounts sheet) | \$5,489,713 |
| I | ESTIMATED ENDING FUND BALANCE, FYE 2019 I = G - H | \$2,125,710 |