



WYANDANCH UNION FREE SCHOOL DISTRICT
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OFFICE OF THE FISCAL MONITOR

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March 29, 2023

Dr. Betty A. Rosa
Commissioner of Education
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 Fiscal Monitor (“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 2023-2024 school year.

The budget being proposed for the 2023–2024 school year is \$107,239,846. This budget proposes an increase of \$19,061,629, or 21.6% over the current year. There is no tax levy increase proposed for the next school year.

Since fall 2022, I have worked closely with Dr. Gina Talbert, the superintendent of schools; Mr. Richard Snyder, business administrator; and other district administrators as they have worked to develop a proposed budget for the next school year that is both fiscally balanced and responsive to the needs of the Wyandanch students and community.

I find that the proposed budget for the 2023–2024 school year meets those requirements.

The superintendent and business administrator have presented the proposed 2023–2024 school year budget at several public sessions, with an additional budget review session scheduled for

April. Board of Education (“the board”) adoption is anticipated at the April 19, 2023, business meeting.

The New York State Office of the State Comptroller (“OSC”) has also reviewed the proposed budget as required under deficit financing provisions in State law. In an exit meeting held recently, OSC shared its findings that the representation of both revenues and expenditures are reasonably stated. That agency’s report is scheduled for release shortly.

On March 22, 2023, the superintendent and district staff presented the proposed budget to State Education Department staff and answered numerous questions presented by those in attendance.

Revenue Budget

In all aspects, the proposed revenue budget for the 2023–2024 school year appears prudent and reasonable. Preliminary State projections show an expected aid increase of \$19.2 million over the current year. State aid represents the largest portion of revenues to the district, accounting for over 76% of the total proposed budget. The largest individual aid increase for the 2023–2024 school year is that of Foundation Aid, providing an additional \$17.7 million over the current school year.

The revenue projections presented in the 2023–2024 proposed budget are conservative, in that the business administrator has moderated the expected revenue levels in several aid categories from the latest official State projections to reflect what he feels are more realistic figures. I am in agreement with this approach.

Expenditure Budget

The proposed expenditure budget for the 2023–2024 school year is expansive, in that it not only restores nearly all programs and positions that existed prior to the austerity reductions made in the 2019–2020 school year, but also expands many of the district’s current programs and introduces new initiatives for the next school year, thus advancing the district’s long-range academic plan. The expansion of several existing programs and creation of new initiatives within the general fund budget should seamlessly offset the loss of federal funding from both the American Rescue Plan (ARP) and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA). The district is well positioned to avoid a “fiscal cliff” that might otherwise result from a loss of these federal funding sources in September 2024.

The proposed budget includes start-up funding for the establishment of a \$5 million Capital Reserve Fund to help offset, or possibly eliminate, the need for local taxpayer funds to be used in a future bond referendum. Dedicating money to what could essentially be a “one-shot” budget contribution (if necessary) means that a comparable amount of money could be available in future budgets to cover growth in the costs of salaries, benefits, and other mandated items.

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

Final Thoughts

I wish to commend the administration and board for their diligent efforts in crafting the 2023–2024 proposed budget. This budget not only meets the requirements of the law, but also should position the district to well serve the students and community of Wyandanch, as the proposed budget advances the long-range academic plan of the district while promoting fiscal stability.

Respectfully submitted,

Albert T. Chase

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