



MAINE-ENDWELL CENTRAL SCHOOL DISTRICT

*Delivering a premier education to each student*

# Maine-Endwell CSD 2020-2021 Budget Update

October 1, 2020

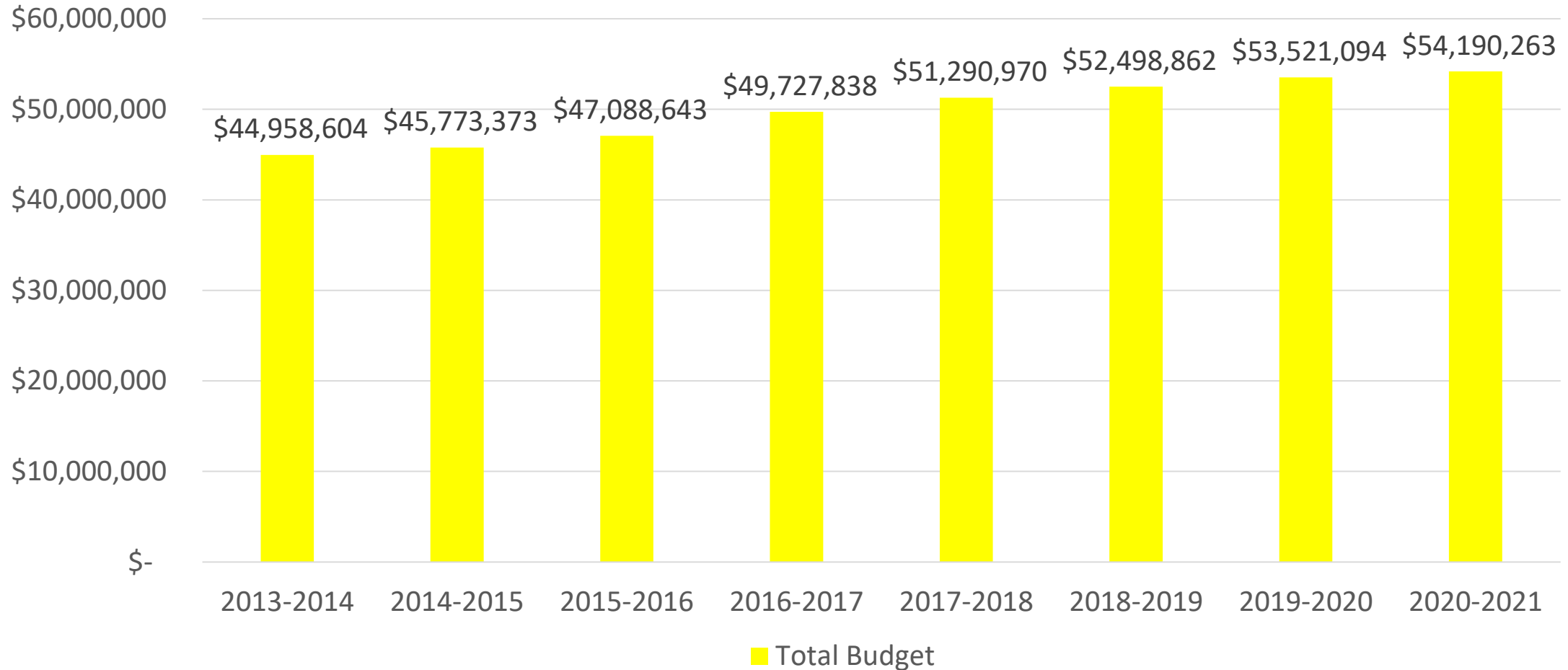
# CRITICAL VARIABLES IMPACTING the BUDGET:

**HEALTH INSURANCE**

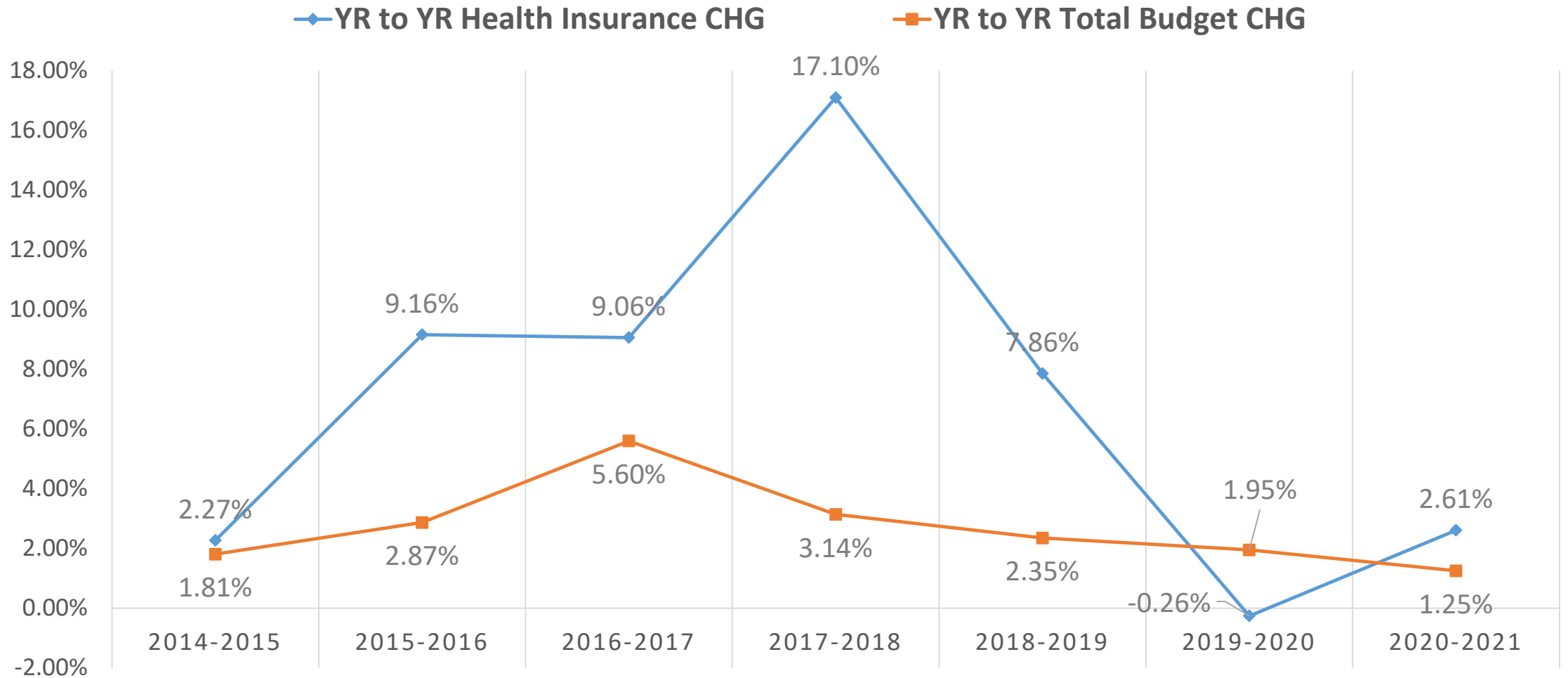
# Variables Impacting District: **Health Insurance**

Health Insurance Overview	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Actives & retirees under Excellus	\$ 6,214,067	\$ 6,335,862	\$ 6,979,571	\$ 7,811,641	\$ 9,380,154	\$ 10,261,837	\$ 10,598,632	\$ 11,761,717
Retirees under Medicare Plans	\$ 1,621,023	\$ 1,685,864	\$ 1,757,921	\$ 1,967,042	\$ 2,021,526	\$ 2,162,185	\$ 1,794,472	\$ 1,136,282
Active Contributions	\$ (275,000)	\$ (290,000)	\$ (311,000)	\$ (580,000)	\$ (605,407)	\$ (798,252)	\$ (758,552)	\$ (927,025)
Retiree Contributions	\$ (111,500)	\$ (114,000)	\$ (111,000)	\$ (130,000)	\$ (176,409)	\$ (171,227)	\$ (210,333)	\$ (248,681)
<b>Total District Cost</b>	<b>\$ 7,448,590</b>	<b>\$ 7,617,727</b>	<b>\$ 8,315,492</b>	<b>\$ 9,068,683</b>	<b>\$ 10,619,864</b>	<b>\$ 11,454,543</b>	<b>\$ 11,424,219</b>	<b>\$ 11,722,293</b>

# Budget Growth: Since 2013-2014



# Growth of Health Insurance v. Total Budget as a %



# Variables Impacting District: **Health Insurance**

	SCHOOL YR	TOTAL BUDGET
	13-14	\$ 44,958,604
	20-21	\$ 54,190,263
	<b>\$ CHG</b>	<b>\$ 9,231,659</b>
<b>8 Budgets</b>	% CHG	20.53%
	per Yr %	2.57%
	per Yr \$	\$ 1,153,957.38
	SCHOOL YR	HEALTH INSURANCE
	13-14	\$ 7,448,590
	20-21	\$ 11,722,293
	<b>\$ CHG</b>	<b>\$ 4,273,703</b>
<b>8 Budgets</b>	% CHG	57.38%
	per Yr %	7.17%
	per Yr \$	\$ 534,212.88

<b>8 YR Average</b>	Budget	\$ 1,153,957
	Health Ins	\$ 534,212
	DIFF	\$ 619,745
	<b>% HI</b>	<b>46%</b>

**NOTE:** Of the annual average increase of \$1,153.957 to the budget, on average, \$534,212 or 46% went to pay for health insurance increases.

# CRITICAL VARIABLES IMPACTING the BUDGET:

**NYS School Aid**

2020-2021 Potential State Aid Withholdings or Reductions  
**SEPTEMBER 2020-2021 AID IS NOT WITHHELD**

August	September					
2019-2020	2019-2020					
-\$125,879	-\$302,395					
	<b>September</b>	<b>Oct. - Dec.</b>	<b>Jan - March</b>	<b>April - June</b>	<b>July - Sept.</b>	<b>TOTALS</b>
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
State Aid Reductions	-\$0	-\$452,363	-\$1,601,061	-\$1,870,150	-\$470,543	-\$4,822,391
Cumulative	-\$428,274	-\$880,637	-\$2,481,698	-\$4,351,848	-\$4,822,391	

-\$428,274 of 2019-2020 school aid has already been withheld.

10/1/2020: Waiting to see if Oct. – Dec. school aid is withheld.

NOTE: School aid payments – if withheld between January 2021 – June 2021 represent **-\$3,471,211**



# SEPTEMBER 2020-2021 AID IS NOT WITHHELD – TOTALS THRU 12/31/2020

Maine Endwell CSD 20-21 20% Aid Withholding Analysis						
	August	September	October	November	December	Total
<b>General Aid</b>						
Amount Expected		\$ 114,285.00			\$ 852,707.50	\$ 12,961,580.00
20% Withholding		\$ -			\$ (170,541.50)	\$ (2,569,459.00)
<b>Excess Cost Aid</b>						
Amount Expected	\$ 629,395.25				\$ 1,138,886.75	\$ 5,403,634.25
20% Withholding	\$ (125,879.05)				\$ (227,777.35)	\$ (1,080,726.85)
<b>Instructional Materials Aid</b>						
Amount Expected		\$ 37,105.25				\$ 252,113.00
20% Withholding		\$ -				\$ (43,001.55)
<b>BOCES Aid</b>						
Amount Expected		\$ 1,511,979.00				\$ 4,735,740.00
20% Withholding		\$ (302,395.80)				\$ (947,148.00)
<b>Lottery/VLT/Gaming</b>						
Amount Expected		\$ 3,654,472.50		\$ 135,110.70	\$ 135,110.70	\$ 4,484,754.00
20% Withholding		\$ -		\$ (27,022.14)	\$ (27,022.14)	\$ (166,056.30)
<b>Tuition Aid</b>						
Amount Expected						\$ 80,000.00
20% Withholding						\$ (16,000.00)
<b>Homeless Aid</b>						
Amount Expected						\$ 45,000.00
20% Withholding						\$ -
<b>Total Aid</b>	\$ 629,395.25	\$ 5,317,841.75	\$ -	\$ 135,110.70	\$ 2,126,704.95	\$ 27,962,821.25
<b>Total 20% Withholding</b>	\$ (125,879.05)	\$ (302,395.80)	\$ -	\$ (27,022.14)	\$ (425,340.99)	\$ (4,822,391.70)
<b>Net Payment</b>	\$ 503,516.20	\$ 5,015,445.95	\$ -	\$ 108,088.56	\$ 1,701,363.96	\$ 23,140,429.55

# POTENTIAL JANUARY – SEPTEMBER 2021 SCHOOL AID WITHHELD

20% Aid Withholding Analysis									
	January	February	March	April	May	June	August 2021	September 2021	Total
<b>General Aid</b>									
Amount Expected			\$ 4,340,716.96	\$ 1,720,531.34	\$ 3,942,795.20	\$ 1,990,544.00			\$ 12,961,580.00
20% Withholding			\$ (868,143.39)	\$ (344,106.27)	\$ (788,559.04)	\$ (398,108.80)			\$ (2,569,459.00)
<b>Excess Cost Aid</b>									
Amount Expected			\$ 2,049,996.15			\$ 683,332.05	\$ 683,332.05	\$ 218,692.00	\$ 5,403,634.25
20% Withholding			\$ (409,999.23)			\$ (136,666.41)	\$ (136,666.41)	\$ (43,738.40)	\$ (1,080,726.85)
<b>Instructional Materials Aid</b>									
Amount Expected			\$ 215,007.75						\$ 252,113.00
20% Withholding			\$ (43,001.55)						\$ (43,001.55)
<b>BOCES Aid</b>									
Amount Expected		\$ 805,940.25				\$ 967,128.30		\$ 1,450,692.45	\$ 4,735,740.00
20% Withholding		\$ (161,188.05)				\$ (193,425.66)		\$ (290,138.49)	\$ (947,148.00)
<b>Lottery/VLT/Gaming</b>									
Amount Expected	\$ 135,110.70	\$ 135,110.70	\$ 243,420.30			\$ 46,418.40			\$ 4,484,754.00
20% Withholding	\$ (27,022.14)	\$ (27,022.14)	\$ (48,684.06)			\$ (9,283.68)			\$ (166,056.30)
<b>Tuition Aid</b>									
Amount Expected			\$ 80,000.00						\$ 80,000.00
20% Withholding			\$ (16,000.00)						\$ (16,000.00)
<b>Homeless Aid</b>									
Amount Expected			\$ 45,000.00						\$ 45,000.00
20% Withholding			\$ -						\$ -
<b>Total Aid</b>	\$ 135,110.70	\$ 941,050.95	\$ 6,974,141.16	\$ 1,720,531.34	\$ 3,942,795.20	\$ 3,687,422.75	\$ 683,332.05	\$ 1,669,384.45	\$ 27,962,821.25
<b>Total 20% Withholding</b>	\$ (27,022.14)	\$ (188,210.19)	\$ (1,385,828.23)	\$ (344,106.27)	\$ (788,559.04)	\$ (737,484.55)	\$ (136,666.41)	\$ (333,876.89)	\$ (4,822,391.70)
<b>Net Payment</b>	\$ 108,088.56	\$ 752,840.76	\$ 5,588,312.93	\$ 1,376,425.07	\$ 3,154,236.16	\$ 2,949,938.20	\$ 546,665.64	\$ 1,335,507.56	\$ 23,140,429.55

# What has changed since 9/17?

# NYS School Aid Updates:

- Mrs. Kathy Blackman, Central Business Office (CBO) Comptroller
  - Confirmation of September School Aid from NYS
  - Use of Reserves
  - Decision-making timeline

# Maine-Endwell CSD Budget Development

## **IMMEDIATE:**

1. Address NYS school aid shortfalls for 2020-2021 and beyond.

# Maine-Endwell CSD Budget Development

1. The Board of Education will establish budget parameters for 2021-2022 (and beyond) focusing on:
  - Fiscal constraints
  - Academic priorities
  - District goals
2. The Board of Education will develop a three-year budget cycle plan (2021-2022, 2022-2023, 2023-2024) that addresses structural imbalances between expenditures and revenue.
3. The Board of Education will engage district stakeholders throughout the process.