

To: Board of Education, School District of Bayfield

From: Randi Johnson

Date: March 5, 2019

RE: March Finance Manager Report

2019-2020 Budget Update

I have been meeting with Jeff Gordon weekly regarding budget issues. We plan to continue meeting with principals and establish a budget committee before we present our initial draft to the board in April. Below are some areas of funding that will need to be incorporated in our budget moving forward:



- CPI-U wage increase for all Staff 2.44%
- Estimated health insurance increase of 10% or around \$125,000
- Dental Increase of 5% or around \$5,000
- Purchase two vehicles to replace ageing ones. I will be requesting the purchase of one vehicle through special education funding. I have begun the process of receiving prior approval through DPI for a replacement vehicle utilized exclusively for specialized transportation. This process will enable us to receive State Special Education Categorical Aid for this purchase. Total cost for vehicles will be around \$73,000
- Wellness committee requests
- Increase of 25% to building maintenance due to priorities outlined by Dave Weber
- Maintenance needs for the LaPointe School. Are we looking at replacing the building?
- Transportation increase of 5% anticipated (\$15,000)

Northern School District Trust Update (NSDT)

CESA is looking to bid out the third party billing services for the NSDT. The Ashland School District is bring a committee of staff to sit in on this process. I feel it would be in our employee's best interest to have a seat at the table. I have attached the RFP timeline for your convince.

LaPointe School Blueprints

Due to new requirements under Safe Schools Act 143, we must have blueprints for all of our buildings. We have not been able to find any for the LaPointe School. We have two bids for this service as follows:

- C&S Design & Engineering - \$4,400
- DSGW Architects - \$7,800

I would like to contract C&S Design, the lower of the bids, for this service.

Northern School District Trust

Medical RFP Timeline 2019: Eff. 7/1/19



2019 RFP Timeline			
Task	Date of Action	Owner	Notes
RFP Constructed and data gathered to market benefits	January/February	M3	
➤ RFP Delivered to carriers	February 7, 2019	M3	
➤ Questions / request due to M3	February 15, 2019	Carriers	
➤ Proposals due back to M3	March 19, 2019	Carriers	Received by Carriers:
➤ Options comparison presented to NSDT ➤ Recommendations (plan/costs)	April 5, 2019	M3	
➤ Finalist Presentation	April 11, 2019	Carriers	
➤ Administrative decision to present to Board	April 16, 2019	M3 & NSDT	
➤ Final Board Approval	May	M3 & NSDT	
➤ Communication of new program	June	M3 & NSDT	

About M3

M3 Insurance offers insight, advice and strategies to help clients manage risk, purchase insurance and provide employee benefits. We are committed to being experts in both the products we represent and the industries we serve. Our people advance M3's competitive advantage in the marketplace, and our focus on community builds better places live and work. M3 is consistently ranked a top 100 broker in America.



Northern School District Trust

2019 – 2020



Options Going Forward

- Increase Patient Liability
- Captives
- Reduce HSA Contributions
- Implement copays after the deductible for prescription drugs
- Change coinsurance in-network to 90% or 80%, out of network to 70% 60%
- Implement copay after deductible for ER on the HDHP
- Alternative Provider Partnerships
- Explore Onsite/Near-site Clinic Options sticking with the traditional provider partners
- Focus on new Wellness Initiatives

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Medical Fund Balance													
	Ashland	Bayfield	Chequamegon	Crandon	MELLEN	PRENTICE	South Shore	OLON SPRING	WASHBURN	WINTER	CESA #12	INS. LIAB	
DESCRIPTION	101	102	180	220	109	144	115	116	119	120	125	998	TOTAL
6/18 Fund Balance	-\$808,198.44		\$1,553,152.73	\$477,030.64	\$1,259,817.59	\$451,478.56	\$396,930.24	\$1,229,802.18	\$216,873.99	\$67,273.64	\$1,194,052.05	\$39,946.49	<u>\$6,078,159.67</u>
7/ EXPENSE	\$360,163.65		\$143,180.88	\$104,114.86	\$21,029.29	\$54,835.80	\$8,237.41	\$34,737.87	\$79,230.33	\$16,101.66	\$30,486.60		\$852,118.35
7/ PREMIUMS	\$629,008.30		\$323,657.00	\$364,901.27	\$87,214.36	\$173,397.44	\$63,777.28	\$80,113.48	\$224,354.50	\$75,858.04	\$93,132.76		\$2,115,414.43
7/ REVENUE	-\$749.18		\$1,264.00	\$453.87	\$1,154.12	\$514.05	\$511.79	\$1,126.78	\$69.36	\$28.42	\$1,121.20	\$36.54	\$5,530.95
7/18 Fund Balance	-\$540,102.97		\$1,734,892.85	\$738,270.92	\$1,327,156.78	\$570,554.25	\$452,981.90	\$1,276,304.57	\$362,067.52	\$127,058.44	\$1,257,819.41	\$39,983.03	<u>\$7,346,986.70</u>
8/ EXPENSE	\$160,412.30		\$63,762.63	\$90,194.93	\$39,714.65	\$25,331.79	\$9,636.79	\$41,310.07	\$45,034.40	\$6,394.60	\$51,777.02		\$533,569.18
8/ PREMIUMS	\$344,171.02		\$173,972.21	\$184,737.33	\$47,248.76	\$84,685.63	\$31,888.64	\$37,885.43	\$119,650.87	\$29,890.95	\$45,742.88		\$1,099,873.72
8/ REVENUE	-\$755.89		\$1,079.69	\$342.82	\$1,121.64	\$519.75	\$481.13	\$1,044.60	\$96.07	\$46.42	\$1,084.20	\$34.87	\$5,095.30
8/18 Fund Balance	-\$357,100.14		\$1,846,182.12	\$833,156.14	\$1,335,812.53	\$630,427.84	\$475,714.88	\$1,273,924.53	\$436,780.06	\$150,601.21	\$1,252,869.47	\$40,017.90	<u>\$7,918,386.54</u>
9/ EXPENSE	\$460,148.50	\$26,906.20	\$370,892.90	\$521,843.60	\$89,487.90	\$153,979.97	\$43,671.23	\$61,449.50	\$182,894.31	\$59,070.60	\$86,184.99		\$2,056,529.70
9/ PREMIUMS	\$337,498.37	\$94,921.29	\$189,778.03	\$202,456.19	\$51,098.93	\$87,796.06	\$35,623.82	\$37,885.43	\$134,857.85	\$40,018.20	\$40,415.66		\$1,252,349.83
9/ REVENUE	-\$651.00		\$1,075.89	\$615.50	\$1,183.10	\$600.96	\$556.10	\$1,134.25	\$267.51	\$78.08	\$1,135.01	\$36.66	\$6,032.06
9/18 Fund Balance	-\$480,401.27	\$68,015.09	\$1,666,143.14	\$514,384.23	\$1,298,606.66	\$564,844.89	\$468,223.57	\$1,251,494.71	\$389,011.11	\$131,626.89	\$1,208,235.15	\$40,054.56	<u>\$7,120,238.73</u>
10/ EXPENSE	\$280,050.19	\$20,838.54	\$145,150.65	\$154,937.65	\$47,463.52	\$115,533.93	\$38,328.94	\$50,621.89	\$157,648.96	\$96,850.42	\$54,195.38		\$1,161,620.07
10/ PREMIUMS	\$343,289.99	\$219,530.55	\$184,011.62	\$192,846.34	\$49,610.48	\$86,174.07	\$34,549.22	\$37,885.43	\$127,093.85	\$40,018.20	\$43,628.98		\$1,358,638.73
10/ REVENUE	-\$1,306.20	-\$37.28	\$1,827.70	\$615.96	\$2,027.40	\$966.44	\$918.01	\$1,910.69	\$217.30	\$96.96	\$1,942.51	\$64.51	\$9,244.00
10/18 Fund Balance	-\$418,467.67	\$266,669.82	\$1,706,831.81	\$552,908.88	\$1,302,781.02	\$536,451.47	\$465,361.86	\$1,240,668.94	\$358,673.30	\$74,891.63	\$1,199,611.26	\$40,119.07	<u>\$7,326,501.39</u>
11/ EXPENSE	\$390,891.41	\$178,177.15	\$190,714.81	\$203,652.75	\$119,577.36	\$57,937.25	\$27,636.48	\$55,759.96	\$128,021.80	\$25,032.69	\$92,123.84		\$1,469,525.50
11/ PREMIUMS	\$341,841.01	\$104,234.34	\$184,496.55	\$203,144.49	\$49,610.48	\$86,862.78	\$34,576.57	\$39,285.87	\$127,093.85	\$35,516.06	\$43,628.97		\$1,250,290.97
11/ REVENUE	-\$921.19	-\$57.80	\$1,382.74	\$450.62	\$1,500.15	\$667.73	\$666.52	\$1,437.29	\$81.86	\$4.89	\$1,417.85	\$47.87	\$6,678.53
11/18 Fund Balance	-\$468,439.26	\$192,669.21	\$1,701,996.29	\$552,851.24	\$1,234,314.29	\$566,044.73	\$472,968.47	\$1,225,632.14	\$357,827.21	\$85,379.89	\$1,152,534.24	\$40,166.94	<u>\$7,113,945.39</u>
Medical Fund Balance	Ashland	Bayfield	Chequamegon	Crandon	MELLEN	PRENTICE	South Shore	OLON SPRING	WASHBURN	WINTER	CESA #12	INS. LIAB	
DESCRIPTION	180	102	180	220	109	144	115	116	119	120	125	998	TOTAL
12/ EXPENSE	\$359,113.80	\$83,955.85	\$204,328.28	\$191,415.66	\$153,958.08	\$126,553.08	\$28,859.12	\$109,926.71	\$145,826.37	\$17,654.53	\$35,639.46	\$719.08	\$1,457,950.02
12/ PREMIUMS	\$340,287.67	\$104,234.34	\$185,779.23	\$191,780.07	\$48,737.21	\$86,862.78	\$34,576.57	\$40,037.47	\$125,962.84	\$34,873.63	\$44,461.82		\$1,237,593.63
12/ REVENUE	-\$1,015.75	\$110.89	\$1,433.91	\$463.46	\$1,469.21	\$729.28	\$702.80	\$1,469.29	\$93.53	\$18.22	\$1,410.72	\$49.69	\$6,935.25
12/18 Fund Balance	-\$488,281.14	\$213,058.59	\$1,684,881.15	\$553,679.11	\$1,130,562.63	\$527,083.71	\$479,388.72	\$1,157,212.19	\$338,057.21	\$102,617.21	\$1,162,767.32	\$39,497.55	<u>\$6,900,524.25</u>

Fd	T	Loc	Obj	Func	Prj	Func	2018-19 Budget	Fiscal Activity Year-To-Date	Unencumbered Balance	Percent of Budget Spent-To-Date
10						GENERAL FUND				
10	E	---	---	11	---	UNDIFFERENTIATED CURRICULUM	1,455,906.00	751,425.95	703,277.97	51.70
10	E	---	---	12	---	REGULAR CURRICULUM	1,666,610.00	817,212.39	844,505.86	49.34
10	E	---	---	13	---	VOCATIONAL CURRICULUM	279,135.00	135,393.57	139,603.73	49.99
10	E	---	---	14	---	PHYSICAL CURRICULUM	192,753.00	91,237.81	101,479.39	47.35
10	E	---	---	16	---	CO-CURRICULAR	214,358.00	82,187.51	126,732.49	41.05
10	E	---	---	21	---	PUPIL SERVICES	304,770.00	159,388.79	145,244.39	52.34
10	E	---	---	22	---	INSTRUCTIONAL STAFF SERVICES	436,085.00	250,048.00	184,592.70	57.67
10	E	---	---	23	---	GENERAL ADMINISTRATION	357,292.00	197,575.03	159,654.46	55.32
10	E	---	---	24	---	BUILDING ADMINISTRATION	292,974.00	172,692.42	120,281.58	58.96
10	E	---	---	25	---	BUSINESS ADMINISTRATION	2,032,177.00	1,346,654.18	580,737.02	71.43
10	E	---	---	26	---	CENTRAL SERVICES	4,500.00	17,423.06	-12,923.06	387.18
10	E	---	---	27	---	INSURANCE & JUDGMENTS	129,300.00	199,858.44	-70,558.44	154.57
10	E	---	---	29	---	OTHER SUPPORT SERVICES	31,684.00	18,180.27	13,503.73	57.38
10	E	---	---	41	---	INTERFUND OPERATING TRANSFERS	1,277,268.00	0.00	1,277,268.00	0.00
10	E	---	---	43	---	GEN. TUITION PAYMENTS	578,305.00	64,892.46	513,412.54	11.22
10	E	---	---	49	---	OTHER NON-PROGRAM TRANSACTIONS	1,500.00	0.00	1,500.00	0.00
10	-	---	---	---	---	GENERAL FUND	9,254,617.00	4,304,169.88	4,828,312.36	47.84
27						EXCEPTIONAL ED/SPECIAL NEEDS				
27	E	---	---	15	---	SPECIAL CURRICULUM	1,262,927.00	681,432.28	580,061.22	54.16
27	E	---	---	21	---	PUPIL SERVICES	273,074.00	169,249.85	103,824.15	61.98
27	E	---	---	22	---	INSTRUCTIONAL STAFF SERVICES	186,618.00	103,821.67	82,796.33	55.63
27	E	---	---	25	---	BUSINESS ADMINISTRATION	36,505.00	21,915.73	6,754.32	81.50
27	E	---	---	26	---	CENTRAL SERVICES	1,835.00	304.65	1,530.35	16.60
27	E	---	---	43	---	GEN. TUITION PAYMENTS	20,100.00	3,368.68	16,731.32	16.76
27	-	---	---	---	---	EXCEPTIONAL ED/SPECIAL NEEDS	1,781,059.00	980,092.86	791,697.69	55.61
29						TITLE VII				
29	E	---	---	12	---	REGULAR CURRICULUM	15,499.00	3,285.87	12,213.13	21.20
29	E	---	---	21	---	PUPIL SERVICES	60,987.00	18,074.73	42,912.27	29.64
29	-	---	---	---	---	TITLE VII	76,486.00	21,360.60	55,125.40	27.93
39						DEBT SERVICE - REFERENDUM				
39	E	---	---	28	---	DEBT SERVICES	353,075.00	14,037.50	339,037.50	3.98
39	-	---	---	---	---	DEBT SERVICE - REFERENDUM	353,075.00	14,037.50	339,037.50	3.98
50						FOOD SERVICE FUND				
50	E	---	---	25	---	BUSINESS ADMINISTRATION	352,701.00	203,162.26	149,538.74	57.60
50	E	---	---	26	---	CENTRAL SERVICES	300.00	413.51	-113.51	137.84
50	-	---	---	---	---	FOOD SERVICE FUND	353,001.00	203,575.77	149,425.23	57.67
80						COMMUNITY SERVICE FUND				
80	E	---	---	25	---	BUSINESS ADMINISTRATION	52,000.00	16,182.35	35,817.65	31.12
80	E	---	---	39	---	REC CENTER	23,918.00	4,426.44	17,828.86	25.46
80	-	---	---	---	---	COMMUNITY SERVICE FUND	75,918.00	20,608.79	53,646.51	29.34
Grand Expense Totals							11,894,156.00	5,543,845.40	6,217,244.69	47.75

Number of Accounts: 3095

***** End of report *****