

Butte Schools Self-Funded Programs JPA

	2019-20 Original Budget		
	Employee Benefits	Property & Liability	Total
Contributions			
Medical	\$ 51,561,000	\$ -	\$ 51,561,000
Dental	5,407,000	-	5,407,000
Vision	904,000	-	904,000
Life	367,000	-	367,000
Property & Liability	-	2,264,000	2,264,000
Program Revenues	<u>58,239,000</u>	<u>2,264,000</u>	<u>60,503,000</u>
Claims and premiums			
Medical	49,546,000	-	49,546,000
Dental	5,194,000	-	5,194,000
Vision	833,000	-	833,000
Life	367,000	-	367,000
Property & Liability	-	400,000	400,000
Claims Administration			
Medical	110,000	-	110,000
Dental	344,000	-	344,000
Vision	92,000	-	92,000
Property & Liability	-	25,000	25,000
Total Cost of Claims	<u>56,486,000</u>	<u>425,000</u>	<u>56,911,000</u>
Reinsurance	-	1,484,000	1,484,000
Professional Services <small>(consult, actuary, etc.)</small>	30,000	5,000	35,000
Health and Wellness Center	2,863,000	-	2,863,000
Other Risk Management	21,500	50,000	71,500
Total Program Expenses	<u>59,400,500</u>	<u>1,964,000</u>	<u>61,364,500</u>
Excess Program Revenues (Expenses)	<u>(1,161,500)</u>	<u>300,000</u>	<u>(861,500)</u>
<u>Other Revenues and (Expenses)</u>			
Interest Income	75,000	45,000	120,000
Other Income	-	-	-
Salaries and benefits	(237,600)	(26,400)	(264,000)
Other administrative costs	(58,500)	(18,700)	(77,200)
Excess Other Revenues (Expenses)	<u>(221,100)</u>	<u>(100)</u>	<u>(221,200)</u>
Excess Revenues (Expenses)	<u>(1,382,600)</u>	<u>299,900</u>	<u>(1,082,700)</u>
Net Position, Beginning	4,250,706	1,746,325	5,997,031
Net Position, Ending	<u>2,868,106</u>	<u>2,046,225</u>	<u>4,914,331</u>

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	Property & Liability			
	2018-19 Original Budget	Change	2019-20 Original Budget	% Change Description (Property & Liability)
Contributions				
Medical	\$ -	\$ -	\$ -	-
Dental	-	-	-	-
Vision	-	-	-	-
Life	-	-	-	-
Property & Liability	<u>1,270,805</u>	<u>1,021,195</u>	<u>2,292,000</u>	80% Increases in rates and claims
Program Revenues	<u>1,270,805</u>	<u>1,021,195</u>	<u>2,292,000</u>	80%
Claims and premiums				
Medical	-	-	-	-
Dental	-	-	-	-
Vision	-	-	-	-
Life	-	-	-	-
Property & Liability	400,000	-	400,000	0%
Claims Administration				
Medical	-	-	-	-
Dental	-	-	-	-
Vision	-	-	-	-
Property & Liability	<u>25,000</u>	<u>-</u>	<u>25,000</u>	0% Rate guaranteed through 6/30/20
Total Cost of Claims	425,000	-	425,000	0%
Reinsurance	611,400	878,600	1,490,000	144% Increases in rates and claims
Professional Services (consult, actuary, etc.)	4,500	500	5,000	11% Annual contract increases
Health and Wellness Center	-	-	-	-
Other Risk Management	<u>50,000</u>	<u>-</u>	<u>50,000</u>	0%
Total Program Expenses	<u>1,090,900</u>	<u>879,100</u>	<u>1,970,000</u>	81%
Excess Program Revenues (Expenses)	<u>179,905</u>	<u>142,095</u>	<u>322,000</u>	-
<u>Other Revenues and (Expenses)</u>				
Interest Income	34,000	11,000	45,000	32% Based on YTD
Other Income	-	-	-	-
Salaries and benefits	(21,000)	(5,400)	(26,400)	26%
Other administrative costs	<u>(7,400)</u>	<u>(11,300)</u>	<u>(18,700)</u>	153%
Excess Other Revenues (Expenses)	<u>5,600</u>	<u>(5,700)</u>	<u>(100)</u>	-102%
Excess Revenues (Expenses)	185,505	136,395	321,900	74%
Net Position, Beginning	<u>1,560,820</u>	<u>185,505</u>	<u>1,746,325</u>	
Net Position, Ending	\$ 1,746,325	\$ 321,900	\$ 2,068,225	

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	Property & Liability			
	2018-19 Original Budget	Change	2019-20 Original Budget	% Change Description (Property & Liability)
Contributions				
Medical	\$ -	\$ -	\$ -	-
Dental	-	-	-	-
Vision	-	-	-	-
Life	-	-	-	-
Property & Liability	<u>1,270,805</u>	<u>993,195</u>	<u>2,264,000</u>	78% Increases in rates and claims
Program Revenues	<u>1,270,805</u>	<u>993,195</u>	<u>2,264,000</u>	78%
Claims and premiums				
Medical	-	-	-	-
Dental	-	-	-	-
Vision	-	-	-	-
Life	-	-	-	-
Property & Liability	400,000	-	400,000	0%
Claims Administration				
Medical	-	-	-	-
Dental	-	-	-	-
Vision	-	-	-	-
Property & Liability	<u>25,000</u>	<u>-</u>	<u>25,000</u>	0% Rate guaranteed through 6/30/20
Total Cost of Claims	425,000	-	425,000	0%
Reinsurance	611,400	872,600	1,484,000	143% Increases in rates and claims
Professional Services (consult, actuary, etc.)	4,500	500	5,000	11% Annual contract increases
Health and Wellness Center	-	-	-	-
Other Risk Management	<u>50,000</u>	<u>-</u>	<u>50,000</u>	0%
Total Program Expenses	<u>1,090,900</u>	<u>873,100</u>	<u>1,964,000</u>	80%
Excess Program Revenues (Expenses)	<u>179,905</u>	<u>120,095</u>	<u>300,000</u>	-
<u>Other Revenues and (Expenses)</u>				
Interest Income	34,000	11,000	45,000	32% Based on YTD
Other Income	-	-	-	-
Salaries and benefits	(21,000)	(5,400)	(26,400)	26%
Other administrative costs	<u>(7,400)</u>	<u>(11,300)</u>	<u>(18,700)</u>	153%
Excess Other Revenues (Expenses)	<u>5,600</u>	<u>(5,700)</u>	<u>(100)</u>	-102%
Excess Revenues (Expenses)	185,505	114,395	299,900	62%
Net Position, Beginning	<u>1,560,820</u>	<u>185,505</u>	<u>1,746,325</u>	
Net Position, Ending	\$ 1,746,325	\$ 299,900	\$ 2,046,225	