

# Butte Schools Self-Funded Programs JPA

## 2021-22 Original Budget

	Employee Benefits	Property & Liability	Total
<b>Contributions</b>			
Medical	\$ 52,908,400	\$ -	\$ 52,908,400
Dental	5,398,200	-	5,398,200
Vision	939,200	-	939,200
Life	447,100	-	447,100
Property & Liability	-	3,173,000	3,173,000
Program Revenues	<u>59,692,900</u>	<u>3,173,000</u>	<u>62,865,900</u>
<b>Claims and premiums</b>			
Medical	50,247,100	-	50,247,100
Dental	5,471,200	-	5,471,200
Vision	891,100	-	891,100
Life	447,100	-	447,100
Property & Liability	-	400,000	400,000
Claims Administration	-	-	-
Medical	110,400	-	110,400
Dental	378,800	-	378,800
Vision	94,500	-	94,500
Property & Liability	-	25,000	25,000
Total Cost of Claims	57,640,200	425,000	58,065,200
Reinsurance	-	2,477,000	2,477,000
Professional Services (consult, actuary, etc.)	32,000	5,000	37,000
Health and Wellness Center	2,991,200	-	2,991,200
Other Risk Management	21,500	54,500	76,000
Total Program Expenses	<u>60,684,900</u>	<u>2,961,500</u>	<u>63,646,400</u>
Excess Program Revenues (Expenses)	<u>(992,000)</u>	<u>211,500</u>	<u>(780,500)</u>
<b>Other Revenues and (Expenses)</b>			
Interest Income	95,000	45,000	140,000
Other Income	-	-	-
Salaries and benefits	(253,800)	(28,200)	(282,000)
Other administrative costs	(55,800)	(5,600)	(61,400)
Excess Other Revenues (Expenses)	<u>(214,600)</u>	<u>11,200</u>	<u>(203,400)</u>
<b>Excess Revenues (Expenses)</b>	<b>(1,206,600)</b>	<b>222,700</b>	<b>(983,900)</b>
Net Position, Beginning	6,957,138	2,323,888	9,281,026
<b>Net Position, Ending</b>	<b><u>5,750,538</u></b>	<b><u>2,546,588</u></b>	<b><u>8,297,126</u></b>

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	Employee Benefits				Change Description (Employee Benefits)
	2020-21	Change	2021-22	%	
	Original Budget		Original Budget		
Contributions					
Medical	\$ 50,249,000	\$ 2,659,400	\$ 52,908,400		5% YTD + projection to 6/30 + 5% inc
Dental	5,356,000	42,200	5,398,200		1% YTD + projection to 6/30 + 0% inc
Vision	894,000	45,200	939,200		5% YTD + projection to 6/30 + 0% inc
Life	454,000	(6,900)	447,100		-2% YTD + projection to 6/30 + 0% inc
Property & Liability	-	-	-		-
Program Revenues	<u>56,953,000</u>	<u>2,739,900</u>	<u>59,692,900</u>	5%	
Claims and premiums					
Medical	48,245,000	2,002,100	\$ 50,247,100		4% YTD + projection to 6/30 + 5% inc
Dental	5,613,000	(141,800)	\$ 5,471,200		-3% YTD + projection to 6/30 + 7% inc
Vision	847,000	44,100	\$ 891,100		5% YTD + projection to 6/30 + 7% inc
Life	454,000	(6,900)	447,100		-2% YTD + projection to 6/30
Property & Liability	-	-	-		-
Claims Administration					
Medical	110,000	400	110,400		0% YTD annualized
Dental	372,000	6,800	378,800		2% YTD + projection to 6/30 + 7% inc
Vision	91,000	3,500	94,500		4% YTD annualized
Property & Liability	-	-	-		-
Total Cost of Claims	<u>55,732,000</u>	<u>1,908,200</u>	<u>57,640,200</u>	3%	
Reinsurance	-	-	-		-
Professional Services (consult, actuary, etc.)	30,000	2,000	32,000		7%
Health and Wellness Center	3,214,000	(222,800)	2,991,200		-7% No provision for additional position; +4% inflation
Other Risk Management	<u>21,500</u>	<u>-</u>	<u>21,500</u>	0%	
Total Program Expenses	<u>58,997,500</u>	<u>1,687,400</u>	<u>60,684,900</u>	3%	
Excess Program Revenues (Expenses)	<u>(2,044,500)</u>	<u>1,052,500</u>	<u>(992,000)</u>	-248%	
<u>Other Revenues and (Expenses)</u>					
Interest Income	95,000	-	95,000		0%
Other Income	-	-	-		-
Salaries and benefits	(244,800)	(9,000)	(253,800)		4% Step increases
Other administrative costs	<u>(56,700)</u>	<u>900</u>	<u>(55,800)</u>	-2%	Off cycle for actuarial reports
Excess Other Revenues (Expenses)	<u>(206,500)</u>	<u>(8,100)</u>	<u>(214,600)</u>	4%	
<b>Excess Revenues (Expenses)</b>	<b>(2,251,000)</b>	<b>1,044,400</b>	<b>(1,206,600)</b>	<b>-46%</b>	
Net Position, Beginning	<u>6,957,138</u>	<u>-</u>	<u>6,957,138</u>		
<b>Net Position, Ending</b>	<b>\$ 4,706,138</b>	<b>\$ 1,044,400</b>	<b>\$ 5,750,538</b>		

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	Property & Liability				Change Description (Property & Liability)
	2020-21			2021-22	
	Original Budget	Change	Original Budget	%	
Contributions					
Medical	\$ -	\$ -	\$ -	-	
Dental	-	-	-	-	
Vision	-	-	-	-	
Life	-	-	-	-	
Property & Liability	<u>3,018,000</u>	<u>155,000</u>	<u>3,173,000</u>	5%	Some is final; some is estimated
Program Revenues	<u>3,018,000</u>	<u>155,000</u>	<u>3,173,000</u>	5%	
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>25,000</u>	0%	Rate guaranteed through 6/30/23
Total Cost of Claims	425,000	-	425,000	0%	
Reinsurance	2,133,000	344,000	2,477,000	16%	Some is final; some is estimated
Professional Services (consult, actuary, etc.)	5,000	-	5,000	0%	
Health and Wellness Center	-	-	-	-	
Other Risk Management	<u>54,500</u>	-	<u>54,500</u>	0%	
Total Program Expenses	<u>2,617,500</u>	<u>344,000</u>	<u>2,961,500</u>	13%	
Excess Program Revenues (Expenses)	<u>400,500</u>	<u>(189,000)</u>	<u>211,500</u>	-	
<u>Other Revenues and (Expenses)</u>					
Interest Income	45,000	-	45,000	0%	
Other Income	-	-	-	-	
Salaries and benefits	(27,200)	(1,000)	(28,200)	4%	Step increases
Other administrative costs	<u>(8,100)</u>	<u>2,500</u>	<u>(5,600)</u>	-31%	Off cycle for actuarial reports
Excess Other Revenues (Expenses)	<u>9,700</u>	<u>1,500</u>	<u>11,200</u>	15%	
<b>Excess Revenues (Expenses)</b>	<b>410,200</b>	<b>(187,500)</b>	<b>222,700</b>	<b>-46%</b>	
Net Position, Beginning	<u>2,323,888</u>	-	<u>2,323,888</u>		
<b>Net Position, Ending</b>	<b><u>\$ 2,734,088</u></b>	<b><u>\$ (187,500)</u></b>	<b><u>\$ 2,546,588</u></b>		

**Butte Schools Self-Funded Programs JPA**

**Statement of Income and Expense**

	Employee Benefits				Property & Liability				Change Description
	2020-21		2021-22		2020-21		2021-22		
	Original Budget	Change	Original Budget	%	Original Budget	Change	Original Budget	%	
Employee Benefits									
Health and Wellness Center	2,778,000	(231,900)	2,546,100	-8%					- No provision for additional position; +4% inflation
Administration	436,000	9,100	445,100	2%	-	-	-	-	- 4% inflation
Subtotal - Health and Wellness Ce	3,214,000	(222,800)	2,991,200	-7%	-	-	-	-	
Miscellaneous	1,500	-	1,500	0%	-	-	-	-	
Incentives and Grants	20,000	-	20,000	0%	-	-	-	-	
Subtotal - Other Risk Managemen	21,500	-	21,500	0%	-	-	-	-	
Subtotal - Employee Benefits	3,235,500	(222,800)	3,012,700	-7%	-	-	-	-	
Property & Liability									
Safety Inspections/Credits	-	-	-	-	44,500	-	44,500	0%	Same as prior year safety inspection
Rewards, Training, etc.	-	-	-	-	10,000	-	10,000	0%	
Subtotal - Property & Liability	-	-	-	-	54,500	-	54,500	0%	
Total	3,235,500	(222,800)	3,012,700	-7%	54,500	-	54,500	0%	