

WALL TOWNSHIP PUBLIC SCHOOLS
OFFICE OF THE BUSINESS ADMINISTRATOR/BOARD SECRETARY
PO Box 1199
Wall, New Jersey 07719-1199

Brian J. Smyth
Custodian of Records

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December 7, 2023

Betsy Cross

Re: OPRA 24-042

opra+request-55578-a4bfbedf@requests.opramachine.com

Good afternoon,

The Wall Township Board of Education is in receipt of your emailed request for records dated November 28, 2023, wherein you requested records as follows:

“Records requested under OPRA...
2022 - 2023 Budget vs. actual account (Health Benefits)
2023 - 2024 Budget vs. actual account (Health Benefits)“

In response to your request, attached please find the 2022-2023 BUDGET VS ACTUAL ACCOUNT #11-000291-270-001 (HEALTH BENEFITS) and the 2023-2024 BUDGET VS ACTUAL ACCOUNT #11-000291-270-001 (HEALTH BENEFITS) consisting of two pages.

If your request for access to a government record has been denied or unfilled within the seven (7) business days required by law, you have a right to challenge the decision by the Wall Township Board of Education to deny access. At your option, you may either institute a proceeding in the Superior Court of New Jersey or file a complaint with the Government Records Council (GRC) by completing the Denial of Access Complaint Form. You may contact the GRC by toll-free telephone at 866-850-0511, by mail at P.O. Box 819, Trenton, NJ 08625, be-mail at grc@dca.state.nj.us, or at their web site at www.state.nj.us/grc. The GRC can also answer other questions about the law. All questions regarding complaints filed in Superior Court should be directed to the Court Clerk in your County.

Sincerely,



Brian J. Smyth
Custodian of Records

BJS/dc

2023-2024 BUDGET VS ACTUAL ACCOUNT # 11-000291-270-001 (HEALTH BENEFITS)

DETAIL DESC	23-24 BUDGET	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	YTD	VARIANCE YTD
A4 TAX	\$ 190,000.00	\$ 14,124.50	\$ 20,485.73	\$ 16,753.43	\$ -	\$ -	\$ -							\$ 51,363.66	\$ 138,636.34
ACA PCORI	\$ 4,135.00	\$ 3,710.70												\$ 3,710.70	\$ 424.30
ADVANCE MED/RX DEPOSIT	\$ -													\$ -	\$ -
COBRA ADMIN	\$ 3,800.00													\$ -	\$ 3,800.00
COBRA REFUNDS	\$ -	\$ (4,017.37)	\$ (7,055.39)	\$ (1,943.26)										\$ (13,016.02)	\$ 13,016.02
FLAGSHIP		\$ 6,059.04	\$ 7,300.12	\$ 6,585.85	\$ 6,134.19	\$ 7,001.40									
PPO		\$ 35,933.21	\$ 35,625.18	\$ 36,241.14	\$ 35,604.83	\$ 36,471.57									
DENTAL CLAIMS (EMP)	\$ 545,370.00	\$ 41,992.25	\$ 42,925.30	\$ 42,826.99	\$ 41,739.02	\$ 43,472.97								\$ 212,956.53	\$ 332,413.47
DENTAL CLAIMS (RET)	\$ 3,175.00	\$ 190.47	\$ 190.47	\$ 190.47	\$ 190.47	\$ 190.47								\$ 952.35	\$ 2,222.65
DEPENDENT 31 REFUNDS	\$ -													\$ -	\$ -
EMPLOYEE HB	\$ (2,000,000.00)	\$ (41,050.21)	\$ (40,107.76)	\$ (230,796.87)	\$ (299,713.49)									\$ (611,668.33)	\$ (1,388,331.67)
EMPLOYEE DENTAL PURCH	PD	\$ -	\$ -	\$ (2,026.14)	\$ (2,152.35)										
BILLING		\$ (106.16)	\$ (106.16)	\$ (144.26)	\$ (182.36)										
EMPLOYEE DENTAL PURCH TOTAL	\$ (27,000.00)	\$ (106.16)	\$ (106.16)	\$ (2,170.40)	\$ (2,334.71)									\$ (4,717.43)	\$ (22,282.57)
EMPLOYEE MED/RX PURCH	PD	\$ -	\$ -	\$ (11,622.57)	\$ (10,783.10)										
BILLING		\$ (2,115.14)	\$ (2,115.14)	\$ (2,954.61)	\$ (3,794.08)										
EMPLOYEE MED/RX PURCH TOTAL	\$ (240,000.00)	\$ (2,115.14)	\$ (2,115.14)	\$ (14,577.18)	\$ (14,577.18)									\$ (33,384.64)	\$ (206,615.36)
EMPLOYEE LOA REFUND	\$ -														
EXPECTED MED/RX CLAIMS JAN - JUNE	\$ 6,665,625.00													\$ -	\$ 6,665,625.00
EXPECTED MED/RX CLAIMS JULY - DEC	\$ 6,655,625.00	\$ 1,074,403.53	\$ 1,225,407.83	\$ 1,063,816.61	\$ 842,126.82	\$ -	\$ -							\$ 4,205,754.79	\$ 2,449,870.21
EXPECTED CLAIMS INCREASE -CH 44 &		\$ -													
FOOD SERVICE BILLED	\$ (107,350.00)			\$ (10,401.04)										\$ (10,401.04)	\$ (96,948.96)
FSA ADMIN	\$ 4,650.00	\$ 175.00	\$ 217.00	\$ 203.00	\$ 217.00	\$ 217.00								\$ 1,029.00	\$ 3,621.00
HB CONSULTING FEE	\$ 55,000.00	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33								\$ 22,916.65	\$ 32,083.35
MEDICARE PART B PENSIONS	\$ 20,502.00													\$ -	\$ 20,502.00
MEDICARE PART B	\$ 5,950.00			\$ 1,484.10										\$ 1,484.10	\$ 4,465.90
MERP	\$ 14,500.00			\$ 2,656.96		\$ 2,897.84								\$ 5,554.80	\$ 8,945.20
SBHP	\$ 4,100.00	\$ 339.47	\$ 339.47	\$ 339.47	\$ 339.47	\$ 339.47								\$ 1,697.35	\$ 2,402.65
STOP LOSS JAN-JUNE	\$ 565,000.00													\$ -	\$ 565,000.00
STOP LOSS JULY - DEC	\$ 565,000.00	\$ 85,717.62	\$ 84,403.94	\$ 86,210.25										\$ 256,331.81	\$ 308,668.19
TENURE SINGLE TO F,MS,PC	\$ 153,000.00														\$ 153,000.00
TPA	\$ 273,375.00	\$ 25,551.51	\$ 31,051.24	\$ 24,249.48										\$ 80,852.23	\$ 192,522.77
WRAP PROGRAM BILLED	\$ (13,500.00)			\$ (1,260.75)	\$ (1,260.75)									\$ (2,521.50)	\$ (10,978.50)
MONTHLY TOTAL	\$ 13,340,957.00	\$ 1,203,499.50	\$ 1,360,219.86	\$ 982,164.59	\$ 571,309.98	\$ 51,701.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,168,895.01	\$ 9,172,061.99
													Sum of Monthly Totals:	\$ 4,168,895.01	
HBClaims as of 10/29/23													Check on Original Budget:	\$ 13,340,957.00	

2022-2023 BUDGET VS ACTUAL ACCOUNT # 11-000291-270-001 (HEALTH BENEFITS)

DETAIL DESC	22-23 BUDGET	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	YTD	BUDGET VARIANCE YTD
A4 TAX	\$ 168,931.00	\$ 22,497.93	\$ 23,537.16	\$ 21,105.43	\$ 16,819.80	\$ 18,240.20	\$ 23,101.41	\$ 15,346.29	\$ 22,962.16	\$ 16,269.51	\$ 14,118.77	\$ 12,122.40	\$ 13,045.85	\$ 219,166.91	\$ (50,235.91)
ACA PCORI	\$ 3,859.00	\$ 3,461.10		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,461.10	\$ 397.90
ADVANCE MED/RX DEPOSIT	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COBRA ADMIN	\$ 3,000.00	\$ 882.56	\$ 96.60	\$ 330.69	\$ 148.62	\$ 271.23	\$ 200.64	\$ 806.31	\$ 148.62	\$ 226.65	\$ 200.64	\$ 148.62	\$ 96.60	\$ 3,557.78	\$ (557.78)
COBRA REFUNDS	\$ -	\$ (8,023.00)	\$ (8,784.23)	\$ (5,523.31)	\$ (2,022.20)	\$ (3,089.68)	\$ (1,961.94)	\$ (423.54)	\$ (4,637.66)	\$ (4,366.95)	\$ (395.88)	\$ (610.78)	\$ (307.49)	\$ (40,146.66)	\$ 40,146.66
FLAGSHIP		\$ 4,696.36	\$ 6,637.86	\$ 5,000.96	\$ 5,316.10	\$ 6,183.55	\$ 5,599.82	\$ 5,323.25	\$ 6,831.30	\$ 4,149.45	\$ 5,316.42	\$ 5,375.07	\$ 5,289.25		\$ -
PPO		\$ 35,893.24	\$ 35,705.59	\$ 35,482.41	\$ 36,413.98	\$ 35,828.36	\$ 36,181.51	\$ 35,503.25	\$ 38,520.15	\$ 37,524.16	\$ 35,027.74	\$ 36,384.48	\$ 36,384.48	\$ -	\$ -
DENTAL CLAIMS (EMP)	\$ 531,549.00	\$ 40,589.60	\$ 42,343.45	\$ 40,483.37	\$ 41,730.08	\$ 42,011.91	\$ 36,181.51	\$ 40,826.50	\$ 45,351.45	\$ 41,673.61	\$ 40,344.16	\$ 41,759.55	\$ 41,673.73	\$ 494,968.92	\$ 36,580.08
DENTAL CLAIMS (RET)	\$ 3,085.00	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 192.39	\$ 2,308.68	\$ 776.32
DEPENDENT 31 REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (2,000,000.00)	\$ (35,283.25)	\$ (35,571.99)	\$ (202,658.46)	\$ (201,296.83)	\$ (200,792.28)	\$ (202,024.80)	\$ (205,057.59)	\$ (203,660.53)	\$ (201,971.30)	\$ (205,590.92)	\$ (205,053.88)		\$ (1,898,961.83)	\$ (101,038.17)
EMPLOYEE DENTAL PURCH		\$ -	\$ -	\$ (1,961.02)	\$ (1,961.02)	\$ (2,179.02)	\$ (2,330.88)	\$ (2,446.29)	\$ (2,414.56)	\$ (2,450.46)	\$ (2,370.24)	\$ (2,260.20)		\$ -	\$ -
PD BILLING		\$ (210.79)	\$ (178.16)	\$ (178.16)	\$ (178.16)	\$ (178.16)	\$ (178.16)	\$ (178.16)	\$ (178.16)	\$ (144.16)	\$ (272.84)	\$ (272.84)	\$ (107.23)	\$ -	\$ -
EMPLOYEE DENTAL PURCH TOTAL	\$ (46,584.00)	\$ (210.79)	\$ (178.16)	\$ (2,139.18)	\$ (2,139.18)	\$ (2,179.02)	\$ (2,509.04)	\$ (2,624.45)	\$ (2,592.72)	\$ (2,594.62)	\$ (2,643.08)	\$ (2,533.04)	\$ (107.23)	\$ (22,450.51)	\$ (24,133.49)
EMPLOYEE MED/RX PURCH		\$ -	\$ -	\$ (14,232.91)	\$ (14,232.91)	\$ (13,072.08)	\$ (13,465.69)	\$ (13,849.30)	\$ (13,752.70)	\$ (15,216.72)	\$ (13,166.85)	\$ (11,015.61)		\$ -	\$ -
PD BILLING		\$ (4,472.87)	\$ (3,258.94)	\$ (3,258.94)	\$ (3,258.94)	\$ (3,258.94)	\$ (3,258.94)	\$ (3,258.94)	\$ (3,258.94)	\$ (2,841.07)	\$ (4,917.11)	\$ (4,917.11)	\$ (1,730.44)	\$ -	\$ -
EMPLOYEE MED/RX PURCH TOTAL	\$ (200,225.00)	\$ (4,472.87)	\$ (3,258.94)	\$ (17,491.85)	\$ (17,491.85)	\$ (16,331.02)	\$ (16,724.63)	\$ (17,108.24)	\$ (17,011.64)	\$ (18,057.79)	\$ (18,083.96)	\$ (15,932.72)	\$ (1,730.44)	\$ (163,695.95)	\$ (36,529.05)
EMPLOYEE LOA REFUND	\$ -	\$ -	\$ -											\$ -	\$ -
EXPECTED MED/RX CLAIMS JAN - JUNE	\$ 5,647,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,136,434.77	\$ 1,432,222.03	\$ 1,007,535.28	\$ 498,018.36	\$ 964,175.13	\$ 849,727.74	\$ 5,888,113.31	\$ (241,113.31)
EXPECTED MED/RX CLAIMS JULY - DECEMBER	\$ 5,647,000.00	\$ 1,264,981.38	\$ 1,277,019.34	\$ 1,149,023.76	\$ 972,227.19	\$ 951,653.68	\$ 1,056,922.02			\$ -	\$ -	\$ -	\$ -	\$ 6,671,827.37	\$ (1,024,827.37)
EXPECTED CLAIMS INCREASE -CH 44 &	\$ 366,500.00													\$ -	\$ 366,500.00
FOOD SERVICE BILLED	\$ (84,598.00)	\$ -	\$ -	\$ (8,899.30)	\$ (8,899.30)	\$ (8,899.30)	\$ (8,899.30)	\$ (8,899.30)	\$ (8,899.30)	\$ (8,899.30)	\$ (8,899.30)	\$ (8,899.30)		\$ (80,093.70)	\$ (4,504.30)
FSA ADMIN	\$ 4,500.00	\$ 399.90	\$ 399.90	\$ 399.90	\$ 374.10	\$ 374.10	\$ 369.80	\$ 374.10	\$ 378.40	\$ 378.40	\$ 378.40	\$ 378.40		\$ 4,205.40	\$ 294.60
HB CONSULTING FEE	\$ 60,000.00	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 54,999.96	\$ 5,000.04
MEDICARE PART B PENSIONS	\$ 20,502.00	\$ 1,091.94	\$ 363.98	\$ 727.96	\$ 727.96	\$ 727.96	\$ 727.96	\$ 727.96	\$ 727.96	\$ 727.96	\$ 727.96	\$ 727.96		\$ 8,007.56	\$ 12,494.44
MEDICARE PART B	\$ 8,165.00	\$ -	\$ -	\$ 1,530.90	\$ -	\$ -	\$ 1,530.90	\$ -	\$ -	\$ 1,484.10	\$ -	\$ -		\$ 6,030.00	\$ 2,135.00
MERP	\$ 14,500.00	\$ -	\$ 519.81	\$ -	\$ 369.51	\$ 1,404.12	\$ 842.97	\$ -	\$ -				\$ 2,373.56	\$ 5,509.97	\$ 8,990.03
SBHP	\$ 4,200.00	\$ 344.26	\$ 344.26	\$ 344.26	\$ 344.26	\$ 344.26	\$ 339.47	\$ 339.47	\$ 339.47	\$ 339.47	\$ 339.47	\$ 339.47		\$ 3,758.12	\$ 441.88
STOP LOSS JAN-JUNE	\$ 485,769.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,374.46	\$ 85,224.99	\$ 85,553.41	\$ 85,224.99	\$ 87,269.64			\$ 429,647.49	\$ 56,121.51
STOP LOSS JULY - DEC	\$ 485,769.00	\$ 73,697.58	\$ 73,410.26	\$ 72,691.96	\$ 71,830.00	\$ 71,830.00	\$ 74,845.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,305.66	\$ 47,463.34
TENURE SINGLE TO F,MS,PC	\$ 113,139.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,139.00
TPA	\$ 239,859.00	\$ 23,972.65	\$ 24,987.59	\$ 25,782.76	\$ 25,795.29	\$ 26,919.40	\$ 24,668.99	\$ 21,685.69	\$ 27,282.51	\$ 24,142.09	\$ 24,412.24	\$ 22,601.64		\$ 272,250.85	\$ (32,391.85)
WRAP PROGRAM BILLED	\$ (11,000.00)	\$ -	\$ -	\$ (1,029.49)	\$ (1,029.49)	\$ (1,029.49)	\$ (1,029.49)	\$ (1,029.49)	\$ (1,029.49)	\$ (1,029.49)	\$ (1,029.49)	\$ (1,029.49)	\$ (1,029.49)	\$ (10,294.90)	\$ (705.10)
														\$ 12,290,475.53	\$ (825,555.53)
MONTHLY TOTAL	\$ 11,464,920.00	\$ 1,388,704.71	\$ 1,400,004.75	\$ 1,079,455.12	\$ 902,263.68	\$ 884,827.67	\$ 991,919.20	\$ 1,073,391.63	\$ 1,381,581.97	\$ 946,186.75	\$ 431,898.08	\$ 900,239.32	\$ 910,002.65	\$ 12,290,475.53	\$ (825,555.53)
														HB Waiver Reimbursement:	\$ (362,851.00)
														Budget Variance Total:	\$ (1,188,406.53)