

RESOLUTION FILING AND APPROVING A GRANT AGREEMENT WITH COUNTY EMPLOYEE BENEFITS CONSORTIUM OF OHIO (CEBCO) FOR ASHTABULA COUNTY WELLNESS PROGRAMS

WHEREAS, Jessica Brundage, Human Resource Director, has presented a grant agreement with County Employee Benefits Consortium of Ohio (CEBCO), for the approval of the Board; and

Scope: To utilize a variety of evidence-based initiatives and strategies to improve the quality of life for county employees and to reduce health-related costs through education, implementation of environmental and policy changes, and promotion of personal accountability. Ashtabula County will hold educational classes and events across county facilities and sponsor many different challenges with regards to walking, nutrition and providing access to fitness facilities throughout the county.

Provider: CEBCO, 209 E. State St., Columbus, OH 43215-4309

Term: RETROACTIVE TO January 1, 2023 and ending December 31, 2023

Grant: \$20,920 total (\$16,920 program funds and \$4,000 administrative funds); now

THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Ashtabula County, Ohio, that the above referenced grant agreement is hereby filed and approved in accordance with a copy now on file in this office.

BE IT FURTHER RESOLVED that the President of the Board, on behalf of the Board of Commissioners of Ashtabula County, is authorized to execute any and all necessary documents.

**ASHTABULA COUNTY COMMISSIONERS
CERTIFICATION PAGE**

Resolution No. 2023-45

January 10, 2023

**RESOLUTION FILING AND APPROVING A GRANT AGREEMENT WITH COUNTY
EMPLOYEE BENEFITS CONSORTIUM OF OHIO (CEBCO) FOR ASHTABULA
COUNTY WELLNESS PROGRAMS**

Upon the motion of J.P. Ducro IV, seconded by Kathryn L. Whittington.

VOTE:

Casey R. Kozlowski
Kathryn L. Whittington
J.P. Ducro IV

Aye
Aye
Aye

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon and duly passed by the Board of County Commissioners of Ashtabula County, Ohio, on the date noted above.



Lisa Hawkins, Clerk of the Board
Board of County Commissioners
Ashtabula County, Ohio

2023 CEBCO Wellness Grant Agreement

Grantor: County Employee Benefits Consortium of Ohio (CEBCO)

Grantee: ASHTABULA COUNTY

Grant Funding Amounts

Administrative Funds: \$4,000

Program Funds: \$16,920.00

County Wellness Contact (CWC)

CEBCO requires participating counties to designate one or two employees to act as a point of contact, known as the County Wellness Contact(s) (CWC). The CWC must be a county employee. While others including wellness team members, non-county employees or brokers/consultants may be involved with the wellness program, they are prohibited from being the county's designated CWC. The CWC(s) will work directly with CEBCO and will be the primary source of information to the eligible employees and spouses on the medical plan.

The CWC(s) will play a significant role in determining programming, identifying existing and local wellness resources, communicating initiatives, motivating others, working with department heads and leadership to gain and maintain support, tracking data and information, all while demonstrating a genuine interest in health and wellbeing. Finally, the CWC(s) must attend one of the bi-annual CEBCO wellness meetings or designate another county representative to attend in their place.

If the CWC position(s) should become vacant, please notify CEBCO immediately of the vacancy and of an interim contact. It is important that a new contact be identified to fulfill this role as soon as reasonably possible.

Administrative and Program Funds

Administrative funds are intended to be used toward the salary of the individual(s) identified as a County Wellness Contact(s) (CWC). The county will receive a flat \$4,000 per grant year in administrative funds. The county may decide how to allocate these funds if there are two CWCs rather than one.

Program funds must be used for wellness-related events, activities, and initiatives provided to CEBCO enrolled employees and spouses. We acknowledge that some programs, such as educational sessions may inadvertently reach beyond CEBCO-covered members and impact individuals not enrolled in our medical plan. The intent, however, is to focus on positively impacting the lives of members on our medical plan. Program funds may also be used to cover any wellness training or meeting-related expenses for the CWC position(s).

Program grant funding available to the county will be determined on a per employee, per year (PEPY) basis. A census report from the last quarter of the year of all eligible employees will be used to determine the program grant allocation for the upcoming calendar year.

CEBCO will provide half of the program funds in addition to the full amount of the administrative funds at the start of the calendar year, following a fully executed grant agreement. The remaining half of the

program funds will be provided on a reimbursable basis. The first half of the program funds provided to the county must be expended and a financial form must be submitted documenting those expenses, before the county may request any portion of the second half.

The county has the option to use all or a portion of the administrative funds as program funds. If the county chooses to use the administrative funds toward salary, the county is not required to report on this expense; however, if the county uses any portion of the administrative funds for programming, documentation must be submitted to CEBCO verifying how the funds were used.

Additionally, it is up to the discretion of each participating county whether program funds will be used to supplement the salary of the CWC position(s). CEBCO asks that the total wages be limited to no more than twenty percent (20%) of the annual amount allotted for program funds.

Documenting Uses of Program Funds

The ***Wellness Grant Financial Form*** will need to be submitted along with documentation verifying each expense purchased with program funds. Acceptable documents include receipts, copies of checks, purchase orders and invoices. Once documentation is submitted to CEBCO, reimbursement, if needed, will be sent directly to the County Commissioner's Office within 60 days. A county may submit a ***Wellness Grant Financial Form*** multiple times per year or once at the end of the calendar year. The deadline to submit documentation for the 2023 grant year is Friday, December 15, 2023. Please note that CEBCO is unable to directly pay any vendor or private company and all checks will be made payable to the County Commissioners.

Mandatory Wellness Grant Requirements

Participating Counties **must** offer **each** of the following during the calendar year, between January 1, 2023 and December 31, 2023:

1. A minimum of one onsite health screening event, giving eligible participants of the CEBCO Member Wellness Program a convenient opportunity to complete their health evaluation (biometric screening) for credit toward their Section 1 requirement. The onsite screenings are facilitated by a team of HealthWorks phlebotomists. Scheduling is coordinated through CEBCO and the CWC(s).
2. A minimum of three onsite education sessions provided for medical plan enrolled employees and spouses. These education sessions must be 30-60 minutes each with a focus on any health or wellness topic.
3. Host a minimum of one onsite community lifestyle program OR promote a minimum of one offsite community lifestyle management program. Examples include diabetes management programs, Weight Watchers, tobacco cessation, nutrition or financial courses, or any other program (series of 3 or more classes) that addresses one or more health conditions or lifestyle habits.
4. Host a minimum of one community event AND/OR promote a minimum of one community event. Community events include any organized walk, run, or bike event and sports leagues.
5. Promote a minimum of one online health challenge offered by HealthWorks as part of the CEBCO Member Wellness Program.
6. Host or promote a minimum of one exercise/fitness program or course (3 or more classes). This may be onsite or offsite.

7. CWC(s) must attend a minimum of one bi-annual CEBCO Wellness Meeting, ideally both. If the contact in the CWC position is not available, please designate another county representative to attend.

At the end of the calendar year CEBCO will request documentation that each of these mandatory requirements were completed between January and December of 2023. The documentation is due on Friday, December 15, 2023.

Recommended Uses of Program Funds

The county may choose from the list provided in Appendix 1 (pages 4 & 5) for appropriate uses of program funds. If the county would like to spend funds in any manner not listed in the appendix, please contact a CEBCO Wellness Coordinator for approval.

Restricted Uses of Program Funds

The following are uses that do not meet the goals of the grant and therefore are not allowable expenses:

- Giveaways that do not support individual wellness (this includes gift cards to fast food restaurants or any other food-related purchase EXCEPT for purchasing healthy food options).
- Sponsoring individuals for marathons or specific events that not all members are able to do.
- Alcohol or drug testing (this includes tobacco testing).
- Any insurance covered benefits (i.e. flu shots, biometric screenings, doctor’s visits, etc.).
- Any building maintenance or personnel training requirements to include purchasing AEDs or paying for safety/CE training such as CPR classes.
- Coverage for other benefits such as dental, vision, EAP, life, etc.
- Essential oils and health supplements.

Authorized Signatures

Both parties, upon signatures below, agree to the terms outlined within this grant agreement and acknowledge understanding of the appendices provided on the subsequent pages.

County Employee Benefits Consortium of Ohio

County Commissioner or Designee

Signature: _____

Signature:  _____

Printed Name: _____

Printed Name: Casey Kozlowski

Date: _____

Date: 1-10-23

APPENDIX 1: EVIDENCE-BASED WELLNESS PRACTICES & OTHER APPROPRIATE USES OF FUNDS

1. Promote stair-well use through signage in all buildings that have stairs. Purchase stands or wall frames for these signs. If there are stairwells that have closed doors, prop the doors open so that people see them if not prohibited by fire code. Any necessary stairwell improvements in relation to a promotional campaign are allowable.

2. Offer onsite fitness classes. You may need to offer several in different locations to accommodate everyone. These can be offered during the lunch hour, before work, or after work. A portion or all of the cost for the class can be paid for with the CEBCO grant. Purchasing supplies needed for a class such as yoga mats, stretch bands, pedometers, fitness videos, etc. is allowable.
3. Determine if there is any adequate space for fitness equipment in department buildings. If so, the county may purchase fitness equipment and make improvements to this area for employees to utilize.
4. Offer a reward for attending fitness centers – for example, a reimbursement or cash reward for attending a certain number of times per month (minimum of 12 times = 3 visits per week). Most fitness centers will do an attendance printout for the employee; if not, this can be self-reported. Also, find out if any local fitness centers will bill the county for a portion of the employee membership or cost to take fitness classes at their facility.
5. Print and post indoor and outdoor walking maps in departments. GIS or the county mapping department should be able to provide outdoor maps for each department showing 1 and 2 mile walking routes.
6. Purchase outdoor bike rack(s) for any building or county grounds that are considered pedestrian friendly.
7. Provide cold unflavored drinking water at no charge to the employees. For example, a 5-gallon water cooler can replace the vending machines or supplement them. Employees are more likely to drink water when it is readily available to them.
8. Work with any existing vending companies to ensure that all snacks available for purchase are 200 calories or less per serving and less than 30% are fat calories. You can also consider doing away with vending completely or going with refrigerated vending where yogurt, sandwiches, and fruit can be offered.
9. Offer group cooking classes/demos or make a Registered Dietician or Health Coach available for employees to have a one-on-one consultation. This can be onsite or offsite at a convenient location, such as a local hospital. Many grocery stores offer free nutrition/education tours with a dietician.
10. Partner with a local farmers market– ask about discounts, coupons, or other incentives to get county employees to purchase fresh foods. The county may purchase gift certificates for employee use at the market. Find out if they would be willing to offer the market during a week day and in a location where employees have access to it during their lunch breaks or after work.
11. Implement a 100% smoke-free environment by removing all designated smoking areas, creating a written policy, and posting appropriate signage. A sample policy can be requested from CEBCO.
12. Partner with a local hospital or OSU Extension office to offer classes that focus on healthy eating, finances, stress, tobacco use, exercise, weight management, etc.
13. Purchase a wellness bulletin board for each department to display and promote any wellness related information. Consider other means of communication, such as posting flyers in break rooms, bathroom stalls, using the employee intranet or social media.
14. Purchase kitchen equipment that encourages employees to pack their lunch daily and eat healthier.
15. Allow employees to maintain a vegetable garden, either on county grounds or using containers; may purchase the supplies and equipment to provide this.
16. Organize physical fitness events, such as softball or basketball tournaments or annual walks.

17. Encourage employees to stand more throughout the work day. This might include offering a working treadmill station placed in a central location and/or providing the appropriate office equipment to allow employees to stand at their desk.
18. Provide ways for employees to destress throughout the workday. This might include bringing in a massage therapist to conduct 10-15 minute massages on a weekly or monthly basis, offering a relaxation/meditation room for employees to use during their breaks and lunches, offering classes on relaxation techniques, etc.
19. Costs to cover the wellness contact's (and wellness committee members) attendance at wellness related training events, such as conferences, seminars and meetings.
20. Costs for employee wellness incentives, such as, gift cards, healthy food items, activity tracking devices, healthy cook books, salad shakers, water bottles, and other personal wellness giveaways. Please note that any incentives given to employees must be wellness related and/or promote healthy behaviors.
21. Promote CEBCO wellness programs and services regularly. This includes the activities within the CEBCO Member Wellness Program, Quit Line, and our programs through Anthem. Communication materials are available on the CEBCO website or upon request.

NOTE: Participation in any onsite fitness events or classes and/or use of onsite fitness equipment should require every participant to complete a liability waiver approved by the County Prosecutor.

APPENDIX 2: CEBCO Member Wellness Program

Member Wellness Program & Incentive Design

We partner with HealthWorks to administer a wellness program that both employees and spouses enrolled in our medical plan may engage in, year-round. Each member county is required to offer this program to eligible members, however completion of the program is optional at the individual level.

CEBCO Member Wellness Program Eligibility

Employees and spouses enrolled in the CEBCO medical plan are eligible and highly encouraged to participate in the program. Only those employees and spouses enrolled in CEBCO's medical plan may complete the health evaluation (biometric screening) and would therefore be eligible to complete the program, earning any existing incentive.

Incentives & Elective Officials

Per Ohio Revised Code 2009-015, any elected official that is not beginning a new term during the current program year will not be eligible for cash or cash-like incentives even if they complete the program. Elected officials also cannot receive an increase in any cash or cash-like incentive they have been receiving if they are in term; an increase can only occur at the start of a new term. It is ultimately the county's responsibility to properly administer incentives to elected officials, based on the ORC. CEBCO encourages all elective officials to participate, as they are eligible to complete program regardless of whether they may earn the incentive.

APPENDIX 3: WELLNESS INCENTIVE TAX IMPLICATIONS

The chart below provides some examples of employee wellness incentives, their tax treatment, and the appropriate legal sources. The list is not comprehensive. Please realize there may be unique

circumstances that general guidelines cannot address. We strongly urge you as the Plan Sponsor to consult your own legal counsel and/or tax advisor regarding your specific situation.

EXAMPLES OF EMPLOYEE WELLNESS INCENTIVES	TAXABLE?	SOURCE
Cash, checks & gift cards.	YES	IRC Section 61
Di Minimis rewards (excluding cash, checks or gift cards)(See Below).	NO	Treasury Regulation Section 1.132-6
Door prizes that are not de minimis such as iPads, large fitness equipment, etc.	YES	Treasury Regulation Section 1.132-6
Wellness-related classes or instruction at the worksite that are not made available to the general public.	NO	IRC Section 132 and Treasury Regulation Section 1.132-1(e)(1) and (2)
Classes or memberships taught anywhere other than the worksite, including reimbursement for a gym membership.	YES	Treasury Regulation Section 1.132-1(e)(2)
The employee receiving a service that constitutes "medical care" such as biometric screenings, Health Risk Assessments and wellness coaching via telephone or internet.	NO	IRC Sections 105(b), 106(a) and IRS Chief Counsel Memorandum 201622031
Savings imparted to the employee in the form of a reduced health premium, given as a reward for completion of a wellness program, as long as the reward is not a cash reimbursement for employee premiums.	NO	IRC 106(a) and IRS Chief Counsel Memorandum 201622031
Employer contributions to a Health Savings Account (HSA), given as a reward for completion of a wellness program (NOTE: contribution allowed only if HSA is in a cafeteria plan, due to comparability rules).	NO	IRS Publication 969 and IRC Section 125.
Employer contributions to a Voluntary Employees Beneficiary Association Plan (VEBA) account, given as a reward for completion of a wellness program.	NO	IRC 106, IRC 505(b)(3), and other applicable nondiscrimination rules.
Savings imparted to the employee in the form of a contribution to a Flexible Spending Account (FSA), given as a reward for completion of a wellness program.	NO	IRS Publication 969, IRC Section 105, IRC Section 125, and IR-2019-180.
Savings imparted to the employee in the form of a contribution to a Health Reimbursement Arrangement (HRA),	NO	IRS Publication 969, IRC Section 105 and 106, and standard non-discrimination rules.

given as a reward for completion of a wellness program.		
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Di minimis: Generally speaking, “de minimis” rewards are any property or service the value of which is so small (taking into account how frequently similar benefits are provided to employees) as to make accounting for it unreasonable or administratively impracticable. Any reward offered under a wellness program is still taxable unless it is di minimis.

The IRS gives examples of de minimis fringe which includes: occasional personal use of an employer’s copying machine; occasional cocktail parties, group meals, or picnics for employees; traditional birthday or holiday gifts (non-cash) with low value; occasional theater or sporting event tickets; coffee, doughnuts, and soft drinks, local phone calls; flowers, fruit, books. The IRS considers any cash and cash-equivalent reward (e.g. gift cards checks) to be taxable income.

Date Revised: 2/23/2020