



## EMPLOYEE BENEFITS TRUST MINUTES

March 11, 2021

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### I. CALL TO ORDER:

A meeting of the Centre County Employee Benefits Trust was held on March 11, 2021, via Blue Jeans on web. Trustees present were Commissioner Mark Higgins (Chair), Commissioner Michael Pipe, Commissioner Steven Dershem, County Administrator/Chief Clerk Margaret Gray, and Controller Jason Moser. Also, in attendance were Human Resources Director Kristen Simkins, Employee Benefits Analyst Heather Bruss, Auditor/Accountant Travis Walker, and Susquehanna representatives Edwards Zack and Corey Troutman.

### II. PUBLIC COMMENT:

The meeting was called to order at 9:02 a.m. by Commissioner Mark Higgins (Chair).

### III. MEETING MINUTES:

- a. A motion was made by Commissioner Steven Dershem to approve the minutes for the April 4, 2021 EBT meeting. Motion seconded by Controller Jason Moser and unanimously approved.

### IV. NEW BUSINESS:

### V. DISCUSSION ITEMS

- a. The Meeting was handed over to Controller Jason Moser. Mr. Moser went on to discuss what he found from reaching out to other counties about what they do with their surpluses. Mr. Moser reached out to Jason Markle who is acting Controller in Dauphin County. Mr. Markle said the health care costs are notified early the credit is charged back to the departments. Mr. Moser discussed that everyone has agreed it is best to make sure the charge backs to the departments are done by June 30, 2021. Mr. Moser then stated that the representatives from Susquehanna had some ideas on what to do with the remaining surplus. Susquehanna representative Corey Troutman said the first thing to take care of is the requirement that the charges made in departments that have federal or state programs be trued up. Make sure that those credits are applied correctly. He believes that the additional funds that are set aside from run off claims can be used against these differences. Mr. Troutman said another option you could look at would be any additional insurance coverages, like towards health savings account. County Administrator/Chief Clerk

Margaret Gray asked if we could use the money from the surplus this year towards an HSA in the 2021. He said that would have to be a decision that is made quickly. Mr. Troutman said to make sure everything was tried up and then another option could be done and should probably be done within that year. He stated that it would need to be going back to the EBT Fund account. Commissioner Michael Pipe asked if there is an estimate on how much needs to go back to the departments. Auditor/Accountant Travis Walker said that number would be estimate no more than 60%. Ms. Gray stated that the remaining amount would go into the EBT Fund Account. Mr. Higgins stated the surplus from 2020 is roughly 1.5 million. He then stated that it would seem the worst-case scenario would be that 60% of this would need to go back to the grant funds. Ms. Gray said that we have a meeting next Thursday to discuss some options. Mr. Higgins asked if the EBT did a holiday would it have any effect on grant numbers. Mr. Walker had a presentation to go over with the meeting attendees. Mr. Walker checked on what other counties did in PCHIP. 3 Counties charge back same year, 2 counties use the Internal service fund and one uses the general fund. He excluded 2 counties due to failed audits and 2 counties had no audits. Mr. Walker suggested booking the 800k to put in the fund to reserve so that in the years to come it will stabilize if there was a bad year. This would allow the EBT to keep the employees health premiums the same or at the very least a slight increase. Mr. Higgins is asking if we can justify having 2.6 million dollars in the Trust fund account and could invest 2 million of that. Provided that we didn't have any major claim years, this could drastically offset the employee cost of health care. Mr. Walker agreed with that. The EBT would need to make the call to Benecon to make this year billing be billed at expected costs. Mr. Walker said around 200k would be able to go towards another program.

## VI. EXECUTIVE SESSION

## VII. NEXT MEETING

- a. March 11, 2021 at 11:00 a.m.

VIII. Motion by Controller Jason Moser to adjourn the Employee Benefits Trust Meeting at 9:57 a.m. The motion was seconded by Commissioner Steven Dershem and unanimously approved.

Submitted By:

Heather Bruss