

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 04/08/2026

Weekly Agenda Date: 04/14/2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Melissa Thomas & Ryan Ericson

WORDING FOR AGENDA ITEM:

Discussion regarding the current state of the Woodbury County Health Fund

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Last year, due to the low balance and the possibility of losing our self funded status, Woodbury County made changes to the health fund contributions and health fund plan design. This discussion is to bring the board of supervisors and employees up to date on the effects of the changes that were made.

BACKGROUND:

Changes that were made to the health fund consisted of higher benefit contributions by Woodbury County, higher premiums for employees and higher deductible and out of pocket maximums.

Contributions in the 1st quarter of the 2025 calendar year (Jan - Mar) were \$1,581,823 of which \$1,442,600 (91.2%) was contributed by the County. Contributions in the 1st calendar quarter this year were \$2,309,912 of which \$2,111,004 (91.4%) was contributed by the County.

Net Claims and fixed costs in the 1st calendar quarter of 2025 were \$2,233,781. Net claims in the 1st calendar quarter of 2026 was \$1,893,651.

Cash Balance of the fund on March 31, 2025 was \$782,650. Cash balance of the fund on March 31, 2026 was \$885,630.

The required minimum for June 30, 2024 was \$1,062,921.

The required minimum for June 30, 2025 was \$816,700.

The required minimum for June 30, 2026 will not be know until an actuarial study is completed.

FINANCIAL IMPACT:

There was an increase in the fund contributions

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

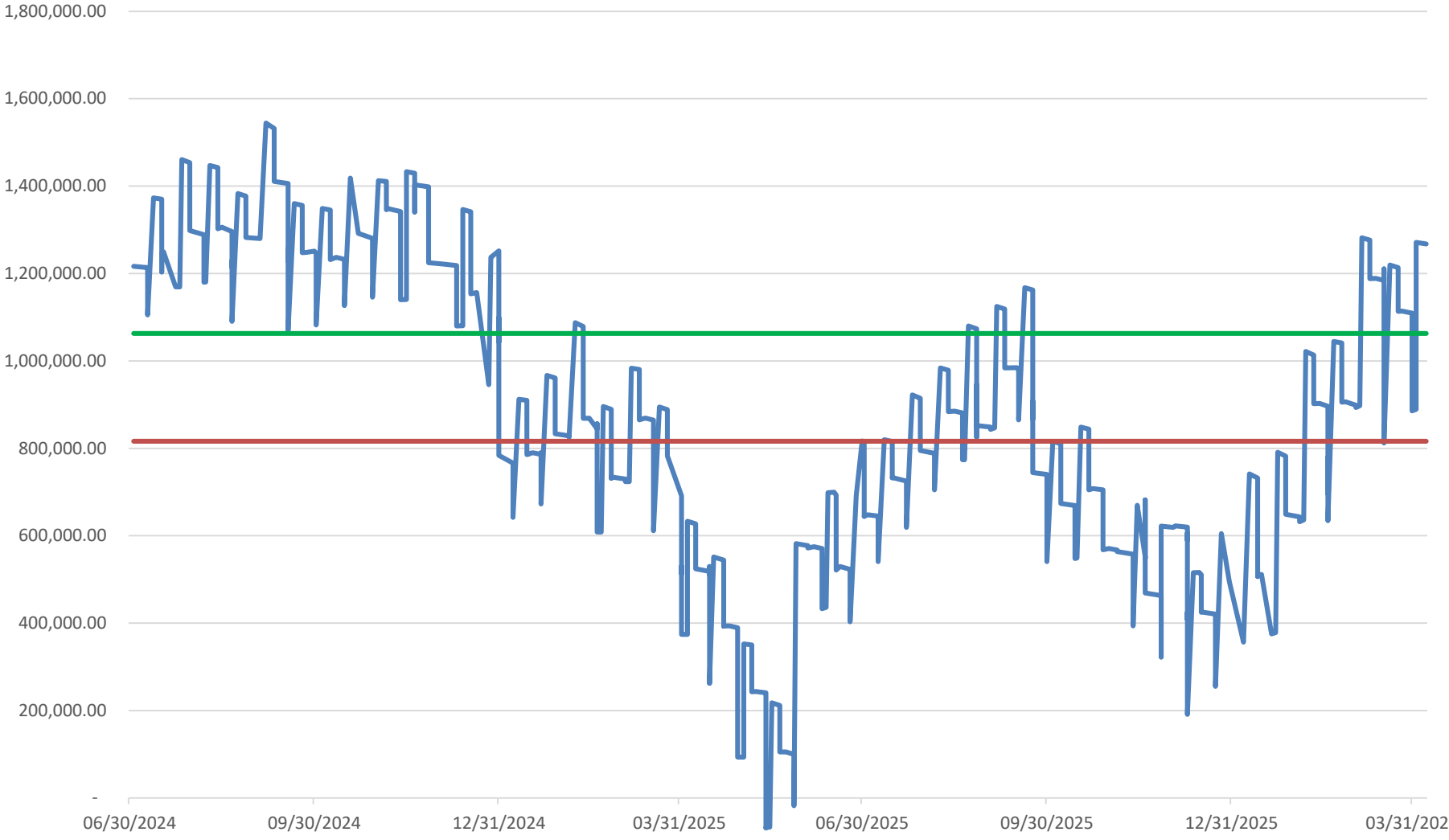
Yes No

RECOMMENDATION:

ACTION REQUIRED / PROPOSED MOTION:

Information

SELF HEALTH INSURANCE CASH BALANCE
FY2025-26



(200,000.00)

Balance FY24 Reserve FY25 Reserve