

FYE 2019 BUDGET RECEIVED

\$5,489,713

FYE 2020 BUDGET REQUEST

\$5,814,672

FREMONT COUNTY, WYOMING

BUDGET REQUEST PACKET

FISCAL YEAR 2019 - 2020

DEPARTMENT NAME

Health Benefit Plan / Health Promotion

CHART OF ACCOUNT NUMBERS

650-9-6500 / 650-9-6501

BUDGET VERSION

1

PREPARED BY

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BUDGET MESSAGE

DEPARTMENT

Health Benefit Plan / Health Promotion

ANTICIPATED REVENUE STREAMS

The primary revenue for the Health Plan come from premiums paid by the county agencies and employees.

Other revenue sources include prescription rebates, stop loss insurance reimbursements and investment income.

EXPENDITURE TRENDS

The largest expenditure item for the Health Plan are medical claims. Projections for future claims are based on the current year and three prior years of claims payments with a 6% escalation, then scaled by the expected participation be eligible members. Since actual claims are expected to be lower in 2018-19, we anticipate total claims to remain approximately the same as budgeted for 2018-2019.

Other expenditures include Novo Benefits (benefits consultant); administration fees for BCBSWY (third-party administrator), Teledoc, and Springbuk (health claims data mining); and premiums for stop loss carrier and MASA membership. We anticipate all of these increasing somewhat, however with the switch from Magellan Rx to Prime Therapeutics for prescription coverage in 2019, there is a net reduction in administration costs.

The Health Promotion department is part of this budget as well. We expect expenditures for this department to stay approximately flat.

BUDGET CHANGES FROM LAST YEAR

We expect an overall increase in expenditure budget of \$25,000 (less than 0.5%) mostly due to projected increases in stop loss premiums.

Revenue budget is expected to decrease \$49,000 mostly due to a decrease in projected employee participation from last year's expected census: 250 employees in 2019-2020 versus 257 anticipated employees in 2018-2019. Actual census for 2018-2019 plan year has been averaging 246 employees through March 2019.

Stop loss reimbursements are a wild card. We anticipate 3% of medical claims as a rule of thumb. In 2017-2018, we had a 16.5% reimbursement rate due to the nature of a handful of very large claims, but have generally ranged from 2%-7% in recent years.

OTHER

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. Yes No

FIVE YEAR PLAN

DEPARTMENT

Health Benefit Plan / Health Promotion

1. CAPITAL BUDGETING - List and explain upcoming needs, including anticipated capital revolving fund requests:

Nothing anticipated

2. SERVICE PRIORITIES:

The priority of the Health Plan and Health Promotion department is to provide quality health care at affordable rates for Fremont County employees and their families and to promote healthy lifestyles and habits.

3. EMPLOYEES and BENEFITS:

The Health Promotion department has one part-time employee that runs the county's wellness program. This employee is eligible for full benefits. No changes in this are anticipated at this time.

4. FUNDING and REVENUE CHANGES:

As premiums are ultimately driven by claims expenditures and medical costs are likely to increase each year, it can be expected that there will be increased premiums each year. The goal is to maintain small incremental increases in premiums that are predictable and manageable to avoid large swings due to catastrophic medical costs in any given year. To help smooth these inevitable fluctuations and remain solvent, the fund strives to maintain a sizeable reserve. Current reserves are just shy of \$3.0M.

5. MAINTENANCE or SECURITY ISSUES:

Members of the Executive Health Committee and other associated county employees deal with personal health information (PHI) on a regular basis both internally and in communication with our TPA, benefits consultant and other providers/business associates. The lack of access to secure encrypted email and a restricted shared network space is a burden. The current open office space for the Deputy Treasurer, a member of the Executive Health Committee, is also not suitable for maintaining privacy of PHI and other confidential information inherent to the position.

GRANT SUMMARY - FYE 2020

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 2020

DEPT: Health Benefit Plan / Health Promotion

	Contractor	Description of Services	Amount
1.	Novo Benefits	Benefits consultant	\$59,000
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
TOTAL CONTRACTUAL SERVICES (69214)			\$59,000

SERVICE AGREEMENTS - FYE 2020

DEPT: Health Benefit Plan / Health Promotion

	Organization	Description	Amount
1.	WIX	Website hosting	\$500
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
TOTAL SERVICE AGREEMENTS (65234)			\$500

DUES AND SUBSCRIPTIONS - FYE 2020

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 2020

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.					
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 2020 RENTAL AMT
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
PLUS CURRENT DEPARTMENT RENTAL PAYMENTS (FYE 2020)							\$0
TOTAL - CAPITAL REVOLVING FUND PURCHASES (\$10,000 OR MORE AND ALL VEHICLES)				\$0			\$0

CHART OF ACCOUNTS WORKSHEET - FYE 2020

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

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Account Number	Account Title	FYE 2016 Actual	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Budget	FYE 2019 Actual (thru Dec)	FYE 2019 Add'l Expected (Jan - Jun)	FYE 2019 Projected Actual	FYE 2019 Projected Diff. from Budget	FYE 2020 Budget Request	Difference from FYE 2019	FYE 2020 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	-\$6,127	\$0	\$0	\$0		\$0	\$0		\$0	\$0	
650-9-6500-44270	INSURANCE CONTRIBUTIONS	\$5,588,736	\$5,049,739	\$4,874,371	\$5,000,000	\$2,417,156	\$2,450,000	\$4,867,156	-\$132,844	\$4,900,000	-\$100,000	\$4,900,000	
650-9-6500-47100	INTEREST REVENUE	\$27,543	\$44,926	\$58,273	\$45,000	\$35,127	\$182,373	\$217,500	\$172,500	\$48,000	\$3,000	\$48,000	
650-9-6500-47200	CHANGE IN FV OF INVEST.	\$15,916	-\$38,492	-\$69,116	\$0	\$24,927	-\$24,927	\$0	\$0		\$0	\$0	
650-9-6500-48456	INSURANCE REIMBURSEMENTS	\$91,790	\$235,726	\$833,740	\$96,000	\$67,813	\$143,000	\$210,813	\$114,813	\$144,000	\$48,000	\$144,000	
650-9-6500-48564	WRITEOFF ACCOUNTS RECEIVABLE	\$0	\$0	\$0	\$0	\$0		\$0	\$0		\$0	\$0	
650-9-6500-48890	OTHER MISC REVENUES	\$92,123	\$129,931	\$126,695	\$88,000	\$78,210	\$40,000	\$118,210	\$30,210	\$88,000	\$0	\$88,000	Rx rebates
650-9-6500-49653	TRANSFER FR INVESTMENT POOL	\$0	\$33,798	\$54,008	\$0	-\$37,017	\$37,017	\$0	\$0		\$0	\$0	
	REVENUE TOTALS:	\$5,816,107	\$5,449,500	\$5,877,970	\$5,229,000	\$2,586,216	\$2,827,463	\$5,413,679	\$184,679	\$5,180,000	-\$49,000	\$5,180,000	
650-9-6500-61440	MEDICAL SERVICES	\$4,428,024	\$3,849,543	\$5,067,793	\$4,800,000	\$2,117,327	\$2,400,000	\$4,517,327	-\$282,673	\$4,800,000	\$0	\$4,800,000	medical, dental and vision claims
650-9-6500-61484	PROGRAM DEVELOPMENT	\$0	\$0	\$0	\$0	\$0		\$0	\$0		\$0	\$0	
650-9-6500-61492	ADMINISTRATION FEES	\$152,866	\$147,088	\$148,684	\$164,000	\$76,048	\$61,650	\$137,698	-\$26,302	\$144,000	-\$20,000	\$144,000	BCBSWY; no longer have Magellan Rx admin
650-9-6500-61494	PRE-ADMISSION REV CHARGES	\$0	\$0	\$0	\$0	\$0		\$0	\$0		\$0	\$0	
650-9-6500-69214	CONTRACTUAL SERVICES	\$53,750	\$54,497	\$56,124	\$57,000	\$28,062	\$32,502	\$60,564	\$3,564	\$59,000	\$2,000	\$59,000	Novo Benefits
650-9-6500-69450	INSURANCE, BONDS - MASA	\$0	\$0	\$29,700	\$30,000	\$0	\$29,700	\$29,700	-\$300	\$30,000	\$0	\$30,000	MASA membership
650-9-6500-69455	INSURANCE, BONDS - SL	\$244,973	\$246,693	\$274,518	\$378,000	\$182,236	\$190,000	\$372,236	-\$5,764	\$420,000	\$42,000	\$420,000	Stop Loss premiums
650-9-6500-69550	MISC. SERVICES & CHARGES	\$29,864	\$15,851	\$1,399	\$0	\$0		\$0	\$0		\$0	\$0	
650-9-6500-96100	TRANSFER TO GNL FUND	\$0	\$0	\$300,000	\$0	\$0		\$0	\$0	\$300,000	\$300,000	\$300,000	Proposed transfer to General Fund
650-9-6500-96218	TRANSFER TO ATSP	\$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	
650-9-6500-96401	TRANSFER TO AMBULANCE	\$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	
650-9-6500-96653	TRANSFER TO INVEST POOL	\$19,998	\$0	\$0	\$0	\$0	\$160,000	\$160,000	\$160,000		\$0	\$0	
	EXPENDITURE TOTALS:	\$4,929,475	\$4,313,672	\$5,878,217	\$5,429,000	\$2,403,673	\$2,873,852	\$5,277,525	-\$151,475	\$5,753,000	\$324,000	\$5,753,000	

CHART OF ACCOUNTS WORKSHEET - FYE 2020

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

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Account Number	Account Title	FYE 2016 Actual	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Budget	FYE 2019 Actual (thru Dec)	FYE 2019 Add'l Expected (Jan - Jun)	FYE 2019 Projected Actual	FYE 2019 Projected Diff. from Budget	FYE 2020 Budget Request	Difference from FYE 2019	FYE 2020 Approved Budget	NOTES Please make notes especially if the amounts are significantly different than last year.
HEALTH PROMOTION													
650-9-6501-44270	INSURANCE CONTRIBUTIONS	-\$16,932	-\$20,168	-\$24,102	-\$25,000	-\$7,938	-\$10,000	-\$17,938	\$7,062	-\$25,000	\$0	-\$25,000	
	REVENUE TOTALS:	-\$16,932	-\$20,168	-\$24,102	-\$25,000	-\$7,938	-\$10,000	-\$17,938	\$7,062	-\$25,000	\$0	-\$25,000	
650-9-6501-51130	SAL SUPERS/MISC/CLERICAL	\$41,943	\$41,942	\$41,942	\$42,692	\$21,346	\$21,346	\$42,692	\$0	\$42,692	\$0	\$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	\$72	\$72	\$72	\$180	\$81	\$90	\$171	-\$9	\$180	\$0	\$180	
650-9-6501-52220	SOCIAL SECURITY-EMPLOYER	\$3,209	\$3,209	\$3,209	\$3,266	\$1,633	\$1,633	\$3,266	\$0	\$3,266	\$0	\$3,266	
650-9-6501-52240	WORKERS COMPENSATION	\$826	\$1,128	\$1,000	\$1,038	\$519	\$519	\$1,038	\$0	\$884	-\$154	\$884	
650-9-6501-52250	WYOMING RETIREMENT	\$6,396	\$5,243	\$5,243	\$5,337	\$2,704	\$2,722	\$5,426	\$89	\$5,550	\$213	\$5,550	
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	\$500	\$0	\$540	\$540	\$40	\$500	\$0	\$500	
650-9-6501-69214	CONTRACTUAL SERVICES	\$9,316	\$0	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
650-9-6501-69250	DUES, SUBSCRIPTIONS	\$0	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
650-9-6501-69710	TELEPHONE	\$506	\$645	\$691	\$600	\$345	\$345	\$690	\$90	\$750	\$150	\$750	
650-9-6501-69720	TRAINING SEMINARS	\$1,038	\$1,014	\$1,090	\$1,000	\$52	\$0	\$52	-\$948	\$1,000	\$0	\$1,000	
650-9-6501-69730	TRAVEL EXPENSE	\$1,207	\$1,602	\$763	\$1,600	\$1,237	\$0	\$1,237	-\$363	\$1,600	\$0	\$1,600	
650-9-6501-75210	GENERAL OFFICE SUPPLIES	\$427	\$243	\$339	\$1,000	\$82	\$0	\$82	-\$918	\$1,000	\$0	\$1,000	
650-9-6501-75211	PRINTED OFFICE SUPPLIES	\$179	\$311	\$166	\$300	\$0	\$226	\$226	-\$74	\$300	\$0	\$300	
650-9-6501-75214	POSTAGE	\$136	\$314	\$212	\$300	\$127	\$120	\$247	-\$53	\$300	\$0	\$300	
650-9-6501-75224	VEHICLE FUEL	\$38	\$109	\$0	\$100	\$151	\$150	\$301	\$201	\$350	\$250	\$350	
650-9-6501-75227	OPERATING SUPPLIES	\$3,058	\$1,414	\$2,030	\$2,000	\$1,973	\$200	\$2,173	\$173	\$2,500	\$500	\$2,500	
650-9-6501-75610	EQUIPMENT LESS THAN \$1000	\$38	\$273	\$0	\$800	\$83	\$0	\$83	-\$717	\$800	\$0	\$800	
650-9-6501-85003	MACHINERY & EQUIP > 1,000	\$0	\$1,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EXPENDITURE TOTALS:	\$68,390	\$59,057	\$57,043	\$60,713	\$30,332	\$27,891	\$58,223	-\$2,490	\$61,672	\$959	\$61,672	

EXECUTIVE SUMMARY - FYE 2020

DEPT: Health Benefit Plan / Health Promotion

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

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	FYE 2016 Actual	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Budget	FYE 2019 Projected Actual	FYE 2019 Projected Diff. from Budget	FYE 2020 Budget Request	Difference from FYE 2019	FYE 2020 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	\$5,571,804	\$5,023,444	\$4,850,269	\$4,975,000	\$4,849,218	-\$125,782	\$4,875,000	-\$100,000	\$4,875,000
Investment Income	\$43,459	\$6,434	-\$10,843	\$45,000	\$217,500	\$172,500	\$48,000	\$3,000	\$48,000
Other Revenue	\$183,913	\$365,657	\$960,435	\$184,000	\$329,023	\$145,023	\$232,000	\$48,000	\$232,000
Gain (Loss) on Equip Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Other Funds	\$0	\$33,798	\$54,008	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$5,799,175	\$5,429,332	\$5,853,868	\$5,204,000	\$5,395,741	\$191,741	\$5,155,000	-\$49,000	\$5,155,000

EXPENDITURES:									
Salaries	\$41,943	\$41,942	\$41,942	\$42,692	\$42,692	\$0	\$42,692	\$0	\$42,692
Employee Benefits	\$10,503	\$9,652	\$9,523	\$9,821	\$9,900	\$79	\$9,880	\$59	\$9,880
Property Services	\$0	\$0	\$0	\$500	\$540	\$40	\$500	\$0	\$500
Subrecipient Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services	\$4,921,544	\$4,317,068	\$5,581,047	\$5,432,200	\$5,119,503	-\$312,697	\$5,456,350	\$24,150	\$5,456,350
Supplies & Materials	\$3,876	\$2,664	\$2,747	\$4,500	\$3,112	-\$1,388	\$5,250	\$750	\$5,250
Other Misc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$1,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal/Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Other Funds	\$19,998	\$0	\$300,000	\$0	\$160,000	\$160,000	\$300,000	\$300,000	\$300,000
TOTAL EXPENDITURES:	\$4,997,865	\$4,372,729	\$5,935,260	\$5,489,713	\$5,335,748	-\$153,965	\$5,814,672	\$324,959	\$5,814,672

CASH RESERVE AND FUND BALANCE CALCULATION - FYE 2020

DEPT: Health Benefit Plan / Health Promotion

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A	BEGINNING FUND BALANCE, 7/1/2018 (from FYE 2018 Audit - 6/30/2018 Ending Balance)	\$2,941,376
B	ESTIMATED REVENUES THROUGH 6/30/2019 (Actual + Estimated, see Chart of Accounts sheet)	\$5,395,741
C	TOTAL FUND BALANCE + ESTIMATED REVENUES C = A + B	\$8,337,117
D	ESTIMATED EXPENDITURES THROUGH 6/30/2019 (Actual + Estimated, see Chart of Accounts sheet)	\$5,335,748
E	PROJECTED FUND BALANCE 6/30/2019 E = C - D	\$3,001,369
F	ESTIMATED REVENUES, FYE 2020 (Other than Property Tax, see Chart of Accounts sheet)	\$5,155,000
G	TOTAL REVENUE + FUND BALANCE, FYE 2020 G = E + F	\$8,156,369
H	ESTIMATED EXPENDITURES, FYE 2020 (see Chart of Accounts sheet)	\$5,814,672
I	ESTIMATED ENDING FUND BALANCE, FYE 2020 I = G - H	\$2,341,697