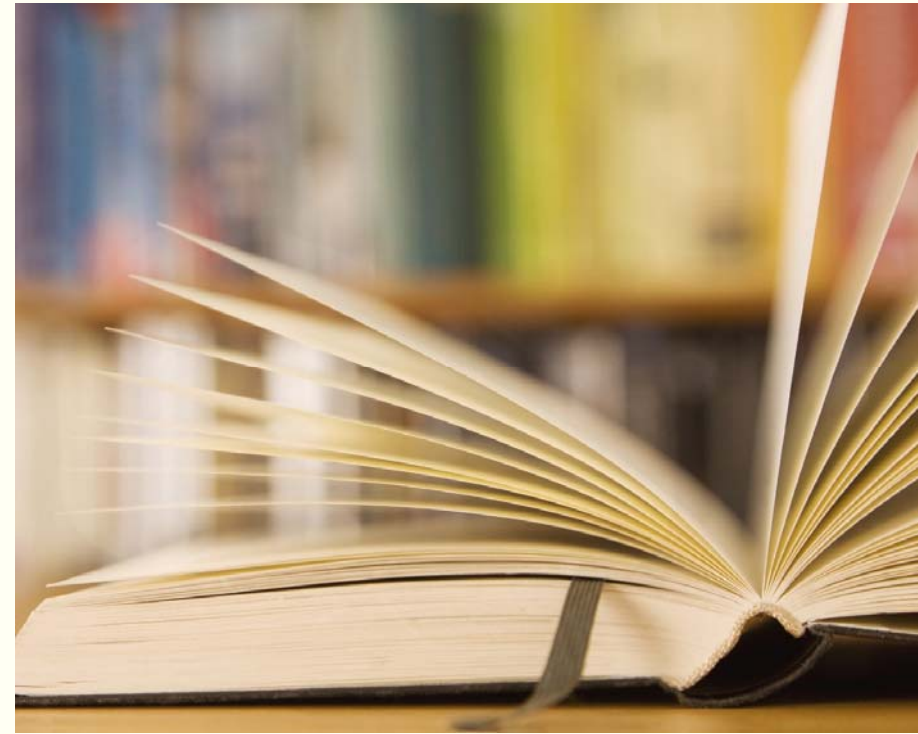




BUDGET 19: DRAFT FINAL BUDGET

Finance Committee Meeting
18 05 21





Budget 19 – Agenda

- Funds Update & Debt Service
- Revenue
- Expenditures
- Healthcare
- Other



FUNDS UPDATE



General Fund Balance (at June 30, 2017)

As of 30 June 2017	Unassigned	Nonspendable	Assigned	Committed	Total
General Fund Balance	3,830,073				3,830,073
Employee Health Insurance		1,350,000			1,350,000
PSERS			650,000	554,000	1,204,000
Healthcare			350,000		350,000
Technology			2,300,000		2,300,000
Special Education			250,000		250,000
Student Info Sy/Financial Software			200,000		200,000
AFR Balance at June 30, 2017	\$ 3,830,073	\$ 1,350,000	\$ 3,750,000	\$ 554,000	\$ 9,484,073

Note: allowable unassigned fund

balance = 8% of 2017-18 =

\$ 3,947,756

Balance at May 18, 2018

\$ 7,539,623

Capital Project:

Unused Funds:

Pedestrian Safety Improvement	\$ 24,346	
MS Roof Design Phase I, II, & III	\$ 11,200	
MS Roof Monitoring & Inspections	\$ -	
HS Gym Floor Refinish	\$ 2,646	
HS Auditorium AV Repair	\$ 2,647	
Server Room UPS Replacement	\$ 5,000	
* HS Network Replacement (Erate Cat 2)	\$ 139,279	
HS Roof Design/Mgmt/Inspections	\$ 18,600	
MR Roof Design & Management	\$ 10,000	
HS Gym Audio Replace	\$ 19	
HS Auditorium Speaker Replace	\$ -	
MR Partial Roof Replacement	\$ 1,155,000	
NV/MR/MS/HS FF&E Design & Purchase	\$ 47,134	
NV/OF/HS/DAO NV & Assoc Technology Projects	\$ 245,401	
HS Collaboration Lab	\$ 28,442	
HS/MS Flexible Furniture Pilot	\$ 54,700	
	<u>\$ 1,744,414</u>	\$ (1,744,414)
		<hr/>
Available Capital Projects Reserve Balance		\$ 5,795,209



**Capital Project
Reserve Fund**

* Amount is adjusted for reimbursement from Erate (\$267,294).



Newville Projects Fund

GOB 2017 Bond Issue = \$13,004,518

NV & MR Projects Fund
Bond Construction Funds

Project	Budget	Paid to Date	Balance	
Track & Turf Field **	1,345,501	(1,388,665)	(43,164)	Complete
MS Roof Replacement	1,376,700	(1,376,700)	0	Complete
MS Gym Floor	80,600	(80,600)	0	Complete
HS Roof - White Knight	392,000	0	392,000	
MS Exterior Courtyard Renovation	372,251	(79,095)	293,156	
Stadium Site Improve/DAO Drainage	537,640	(1,900)	535,740	
Emergency Generator	284,888	0	284,888	
Newville Elem Renovation	7,787,097	(1,307,901)	6,479,196	
Totals	12,176,677	(\$4,234,861)	\$7,984,980	
Interest earned to 4/30/18 =		\$121,733		
Total Spent/Earned YTD for NV Projects Fund=		(\$4,113,129)		
Current Balance Newville Projects Fund =		\$8,891,389	\$906,409 =Est. End Bal	

*** Track & Turf Field Total budget of \$2,151,501 included \$806,000 from the Stadium & Track Fund*



Mt Rock Projects Fund

Mount Rock Projects Fund - 2018

GOB 2018 Bond Issue = \$ 9,820,944

Project	Budget	Paid to Date	Balance
Building Permit (Doors/Window/Bathroom)	\$	(5,566)	
CRA - MR Renovations/HS Renovations	\$	(48,409)	
Total Paid from MR Projs-2018	\$	(53,975)	
Interest earned to 4/30/18 =	\$	8,320	
Current Balance Mount Rock Projects Fund - 2018 =		\$	9,775,289



Debt Service (Gross)

As of Fiscal Year Ending June 30	1999 (1) (1996 PLGIT Pool) G.O. Note	(2) 2012 G.O. Bonds	(3) 2013 G.O. Bonds	(4) 2015 G.O. Bonds	(5) 2016 G.O. Bonds	(6) 2016A G.O. Bonds	(7) 2017 G.O. Bonds	(8) 2018 G.O. Bonds	(9) Proposed 2019 G.O. Bonds	Total
2018	406,770	912,425	780,250	592,673	1,263,508	80,854	408,870	0	0	4,445,350
2019	0	1,032,625	0	1,468,735	1,260,810	80,757	486,390	345,968	0	4,675,285
2020	0	1,029,500	0	1,469,710	1,262,724	80,660	486,328	384,721	269,961	4,983,604
2021	0	1,031,800	0	1,466,160	1,269,153	80,563	486,250	384,634	274,961	4,993,521
2022	0	1,788,700	0	2,008,060	0	80,466	486,163	384,539	274,817	5,022,744
2023	0	3,830,100	0	280,160	0	80,369	486,063	384,434	274,666	5,335,791
2024	0	0	0	295,650	0	3,120,272	485,950	384,319	274,503	4,560,693
2025	0	0	0	2,675,250	0	851,199	560,825	384,200	274,329	4,745,803
2026	0	0	0	0	0	0	3,883,425	384,000	274,145	4,541,570
2027	0	0	0	0	0	0	3,883,175	383,800	273,955	4,540,930
2028	0	0	0	0	0	0	3,880,925	383,600	273,755	4,538,280
2029	0	0	0	0	0	0	1,900,925	1,668,400	968,548	4,537,873
2030	0	0	0	0	0	0	0	2,801,800	1,738,868	4,540,668
2031	0	0	0	0	0	0	0	2,802,800	1,757,418	4,560,218
2032	0	0	0	0	0	0	0	2,799,800	1,775,618	4,575,418
2033	0	0	0	0	0	0	0	462,800	523,400	986,200
Total	406,770	9,625,150	780,250	10,256,398	5,056,195	4,455,140	17,435,288	14,339,815	9,228,941	71,583,946



- (1) 1999 Variable Rate PLGIT Bond Pool at budgeted rate of 4.30%.
- (2) Series of 2012, call date required on portion 4/1/18, average coupon 1.96%.
- (3) Series of 2013 Bonds, non-callable, average coupon 2.40%.
- (4) Series of 2015, callable 3/1/21, average coupon 2.38%.
- (5) Series of 2016, F&M Trust Loan, fixed at 1.94%, prepayable anytime without penalty.
- (6) Series A of 2016, F&M Trust Loan, fixed at 1.94%, prepayable anytime without penalty.
- (7) Series of 2017, callable 2/15/25, average coupon 3.75% (3.15% yield).
- (8) Series of 2018, dated 4/3/18, \$9,505,000 for Mt. Rock project, average coupon 4.00%, yield 2.96%, callable 9/1/2023.
- (9) Proposed Series of 2019, dated 2/1/19, \$6,000,000 for Mt. Rock project, current rates plus 1.50% contingency.



BUDGET 19 - REVENUE



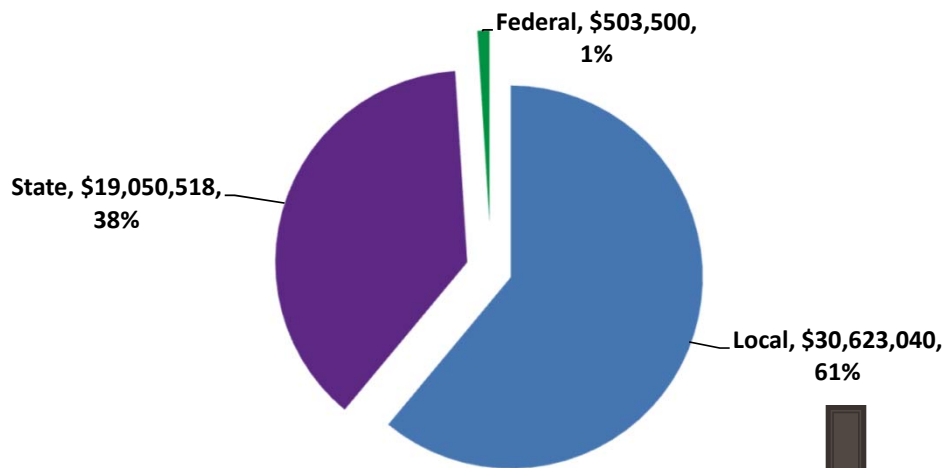
Commonwealth BEF / SEF

School District	2018-19 Proposed BEF Feb2018	Base BEF Allocation	2018-19 Proposed Student- Weighted Distribution	2017-18 Estimated BEF	Difference	2018-19 Proposed SEF Feb2018	2017-18 Estimated SEF Feb2018	Difference
Carlisle Area SD	\$13,065,050	\$11,826,256	\$1,238,794	\$12,847,787	\$217,263	\$2,998,621	\$2,933,983	\$64,638
Cumberland Valley SD	\$11,246,992	\$10,092,876	\$1,154,116	\$11,042,319	\$204,673	\$3,498,110	\$3,471,423	\$26,687
East Pennsboro Area SD	\$6,241,269	\$5,684,190	\$557,079	\$6,095,578	\$145,691	\$1,359,451	\$1,339,034	\$20,417
Mechanicsburg Area SD	\$6,691,327	\$5,856,858	\$834,469	\$6,550,251	\$141,076	\$1,734,825	\$1,708,297	\$26,528
Northern York County SD	\$7,642,064	\$7,091,641	\$550,423	\$7,526,701	\$115,363	\$1,676,145	\$1,649,186	\$26,959
Big Spring SD	\$9,466,568	\$8,942,014	\$524,554	\$9,358,805	\$107,763	\$1,904,859	\$1,872,448	\$32,411
West Perry SD	\$8,785,916	\$8,316,388	\$469,528	\$8,705,275	\$80,641	\$1,827,016	\$1,801,158	\$25,858
Shippensburg Area SD	\$9,700,485	\$8,788,635	\$911,850	\$9,640,705	\$59,780	\$1,885,235	\$1,849,917	\$35,318
South Middleton SD	\$4,435,561	\$4,098,357	\$337,204	\$4,380,868	\$54,693	\$1,041,302	\$1,029,124	\$12,178
Camp Hill SD	\$1,540,916	\$1,284,586	\$256,331	\$1,493,369	\$47,547	\$514,857	\$504,646	\$10,211

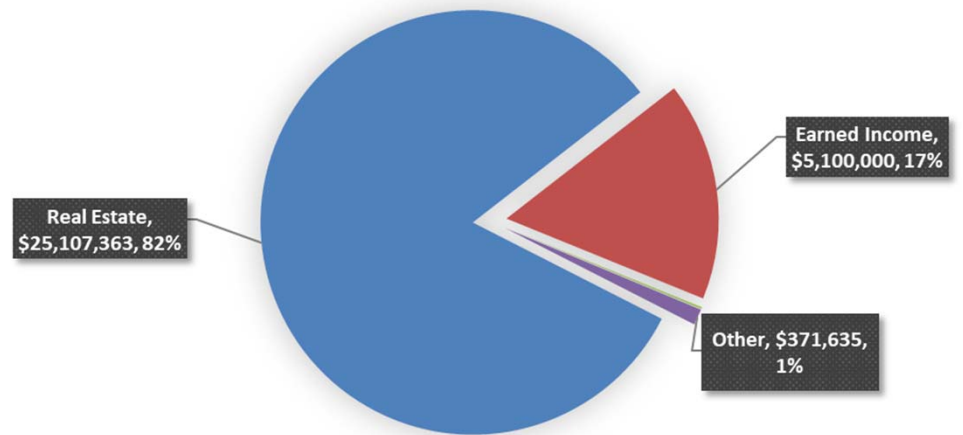


Budget 19 - Revenue

Total 18/19 Revenue: \$50,177,058



2018/19 Local Effort: \$30,623,040





Proposed Tax Increase (@ 2%)

Mill Calculation	2016-17	2017/18	2018/19
Prior Yr Mills	13.2885	13.7004	14.1388
Adjusted Index for Budget	3.10%	3.20%	3.00%
Mill increase @ Adj index	0.4119	0.4384	0.4242
Adjusted Index as Mills	13.7004	14.1388	14.5630

Revised Proposed

Proposed Final Budget Mills	13.7004	14.0429	14.3238
March Assessed Value	\$1,723,378,300	1,728,353,200	1,751,970,400
Proposed Increase as %	3.10%	2.50%	2.00%
Gross Tax Revenue	\$23,610,972	\$23,497,826	\$24,321,609
Assumed Collection rate	95.0%	95.0%	95.0%
Est. Collected Tax \$\$ from Proposed Mills	\$22,430,422	\$22,322,935	\$23,105,529
Est. Mill Value	\$1,637,209	1589624.283	\$1,613,087

\$2,515

<u>Real Estate Tax Increase as \$\$</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>
Tax on \$100,000 property =	\$1,370	\$1,404	\$1,432
Increase from prior year per \$100,000 =	\$41	\$34	\$28
189242			
Tax on Act 1 Median \$189,242 property value=	\$2,593	\$2,658	\$2,711
	\$78	\$65	\$53

Revenue 1



Revenue Source	AFR 2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6500 Earnings on Investments	102,014	60,000	100,000	105,000	110,250	115,763	121,551
6710 Athletic Revenue	51,663	52,800	52,800	52,800	52,800	52,800	52,800
6730 Student Act Fees	16,420	15,750	16,500	16,500	16,500	16,500	16,500
6740 Fees	5,005	5,300	5,000	5,000	5,000	5,000	5,000
6790 Athletic Rentals		2,500	-	-	-	-	-
6831 Rev Intermediate Funds	565,494	549,500	549,500	549,500	549,500	549,500	549,500
6832 Federal IDEA received from an IU	2,626	2,790	2,600	2,600	2,600	2,600	2,600
6910 Rentals	24,395	18,500	18,500	18,500	18,500	18,500	18,500
6944 Receipts from Other LEAs	371,086	255,000	370,000	370,000	370,000	370,000	370,000
6990 Refunds and Other Misc. Revenue	15,980	20,000	30,000	30,000	30,000	30,000	30,000

Revenue 2



Revenue Source	AFR 2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
7110 BEF	9,276,956	9,337,340	9,466,568 ⁵	9,513,901	9,561,470	9,609,278	9,657,324
7160 Tuition for Priv Homes 1305/1306	28,486	54,500	54,500	54,500	54,500	54,500	54,500
7220 Vocational Education	77,702	87,750	77,000	77,000	77,000	77,000	77,000
7271 Special Education Funding	1,836,673	1,908,984	1,904,859	1,914,383	1,923,955	1,933,575	1,943,243
7311 Student Trans	1,447,418	1,749,262	1,766,755 ⁶	1,784,422	1,802,266	1,820,289	1,838,492
7212 Nonpublic Trans	19,635	26,638	-				
7320 Rental and Sinking Fund Payments	736,041	767,379	504,000 ⁷	504,000	504,000	504,000	504,000
7330 Health Services	48,063	48,000	48,000	48,000	48,000	48,000	48,000
7340 Act 1 Prop Tax Reduction	773,605	773,265	773,265	773,265	773,265	773,265	773,265
7505 PA ABG / RTL Grant(s)	401,851	401,851	401,851 ⁸	401,851	401,851	401,851	401,851
7599 Additional grants	5,947	-	-	-	-	-	-
7810 Revenue from Social Security	679,495	741,159	758,210	780,718	804,140	828,264	853,112
7820 Revenue from Retirement	2,853,219	3,132,579	3,295,511 ⁹	3,550,482	3,706,401	3,863,067	4,050,330
8514 NCLB - Title I Disadvantaged Child	496,724	496,724	399,000	399,000	399,000	399,000	399,000
8515 NCLB - Title II Profess. Develop	122,087	107,437	94,500	94,500	94,500	94,500	94,500
8517 NCLB - Title IV Pgms	-	-	10,000	-	10,000	-	10,000
Total Revenues	\$48,129,401	\$49,166,959	\$50,177,058	\$51,635,922	\$53,060,248	\$54,510,830	\$56,059,278
Total Expenditures	\$47,826,896	\$49,346,946	\$50,396,578	\$52,725,581	\$54,335,106	\$56,008,839	\$57,808,393
▲	\$302,505	(\$179,987)	(\$219,520)	(\$1,089,658)	(\$1,274,858)	(\$1,498,009)	(\$1,749,115)

Revenue 3



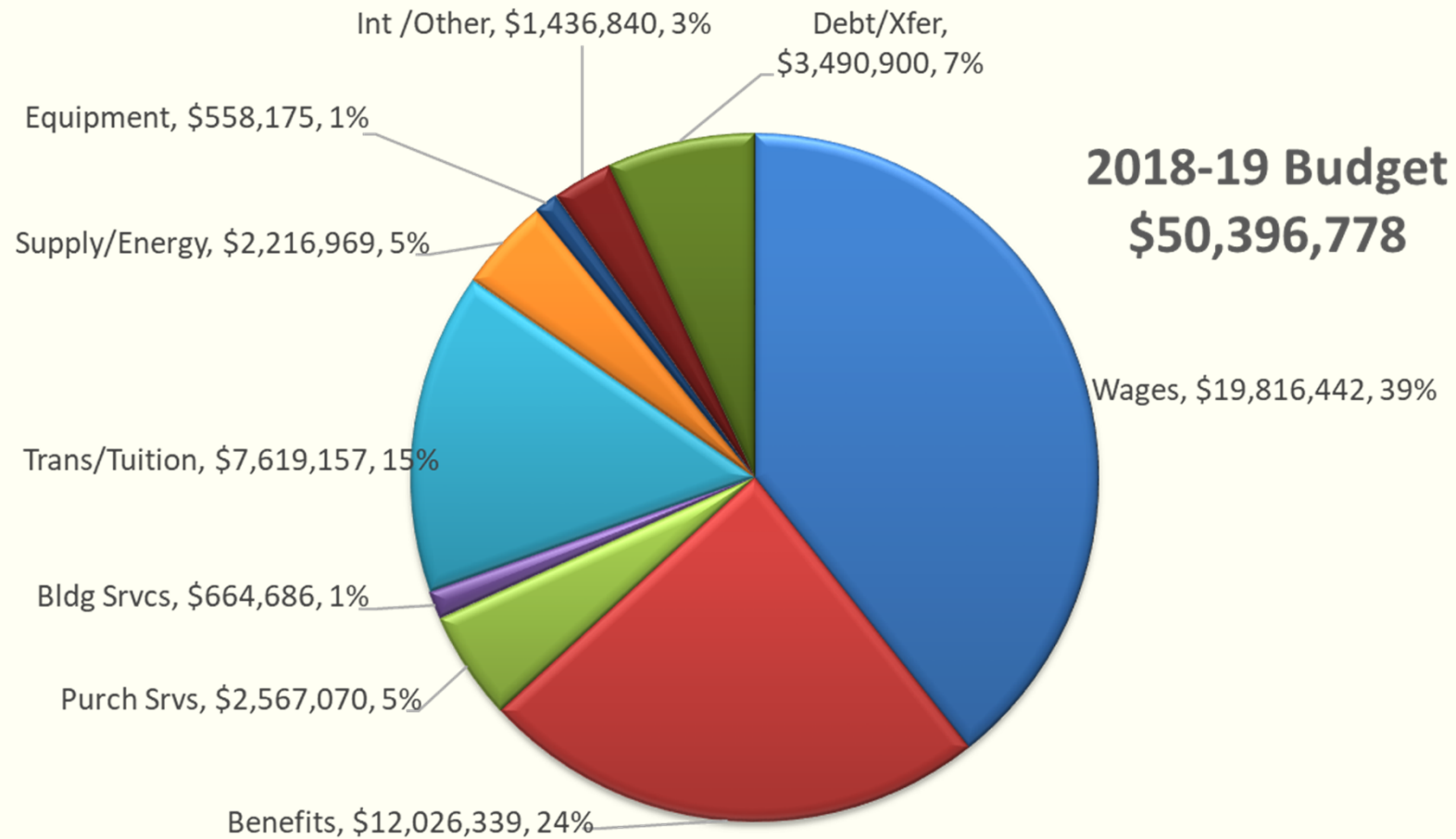
Mill Value	\$1,637,209	\$1,589,624	\$1,613,596	\$1,717,620	\$1,736,847	\$1,756,206	\$1,775,701
Tax Base Growth	2.2%	0.3%	@ 2 May ①	1.0%	1.0%	1.0%	1.0%
Tax Base	1,723,378,300	1,728,353,200	1,752,507,100	1,770,032,171	1,787,732,493	1,805,609,818	1,823,665,916
Previous Mill Total	13.2885	13.7004	14.043	14.324	14.754	15.196	15.652
Index	3.10%	3.20%	3.00%	3.000%	3.000%	3.000%	3.000%
Index Mills	0.412	0.438	0.421	0.430	0.443	0.456	0.470
Exception Mills	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	3.10%	2.50%	2.00% ②	3.00%	3.00%	3.00%	3.00%
Total Mills	13.7004	14.0429	14.3238	14.7535	15.1961	15.6520	16.1216
Tax Assessment	23,610,972	23,497,826	24,329,297	25,340,905	26,393,297	27,488,140	28,627,148
Collection rate	95%	95%	95.00%	95%	95%	95%	95%
Revenue Source	AFR 2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6111 Real Estate Taxes	20,238,479	22,322,935	23,112,832 ③	24,073,860	25,073,632	26,113,733	27,195,791
6112 Interim Real Estate Taxes	26,974	41,616	41,616	42,448	43,297	44,163	45,046
6113 Public Utility Realty Taxes	30,188	30,151	30,151	30,151	30,151	30,151	30,151
6114 Payments in Lieu of Taxes	24,192	24,500	24,500	24,500	24,990	25,490	26,000
6117 RE Installment Payments	1,282,486	-	-	-	-	-	-
6120 Per Capita Taxes, Sec. 679	56,412	-	-	-	-	-	-
6141 Per Capita Taxes, Sec 511	56,412	-	-	-	-	-	-
6143 Occupational Privilege Tax	44,041	37,750	44,041	44,041	44,041	44,041	44,041
6151 Earned Income Taxes	5,286,396	4,900,000	5,100,000 ④	5,227,500	5,358,188	5,492,142	5,629,446
6153 Real Estate Transfer Taxes	253,604	285,000	275,000	280,500	286,110	291,832	297,669
6400 Delinquent Real Estate Taxes	852,393	900,000	850,000	867,000	884,340	902,027	920,067
6452 Delinquent Percap Taxes	19,239	10,000	-	-	-	-	-



BUDGET 19 - EXPENSE



2019 Budget Expense





Description	AFR 2013/14	AFR 2014/15	AFR 2015/16	AFR 2016/17	Budget 2017/18	Budget 2018/19
Wages	\$18,374,038	\$18,491,952	\$18,411,612	\$18,668,151	\$19,535,672	19,816,442
Benefits	\$8,644,682	\$9,020,764	\$9,116,089	\$10,252,334	\$11,691,358	12,026,339
Purch Srvc	\$886,488	\$1,168,567	\$1,763,493	\$2,185,321	\$2,323,404	2,567,070
Property Srvc	\$628,622	\$569,390	\$476,896	\$570,834	\$692,066	664,686
Tuition Trans Com	\$6,801,385	\$7,087,509	\$6,916,921	\$6,898,890	\$7,171,023	7,619,157
Supply & Energy	\$1,850,969	\$1,976,509	\$1,612,875	\$1,828,977	\$1,907,927	2,216,969
Equipment	\$407,377	\$847,057	\$585,395	\$801,159	\$695,921	558,175
Dues Fees Interest	\$917,505	\$909,941	\$691,633	\$640,321	\$1,084,575	1,436,840
Principal & Xfers	\$4,862,123	\$3,262,959	\$5,823,835	\$5,980,909	\$4,245,000	3,490,900
Total	\$43,373,189	\$43,334,648	\$45,398,749	\$47,826,896	\$49,346,946	\$50,396,578

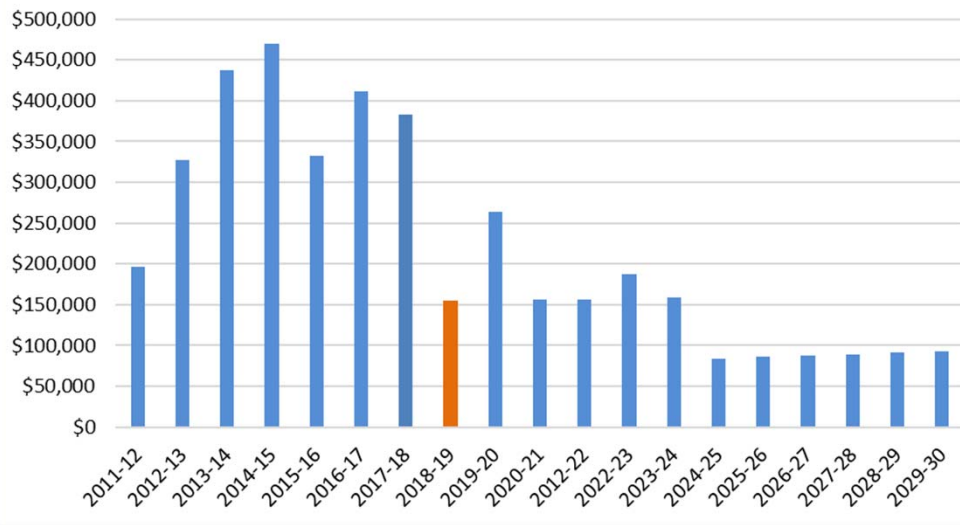
Budget 19

By Object

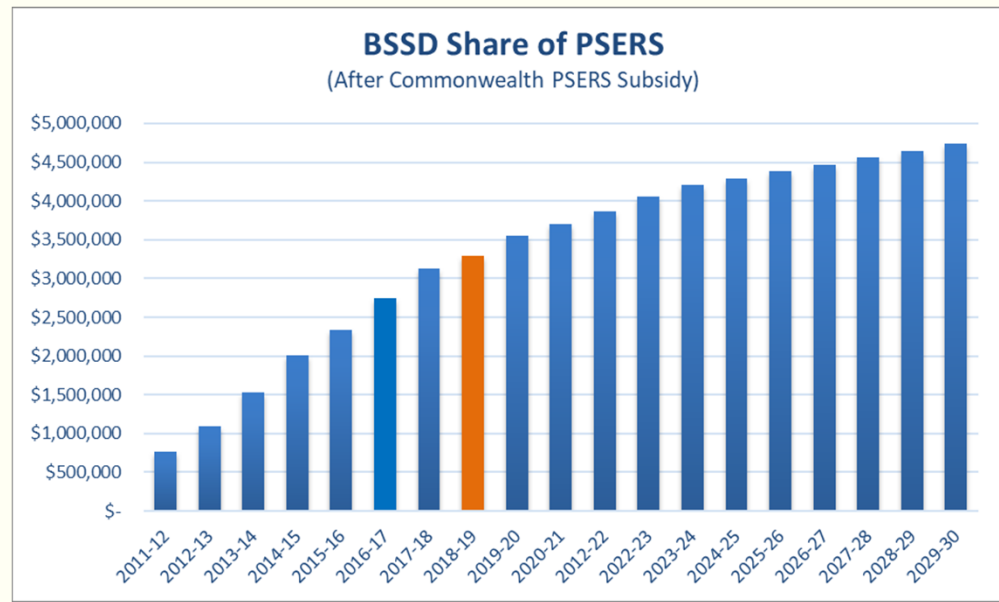


Retirement (PSERS)

PSERS Projected Annual Increase (new \$\$ reqd)



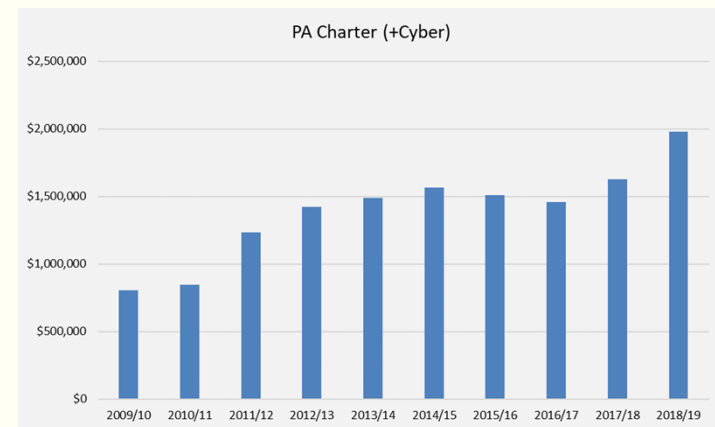
BSSD Share of PSERS
(After Commonwealth PSERS Subsidy)





Tuition

	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>
Tuition Other PA LEAs	\$337,637	\$290,563	\$271,067	\$234,645	\$145,638	\$151,615	\$244,975	\$385,004	\$317,000	\$308,000
PA Charter (+Cyber)	\$805,586	\$842,531	\$1,231,913	\$1,420,969	\$1,485,206	\$1,563,636	\$1,510,009	\$1,457,450	\$1,625,000	\$1,975,500
CAOLA Tuition	\$20,082	\$104,220	\$81,576	\$93,812	\$120,235	\$137,037	\$125,118	\$126,094	\$150,000	
NonPublic Schls	\$1,093,034	\$1,409,819	\$1,304,216	\$1,620,396	\$1,797,352	\$1,864,731	\$1,844,926	\$1,787,842	\$1,510,528	\$1,750,629
Tuition to CPAVTS	\$578,023	\$679,144	\$626,269	\$615,134	\$606,038	\$539,127	\$550,447	\$536,454	\$682,000	\$729,000
Tuition to HigherEd	\$0	\$5,130	\$2,180	\$0	\$0	\$3,135		\$0	\$0	\$0
Aprv Priv Schls	\$65,118	\$69,646	\$66,256	\$68,971	\$69,741	\$182,176	\$134,737	\$76,705	\$68,000	\$70,000
Other	\$3,789	\$1,843	\$21,462	\$29,170	\$39,969	\$33,398	18553	\$0	\$20,000	\$0
Total	\$2,903,268	\$3,402,896	\$3,604,940	\$4,083,098	\$4,264,179	\$4,474,855	\$4,428,765	\$4,369,549	\$4,372,528	\$4,833,129





CBA	2.7%	2.70%	2.75%	3.00%	3.00%	3.00%	3.00%
Act 93	3.0%	2.70%	2.75% ①	3.00%	3.00%	3.00%	3.00%
ClsStaff	2.0%	2.70%	2.75%	3.00%	3.00%	3.00%	3.00%
Medi	-6.0%	-10.00%	-3.55% ②	10.00%	10.00%	10.00%	10.00%
PSERS	30.03%	32.57%	33.43% ③	34.79%	35.26%	35.68%	36.32%
Energy			1.00%	1.00%	1.25%	1.50%	1.50%
General			2.00%	2.00%	2.00%	2.00%	2.00%

Budget								
Obj	Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
110	Admin	1,447,815	1,480,267	1,532,023	1,577,984	1,625,323	1,674,083	1,724,305
120	Prof Staff	13,770,606	14,300,608	14,648,312	15,087,761	15,540,394	16,006,606	16,486,804
130	Profess	241,814	244,369	232,873	239,859	247,055	254,467	262,101
140	Tech	72,357	74,840	76,896	79,203	81,579	84,026	86,547
150	Office	861,046	1,049,383	948,450	976,904	1,006,211	1,036,397	1,067,489
160	Crafts	231,969	222,144	274,282	282,510	290,986	299,715	308,707
170	Operations	1,009,032	1,059,846	1,033,898	1,064,915	1,096,862	1,129,768	1,163,661
180	Services	45,335	50,735	54,794	56,438	58,131	59,875	61,671
190	Instructional Asst	988,177	1,053,480	1,014,914	1,045,361	1,076,722	1,109,024	1,142,295
100	Wages	18,668,151	19,535,672	19,816,442	20,410,935	21,023,263	21,653,961	22,303,580
210	Grp Insurances	40,172	41,132	41,547	42,378	43,225	44,090	44,972
220	Soc Sec (7.65%)	1,367,802	1,482,317	1,512,582	1,561,437	1,608,280	1,656,528	1,706,224
230	PSERS	5,499,165	6,265,157	6,574,246 ④	7,100,964	7,412,803	7,726,133	8,100,660
240	Tuition	176,881	175,000	194,300	198,186	202,150	206,193	210,317
250	UnemployComp	7,034	2,000	15,200	15,504	15,814	16,130	16,453
260	WorkComp	105,464	108,858	111,900	114,138	116,421	118,749	121,124
270	Healthcare+HSA	2,712,865	3,228,684	3,154,952 ⑤	3,470,447	3,817,492	4,199,241	4,619,165
280	Retiree Insurance	16,349	15,810	16,212	17,833	19,617	21,578	23,736
290	Other Bene	326,602	372,400	405,400	413,508	421,778	430,214	438,818

Expense
1



Expense 2

Obj	Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
310	Admin Svc	87,005	88,500	87,500	89,250	91,035	92,856	94,713
320	Prof Ed Svc	890,893	968,740	1,150,751	1,173,766	1,197,241	1,221,186	1,245,610
330	Oth Prof Svcs	527,566	494,815	477,611	487,163	496,906	506,845	516,982
340	Tech Svc	630,265	710,149	749,708	764,702	779,996	795,596	811,508
350	Security/Safety	48,556	60,000	100,000	102,000	104,040	106,121	108,243
390	Other Svcs	1,036	1,200	1,500	1,530	1,561	1,592	1,624
410	Cleaning Svc	52,876	59,300	55,900	57,018	58,158	59,322	60,508
420	Utility Svc	71,604	78,500	72,000	72,720	73,629	74,733	75,854
430	Repairs	282,449	388,695	369,314	376,700	384,234	391,919	399,757
440	Rentals	153,832	154,821	156,722	159,856	163,054	166,315	169,641
450	Contract Maint	0	0	0	0	0	0	0
460	Xterminate	10,073	10,750	10,750	10,965	11,184	11,408	11,636
510	Stu Trans	2,357,138	2,612,945	2,447,185	2,496,129	2,546,051	2,596,972	2,648,912
520	Insurances	98,240	117,020	116,320	118,646	121,019	123,440	125,909
530	Communications	88,130	89,102	85,775	87,491	89,240	91,025	92,846
540	Advertising	5,584	7,900	6,000	6,120	6,242	6,367	6,495
550	Printing	25,157	23,200	18,705	19,079	19,461	19,850	20,247
560	Tuition	4,243,155	4,222,528	4,833,129 ⑥	4,929,792	5,028,387	5,128,955	5,231,534
580	Travel	52,817	70,328	84,043	85,724	87,438	89,187	90,971
590	Misc Purch Svc	28,669	28,000	28,000	28,560	29,131	29,714	30,308



Expense
3

Obj	Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
610	Gen Supply	575,586	607,841	749,180	764,164	779,447	795,036	810,937
620	Energy	792,795	904,850	847,900	856,379	867,084	880,090	893,291
630	Food	13,824	18,266	19,845	20,242	20,647	21,060	21,481
640	Books	44,486	84,730	151,383	154,411	157,499	160,649	163,862
650	Tech suply, license, fees	402,286	292,240	448,661	457,634	466,787	476,123	485,645
750	New Equip	150,964	532,696	94,250	96,135	98,058	100,019	102,019
760	Repl Equip	615,644	138,725	431,925	440,564	449,375	458,362	467,530
780	Infrastructure	34,551	24,500	32,000	32,640	33,293	33,959	34,638
810	Dues & Fees	54,386	80,225	86,704	88,438	90,207	92,011	93,851
830	Interest + Fees	582,450	1,000,350	1,345,286 (7)	1,545,286	1,545,286	1,545,286	1,545,286
890	Misc Purch Svc	3,485	4,000	4,850	4,947	5,046	5,147	5,250
910	Principal	3,315,000	3,445,000	3,330,000	3,440,000	3,440,000	3,440,000	3,440,000
930	Xfer Café			65,000	66,300	67,626	68,979	70,358
930	Xfer to CPF	2,665,909	800,000	0 (8)	250,000	250,000	250,000	250,000
930	Budget Reserve	0	0	95,900	95,900	95,900	95,900	95,900
Expenditures		47,826,896	\$49,346,946	\$50,396,578	\$52,725,581	\$54,335,106	\$56,008,839	\$57,808,393
		1.9%	3.2%	2.1%	4.6%	3.1%	3.1%	3.2%
Revenues		48,129,401	\$49,166,959	\$50,177,058	\$51,635,922	\$53,060,248	\$54,510,830	\$56,059,278
▲		302,505	(179,987)	(219,520)	(1,089,658)	(1,274,858)	(1,498,009)	(1,749,115)



HEALTHCARE



Healthcare - Active

final 180521

Active	2018-19	Pro Staff Prem Share	Act 93+ Prem Share	Supt Staff-PremShare
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Medical + Rx	8%	8.0%	5%
	12%	12.0%	9%

Contract Type	Monthly	Annual	#Enr	Yr Share	/24Pay	#Enr	Yr Share	Per Pay	#Enr	Yr Share	/24Pay	/20Pay	Total Enr	HSA\$Pay
Single	\$ 590.45	\$ 7,085.40	68	\$ 566.83	\$ 23.62	5	\$ 566.83	\$ 23.62	16	\$ 354.27	\$ 14.76	\$ 17.71	89	\$550
EE+1Child	\$ 797.11	\$ 9,565.32	4	\$ 765.23	\$ 31.88	0	\$ 765.23	\$ 31.88	5	\$ 478.27	\$ 19.93	\$ 23.91	9	\$1,100
EE+Children	\$ 1,062.82	\$ 12,753.84	14	\$ 1,020.31	\$ 42.51	2	\$ 1,020.31	\$ 42.51	1	\$ 637.69	\$ 26.57	\$ 31.88	17	\$1,100
EE+Spouse	\$ 1,210.42	\$ 14,525.04	23	\$ 1,743.00	\$ 72.63	0	\$ 1,743.00	\$ 72.63	15	\$ 1,307.25	\$ 54.47	\$ 65.36	38	\$1,100
Family	\$ 1,623.75	\$ 19,485.00	75	\$ 2,338.20	\$ 97.43	3	\$ 2,338.20	\$ 97.43	14	\$ 1,753.65	\$ 73.07	\$ 87.68	92	\$1,100
Total			184			10			51				245	245
Wellness			128			7			33				168	168
Opt Outs			39			3			10				52	52

Contract Type	Monthly	Annual	#Enr	EE Shr	Per 24Pay	20Pay	Premium	EE Shr	SDShr	Total	Object
Dental	\$54.00	\$ 648.00	270	\$ 48.00	\$ 2.00	\$2.40	Pro Staff \$ 2,494,073	\$ 271,344	\$ 2,222,729		
Vision	\$7.58	\$ 90.91	268	\$ -	\$ -		Act93+ \$ 119,390	\$ 11,889	\$ 107,500		
							Supt Staff \$ 664,612	\$ 52,857	\$ 611,755		
							Total Med \$ 3,278,075	\$ 336,090	\$ 2,941,985	←	= 271 Object
							\$350 Wellness >>		\$ 58,800		
							\$1,000 ← OptOut				= 1x6 Salary Object
							PPO HSA\$ >>		\$ 220,550		
							Retiree (estimate) \$ 20,033		\$ 279,350	←	= 292 Object
							Dental \$ 174,960	\$ 12,960	\$ 162,000	←	= 272 Object
							Vision \$ 24,364	\$ -	\$ 24,364	←	= 275 Object
							Total District Active Healthcare =		\$ 3,128,349		

The District will deduct this \$\$ for premium share each pay

Category	Yr Prem Share
Single	\$ 566.83
24-pay >>	\$23.62
EE+1Child	\$ 765.23
24-pay >>	\$31.88
EE+Children	\$ 1,020.31
24-pay >>	\$42.51
EE+Spouse	\$ 1,743.00
24-pay >>	\$72.63
Family	\$ 2,338.20
24-pay >>	\$97.43

HSA Calculations

EE pays deductible & coinsurance

Total Deduct	BSSD HSA Deposit	Wellness HSA (opt)	You Owe Bal Of Deductible	Add'l 10% + Coinsurance	Break Even HSA Deposit	OOP Max
\$1,400	-\$550	-\$350	= \$500	+ 600	= \$1,100	\$2,000
			\$20.83	+ \$25.00	= \$45.83	
\$2,800	-\$1,100	-\$350	= \$1,350	1200	= \$2,550	\$4,000
			\$56.25	+ \$50.00	= \$106.25	
\$2,800	-\$1,100	-\$350	= \$1,350	1200	= \$2,550	\$4,000
			\$56.25	+ \$50.00	= \$106.25	
\$2,800	-\$1,100	-\$350	= \$1,350	1200	= \$2,550	\$4,000
			\$56.25	+ \$50.00	= \$106.25	

Deductible

You must decide if you want optional deposits into HSA to cover all, part or none of deductible and coinsurance.

Put this amount in to cover deductible + co-insurance

To Maximize HSA to 2018 IRS limit:

IRS Max Into HSA	Max EE Deposit / Yr	★
\$3,450	\$2,550	Per Yr
	\$106.25	24 pay
\$6,900	\$5,450	Per Yr
	\$227.08	24 pay
\$6,900	\$5,450	Per Yr
	\$227.08	24 pay
\$6,900	\$5,450	Per Yr
	\$227.08	24 pay

OR

IRS Max - BSSD contribution = Max EE deposit into HSA per tax year.



HSA Calculations

* Note: These are Tax Year 2018 rates -- HSA max contribution is figured on a calendar year and includes both employer and employee deposits. It assumes you qualified for Wellness. For 2018 federal taxes, you must also consider what you have added since January of this year if different from above! The max for calendar year 2018 is \$3,450 single & \$6,900 family - that includes BSSD contribution. At age 55, an additional \$1,000 catch up contribution is added to the max. For 2019 tax year the single combined max will be \$3,500 and \$7,000 family.



Other
