



WYANDANCH UNION FREE SCHOOL DISTRICT
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OFFICE OF THE FISCAL MONITOR

Albert T. Chase
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Dr. Betty A. Rosa
New York State Education Department
89 Washington Avenue
Albany, New York 12234

Dear Dr. Rosa:

Chapter 18 of the Laws of 2020 requires that I, as the Monitor assigned to the Wyandanch Union Free School District (WUFSD or “the district”), review annually the district’s proposed budget to ensure that it is balanced within the context of revenue and expenditure estimates and mandated programs. As monitor, I am also required to review the proposed budget to ensure that it, to the greatest extent possible, is consistent with the district’s financial plan. In accordance with the statute, I am providing my analysis of the WUFSD proposed budget for the 2022–23 school year.

Over the past several months, I have collaborated closely with Dr. Gina Talbert, the district superintendent, and the administration of the district as they have worked to develop a budget that is both fiscally balanced and responsible to the needs of the students and the community. I find that the proposed budget for the coming school year meets those requirements.

Dr. Talbert and the district’s Business Administrator, Mr. Richard Snyder, have presented the proposed 2022–23 school year budget at several public sessions, with an additional community forum scheduled for April 6, 2022. Board adoption is anticipated at the April 13, 2022 business meeting.

The New York State Office of the State Comptroller has reviewed the proposed budget, as required by the deficit financing laws, and found the representation of both revenues and expenditures to be reasonably stated. In addition, the superintendent and district staff

presented the draft budget to State Education Department staff and responded to numerous questions regarding the document.

The budget being proposed for the 2022–23 school year is \$87,778,217. This budget proposes an increase of \$7,871,308 or 9.85% from the current year, including an estimated tax levy increase of \$182,690, or 0.80 percent.

Revenue Budget

In all aspects, the proposed revenue budget for the 2022–23 school year appears reasonable. The largest source of revenue for the district is state aid, representing approximately 71% of total revenues, and projected aid is based on the Governor’s budget proposal, which is estimated to provide an additional \$8.7 million of Foundation Aid in the 2022–23 school year.

The revenue budget has been constructed conservatively, in that aid categories and other revenue sources were carefully reviewed and adjusted downward where any uncertainty exists. I find this approach to be commendable in that it leaves the district less vulnerable should there be a need to revise downward estimated pupil counts or projected revenues, such as the voters not approving the proposed tax levy increase.

Expenditure Budget

The proposed expenditure budget for the 2022–23 school year maintains or expands all current programs and does so with a focus on implementing the district’s long-range academic plans. Several new initiatives are included in the proposed budget, and an expansion of both direct and indirect support services to students is a main component of the plan for the 2022–23 school year.

I find that the proposed budget interfaces well with the district’s American Rescue Plan (ARP) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funding, in that the budget concentrates on sustaining programs over the long-term, whereas a substantial portion of the federal funding is being used to address learning loss due to COVID, as well as a number of “one shot” items whose loss after a period of time should not result in a “fiscal cliff” causing the need for substantial budget reductions in the future.

The proposed budget does not rely on the use of fund balance as a mechanism for aligning revenues and expenditures.

A review of the projected five-year plan for the district indicates a tightening of budgets as it approaches the 2026-27 school year, with a projected deficit at that time due primarily to the expansion of the charter school over several years. By 2026-27, the charter school anticipates 466 Wyandanch students to be enrolled. In its projections, the district has not assumed any staff reductions associated with this loss of students; it is likely, however, that a reduction of somewhere between 15 to 20 instructional positions

would result, and thereby offset a considerable portion of any projected shortfall. Lastly, the judicious application of fund balance in future years may assist in leveling out tax levy increases and avoiding tax spikes.

Summary

I find the 2022–23 school year proposed budget of the WUFSD to meet the requirements of the law and commend the administration and board for their diligent efforts in crafting this proposed budget. Considerable time and effort were put into the development of the proposed budget, and while minor adjustments may need to be made to the individual budget lines to reflect changing conditions and updated knowledge, the proposed budget positions the district well for long-term fiscal stability and improved academic outcomes for students.

Thank you.

Cc: Members of the Wyandanch Board of Education
Gina Talbert
James Baldwin
Jason Harmon
Angelique Johnson-Dingle
Ray Giamartino

