



Health Plan Trustee Board Agenda

Wednesday, June 24, 2026, 3:30 PM

203 Main Ave E
Twin Falls, ID 83301

Members: Travis Rothweiler; Mitch Humble; Gretchen Scott; Kristen Kohntopp; Breanna Howard

- 1) Call Meeting to Order/Confirmation of Quorum
- 2) Consent Calendar
 - a) **ACTION ITEM:** Request to approve May 20, 2026 minutes.
By: Gretchen Scott, Deputy City Manager
- 3) Items of Consideration
 - a) **INFORMATIONAL:** Current expenses for Health Plan Trust.
By: Breanna Howard, CFO
- 4) General Public Input
- 5) Adjournment

Any person(s) needing special accommodations to participate in the above-noticed meeting could contact Rachael Long (208) 735-7287 at least two working days before the meeting. Si Desae Esta information in Español, Por favor llama a Rachael Long al telephone (208) 735-7287.



City of Twin Falls Health Plan Trust Minutes

Wednesday, May 20, 2026 3:37 PM
203 Main Ave E Room 303

Members: Breanna Howard, Mitch Humble, Gretchen Scott, Travis Rothweiler

Public: Mitchell Brooks II, Matthew Hicks, Kyle Eldridge, Shane Smith

1. Call to Order

A. The meeting was called to order at 3:36 PM.

2. Consent Calendar

A. Minutes from April 15, 2026. Motion: Travis Rothweiler, seconded by Breanna Howard.
Motion passed unanimously. No nays.

3. Items of Consideration

A. Organization of the Trustee Board Chairman - The Board then moved into discussion regarding organization of the trustee board. Trustees discussed officer positions outlined in the bylaws, including chair and vice chair, as well as the role of secretary assigned to the HR Director. Discussion included the workload associated with meeting administration and the separation of financial responsibilities from leadership roles. Trustees reviewed the structure of the board, including the designated positions for the City Manager, Finance Director, HR Director, and two at-large members appointed by the City Manager. The Board also discussed staggered term requirements and future participation on the board.

During the discussion, **a motion was made by Travis Rothweiler to table agenda items related to officer appointments until all board members could be present for discussion and voting. The motion was seconded by Breanna Howard and passed unanimously.**

B. Organization of the Trustee Board Vicechair – **Tabled**

C. Organization of the Trustee Board Term Assignments - The Board then discussed staggered terms for the at-large trustee positions. **Travis Rothweiler made a motion to appoint Mitch Humble to a two-year term and Gretchen Scott to a three-year term, both retroactive to January 1, 2026. The motion was seconded by Gretchen Scott and passed unanimously.**

D. Discussion on Preemptive Cancer Screening - The Board next received a presentation from Kyle Eldridge and Shane Smith regarding preemptive cancer screening programs for City employees. The presentation focused primarily on firefighter occupational cancer risks, including exposure to carcinogens associated with firefighting activities and equipment. The presenters shared information

regarding increased cancer risks among firefighters, survivability rates tied to early detection, and the potential long-term financial impacts associated with advanced cancer treatment claims.

Discussion included various screening methods such as whole body MRIs, CT scans, blood-based cancer screening tests, and other preventative diagnostic tools. Trustees asked questions regarding cost, testing frequency, false positives, implementation options, and whether screening programs should be targeted toward employees with higher occupational exposure risks. The discussion also included the role of local healthcare providers, FDA approval considerations for newer testing methods, and how screening programs may align with current health plan structures and future financial sustainability. Trustees expressed appreciation for the research and information presented and encouraged continued evaluation of available options, pricing, and implementation approaches.

- E. Financial Report - The Board then received a general update regarding Trust income and expenditures. Breanna Howard explained that finance staff continue working through accounting and accrual reporting processes to ensure claims and expenses are accurately assigned to the appropriate months. While finalized financial statements were not yet available, preliminary information showed approximately \$2.37 million in cash reserves.

Discussion focused on increasing medical and prescription claims over recent months. Staff reported that medical claims had increased from earlier monthly levels to approximately \$334,000 in March and an estimated \$375,000 in April. Prescription claims also increased significantly, including costs associated with cancer treatment medications. Trustees discussed the impact of large claims, including births and high-cost prescriptions, and noted that pharmacy rebates and implementation credits may help offset some expenses in future reporting periods.

Staff also discussed ongoing work related to financial controls, reconciliations, and backup processes to ensure proper checks and balances are maintained between the City's financial systems and the Trust. Trustees were advised that updated financial reports and plan renewal information would be presented at a future meeting once reconciliation work is completed.

4. General Public Comment

No public comments were made, and no additional committee comments were noted.

The meeting was adjourned at 4:39 p.m.



Date: Wednesday, June 24, 2026

To: Health Plan Board Trustees

From:

INFORMATIONAL

Request:

Current expenses for Health Plan Trust.

Time Estimate:

Background:

Approval Process:

Budget Impact:

Regulatory Impact:

History:

Analysis:

Conclusion:

Attachments:

1. BS - 05-31-26
2. P&L - 05-31-26

City of Twin Falls Health Plan Trust

Balance Sheet As of May 31, 2026

	TOTAL
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Assets	
Current Assets	
Bank Accounts	
Depositor Account	2,136,439.59
Trust Checking Account	508,716.22
Total for Bank Accounts	\$2,645,155.81
Accounts Receivable	\$0.00
Total for Current Assets	\$2,645,155.81
Total for Assets	\$2,645,155.81
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Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$17,000.90
Total for Current Liabilities	\$17,000.90
Total for Liabilities	\$17,000.90
Equity	
Retained Earnings	1,398,814.98
Net Income	1,229,339.93
Total for Equity	\$2,628,154.91
Total for Liabilities and Equity	\$2,645,155.81
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City of Twin Falls Health Plan Trust

Profit and Loss by Month

October 1, 2025-May 31, 2026

	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	TOTAL
Income									
Cobra Premiums				9,118.00		1,854.00			10,972.00
Employee Premiums	34,336.83	34,327.17	34,419.50	34,368.50	33,965.00	34,812.29	34,632.29	34,601.29	275,462.87
Employer Premiums	428,526.50	429,400.50	431,930.50	432,483.50	454,224.00	439,056.00	432,302.00	433,768.00	3,481,691.00
Health Equity Admin Fees	604.00	606.00	606.00	76.00	666.00	627.00	614.00	614.00	4,413.00
Total for Income	463,467.33	464,333.67	466,956.00	476,046.00	488,855.00	476,349.29	467,548.29	468,983.29	\$3,772,538.87
Gross Profit	463,467.33	464,333.67	466,956.00	476,046.00	488,855.00	476,349.29	467,548.29	468,983.29	\$3,772,538.87
Expenses									
Admin Fees									
HUB International	6,426.00	6,426.00	6,426.00	6,426.00	6,426.00	6,426.00	6,426.00	6,426.00	51,408.00
Select Health									
Bi-Weekly Select Health	1,255.00	1,255.00	1,270.00	1,275.00	1,270.00	1,260.00	1,245.00	1,255.00	\$10,085.00
Library - Select Health	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	640.00
Total for Bi-Weekly Select Health	1,335.00	1,335.00	1,350.00	1,355.00	1,350.00	1,340.00	1,325.00	1,335.00	\$10,725.00
Cobra - Select Health	10.00	10.00	10.00		5.00	5.00	10.00	10.00	60.00
Fire Monthly - Select Health	200.00	200.00	200.00	200.00	210.00	220.00	210.00	205.00	1,645.00
Total for Select Health	1,545.00	1,545.00	1,560.00	1,555.00	1,565.00	1,565.00	1,545.00	1,550.00	\$12,430.00
Total for Admin Fees	7,971.00	7,971.00	7,986.00	7,981.00	7,991.00	7,991.00	7,971.00	7,976.00	\$63,838.00
Claims									
Medical Claims	50,999.27	116,635.66	212,121.81	98,374.81	127,201.40	334,295.88	180,448.56	249,208.84	\$1,369,286.23
Adjustments								19,250.00	19,250.00
Stop Loss Credit							-312.89	-2,968.94	-3,281.83
Total for Medical Claims	50,999.27	116,635.66	212,121.81	98,374.81	127,201.40	334,295.88	180,135.67	265,489.90	\$1,385,254.40
RX Claims	32,404.36	53,134.54	46,990.15	81,330.84	34,846.66	88,996.34	182,292.71	139,613.06	659,608.66
Total for Claims	83,403.63	169,770.20	259,111.96	179,705.65	162,048.06	423,292.22	362,428.38	405,102.96	\$2,044,863.06
Contractual Services - Windsor	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	24,000.00
Dues & Subscriptions - Quickbooks	57.50	115.00	115.00	1,134.36					1,421.86

City of Twin Falls Health Plan Trust

Profit and Loss by Month

October 1, 2025-May 31, 2026

	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	TOTAL
Health Equity									
Bi-Weekly Health Equity	488.00	488.00	494.00	498.00	500.00	496.00	488.00	492.00	\$3,944.00
Library - Health Equity	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	256.00
Total for Bi-Weekly Health Equity	520.00	520.00	526.00	530.00	532.00	528.00	520.00	524.00	\$4,200.00
Fire Monthly - Health Equity	80.00	80.00	80.00	80.00	84.00	84.00	82.00	80.00	650.00
Total for Health Equity	600.00	600.00	606.00	610.00	616.00	612.00	602.00	604.00	\$4,850.00
Insurance					1,625.00		4,464.00		\$6,089.00
Credits Received				0.00					0.00
Total for Insurance				0.00	1,625.00		4,464.00		\$6,089.00
Legal Fees			1,334.00	1,961.00	318.00		159.00		3,772.00
Stop Loss - AGG							0.00		\$0.00
Bi-Weekly - Stop - AGG	52,238.12	52,238.12	52,862.48	2,119.05	2,110.74	2,094.12	2,069.19	2,085.81	\$167,817.63
Library - Stop - AGG	3,329.92	3,329.92	3,329.92	132.96	132.96	132.96	132.96	132.96	10,654.56
Total for Bi-Weekly - Stop - AGG	55,568.04	55,568.04	56,192.40	2,252.01	2,243.70	2,227.08	2,202.15	2,218.77	\$178,472.19
Cobra - Stop - AG	416.24	416.24	416.24		8.31	8.31	16.62	16.62	1,298.58
Fire Monthly - Stop - AGG	8,324.80	8,324.80	8,324.80	332.40	349.02	365.64	349.02	340.71	26,711.19
Total for Stop Loss - AGG	64,309.08	64,309.08	64,933.44	2,584.41	2,601.03	2,601.03	2,567.79	2,576.10	\$206,481.96
Stop Loss - SPEC						-60,011.68	-417.16		-\$60,428.84
Bi-Weekly - Stop SPEC	2,085.81	2,085.81	2,110.74	53,070.60	52,862.48	52,446.24	51,821.88	52,238.12	\$268,721.68
Library - Stop - SPEC	132.96	132.96	132.96	3,329.92	3,329.92	3,329.92	3,329.92	3,329.92	17,048.48
Total for Bi-Weekly - Stop SPEC	2,218.77	2,218.77	2,243.70	56,400.52	56,192.40	55,776.16	55,151.80	55,568.04	\$285,770.16
Cobra - Stop - SPEC	16.62	16.62	16.62		208.12	208.12	416.24	416.24	1,298.58
Fire Monthly - Stop - SPEC	332.40	332.40	332.40	8,324.80	8,741.04	8,985.87	8,741.04	8,532.92	44,322.87
Total for Stop Loss - SPEC	2,567.79	2,567.79	2,592.72	64,725.32	65,141.56	4,958.47	63,891.92	64,517.20	\$270,962.77
Total for Expenses	161,909.00	248,333.07	339,679.12	261,701.74	243,340.65	442,454.72	445,084.09	483,776.26	\$2,626,278.65
Net Operating Income	301,558.33	216,000.60	127,276.88	214,344.26	245,514.35	33,894.57	22,464.20	-14,792.97	\$1,146,260.22
Other Income									
Implementation Credit	50,000.00								50,000.00

City of Twin Falls Health Plan Trust

Profit and Loss by Month

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	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	TOTAL
Interest Income	2,645.41	2,680.96	3,992.46	4,758.77	4,262.53	4,905.39	5,094.69	4,739.50	33,079.71
Total for Other Income	52,645.41	2,680.96	3,992.46	4,758.77	4,262.53	4,905.39	5,094.69	4,739.50	\$83,079.71
Net Other Income	52,645.41	2,680.96	3,992.46	4,758.77	4,262.53	4,905.39	5,094.69	4,739.50	\$83,079.71
Net Income	354,203.74	218,681.56	131,269.34	219,103.03	249,776.88	38,799.96	27,558.89	-10,053.47	\$1,229,339.93