



# Wyandanch UFSD



## 2019-2020 Proposed Budget: Revenues and Expenditures Overview

February 13, 2019



# **2019-20 Proposed Expenditures & Estimated Revenues**

## **Agenda:**

- Funding the 2019-20 Budget**
- Calculating the Tax Levy**
- Expenditures (Appropriations)**
- Revenues**
- Property Tax Cap—What it means to homeowners?**
- Budget, Tax Levy, State Aid over the Years**
- Suggestions for balancing the shortfall**

# Tax Levy Calculations



Tax Levy Limit, Before Adjustments and Exclusions

Real Property Tax Levy FYE 2019 \$21,657,606

Tax Cap Reserve Offset from FYE 2018 Used to Reduce FYE 2019 Levy \$0

Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2019---

Tax Base Growth Factor 1.0068

PILOTs Receivable FYE 2019 \$1,407,050

Tort Exclusion Amount Claimed in FYE 2019 \$0

Capital Tax Levy Exclusion FYE 2019 \$310,214

Allowable Levy Growth Factor 1.0200

PILOTs Receivable FYE 2020 \$1,500,000

Available Carryover from FYE 2019---

**Tax Levy Limit Before Adjustments/Exclusions** \$21,859,748



# 2019-20 Tax Levy:

Based on the New York State Tax Cap for  
2019-20: **2.00%**

2019/20 Tax Levy	2018/19 Tax Levy	\$ Δ	% Δ
\$ 21,890,994.00	\$21,657,606.00	\$ 233,388.00	1.07%

This is 2019-20 Wyandanch School District  
estimated proposed Tax Levy if [under the Tax Cap](#)

# 2019-20 Expenditures



February 04, 2019  
5:01:32 pm

## Wyandanch Union Free School District

Page 2

### 'State Category (3-Part Budget) Report'

Fiscal Year: 2020

State Function Description	2017-2018 Actual Expenditure	2018-2019 Adopted Budget	2018-2019 Projected Expenditure	2019-2020 Proposed Budget	Dollar Change	Percent Change
Total Program	49,841,546.00	50,208,141.00	-	54,686,196.00	4,844,650.00	9.72%
<b>Report Totals</b>	<b>69,875,976.00</b>	<b>71,318,257.00</b>	<b>0.00</b>	<b>77,151,503.00</b>	<b>7,275,527.00</b>	<b>10.41%</b>

#### Budget Component Summary

	2019-2020 Proposed Budget	% of Budget	2018-2019 Adopted Budget	% of Budget
Administration	10,861,163.00	14.08	10,175,222.00	14.27
Capital	11,604,144.00	15.04	10,934,894.00	15.33
Program	54,686,196.00	70.88	50,208,141.00	70.40
	<b>77,151,503.00</b>	<b>100.00</b>	<b>71,318,257.00</b>	<b>100.00</b>

#### Selection Criteria

Report Title: 'State Category (3-Part Budget) Report'  
 Column 1 Value: Prior Year Expenditure  
 Column 2 Value: Current Year Initial  
 Column 3 Value: Current Year Estimated  
 Column 4 Value: Proposed Amount  
 Column 5 Value: Dollar  
 Column 6 Value: Percent  
 From Column Value: Prior Year Expenditure  
 To Column Value: Proposed Amount  
 Sort by: Budget Category / State Function Code  
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**\*Refer to the two page expenditures and summary sheet**



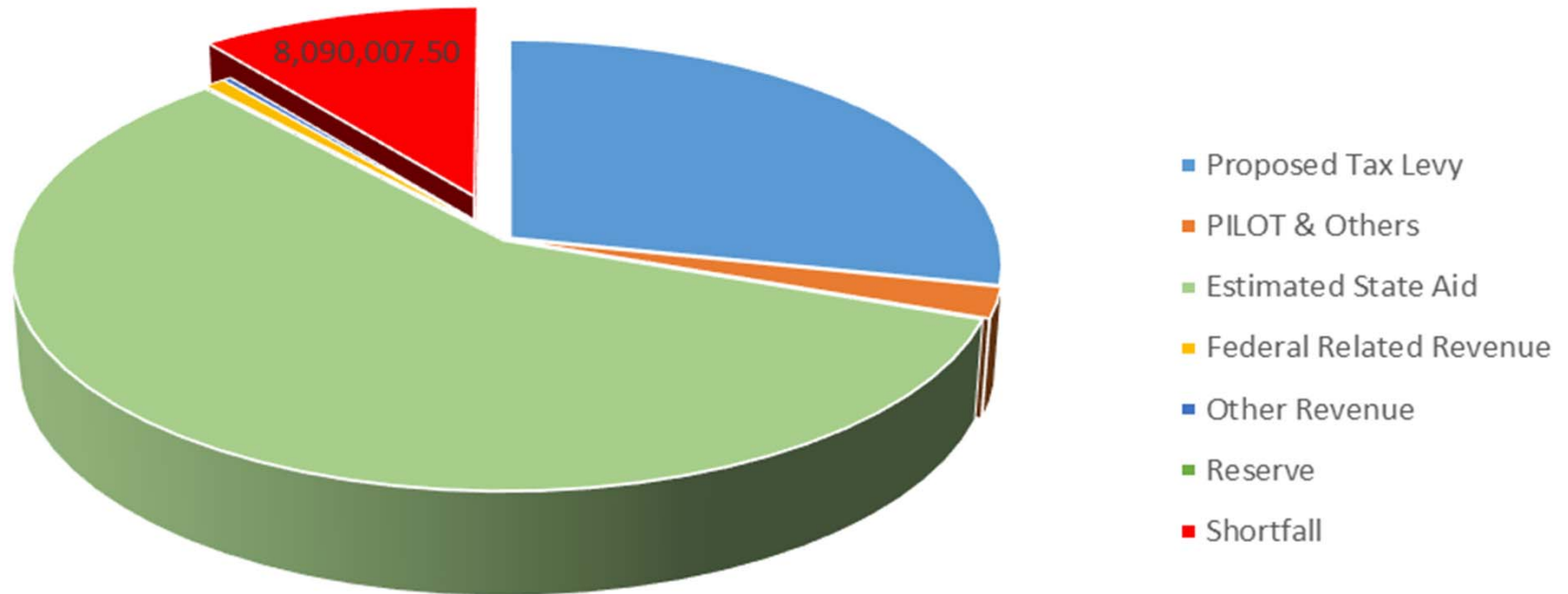
# Funding the 2019-20 Budget:

<b>Proposed Expenditures</b>		<b>77,151,503.00</b>
	<b>2019-20 Proposed Tax Levy</b>	<b>21,890,994.00</b>
<b>+</b>	<b>PILOT &amp; Others</b>	<b>1,700,766.50</b>
<b>+</b>	<b>2019-20 Estimated State Aid*</b>	<b>44,629,735.00</b>
<b>+</b>	<b>Federal Related Revenue</b>	<b>600,000.00</b>
<b>+</b>	<b>Other Revenue</b>	<b>240,000.00</b>
<b>+</b>	<b>Reserve*</b>	<b>0.00</b>
	<b>Sub Total of Revenues</b>	<b>69,061,495.50</b>
	<b>Shortfall</b>	<b>8,090,007.50</b>
<b>First Draft 2019-20 Budget</b>		<b>77,151,503.00</b>

# Funding the 2019-20 Budget:



Wyandanch UFSD 2019-20 Estimated Revenues





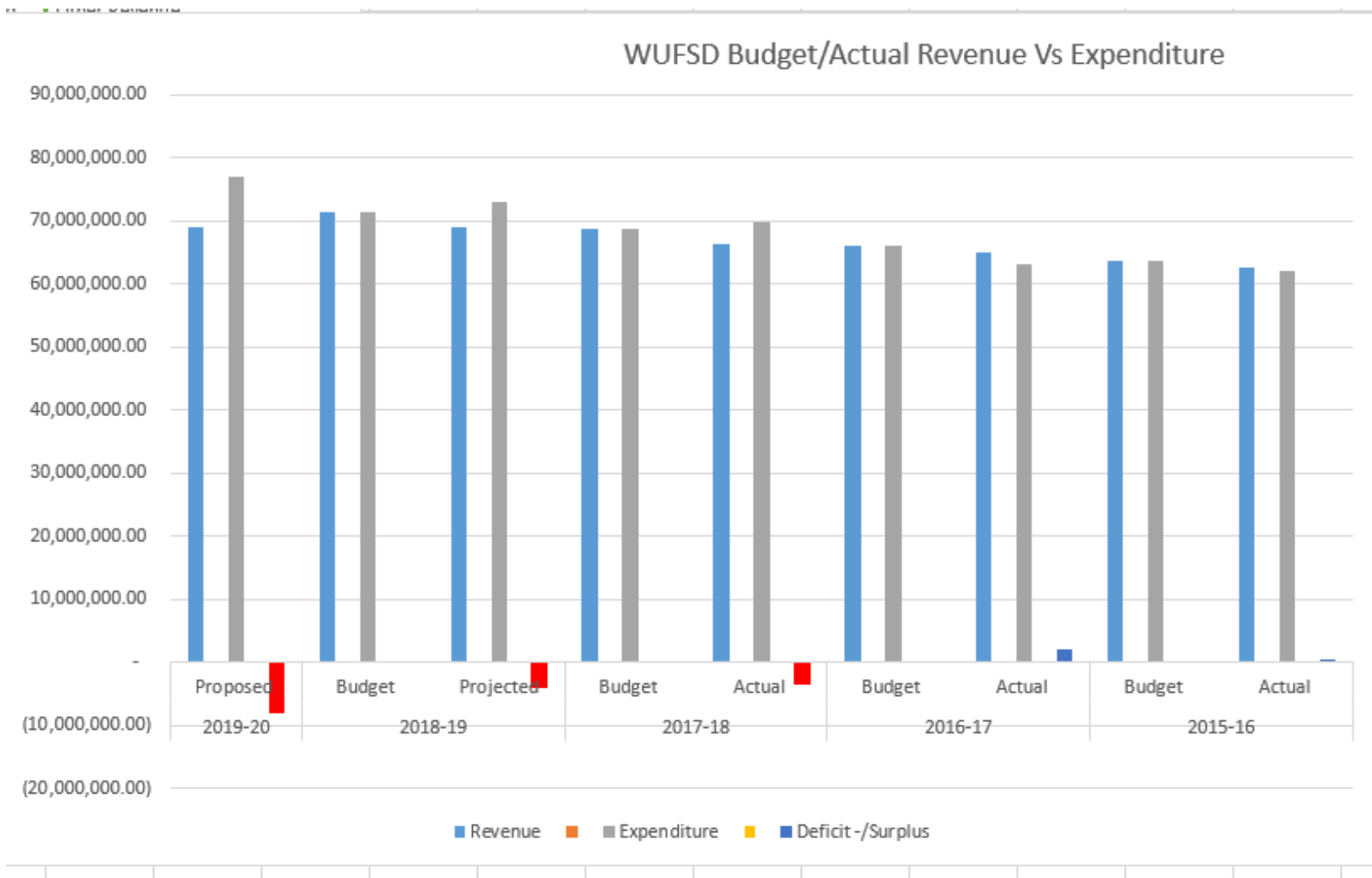
# Budget/Actual Over the Years

	2019-20	2018-19		2017-18		2016-17		2015-16	
		Budget	Projected	Budget	Actual	Budget	Actual	Budget	Actual
Revenue	69,061,495.50	71,318,257.00	69,129,302.95	68,730,714.00	66,339,351.52	66,240,142.00	65,162,753.89	63,778,362.00	62,681,595.77
Expenditure	77,151,502.69	71,318,257.00	73,100,000.00	68,730,714.00	69,875,983.00	66,240,142.00	63,142,640.00	63,778,362.00	62,166,227.00
Deficit -/Surplus	(8,090,007.19)	-	(3,970,697.05)	-	(3,536,631.48)	-	2,020,113.89	-	515,368.77





# Budget/Actual Over the Years



# Estimated Taxpayer Impact



2018-19	Taxable Assess Value	School Tax Levy	Rate/\$1000
	9,577,125.00	21,657,606.00	\$2.2614
2019-20	Taxable Assess Value*	School Tax Levy	Rate/\$1000
	9,577,125.00	21,890,994.00	\$2.2858



# Estimated Taxpayer Impact

Assessed Value	Adopted Budget 2018-19	Proposed Budget 2019-20	\$ Δ	% Δ
100,000	226.14	228.58	2.44	1.07%
150,000	339.21	342.87	3.66	1.07%
200,000	452.28	457.16	4.88	1.07%

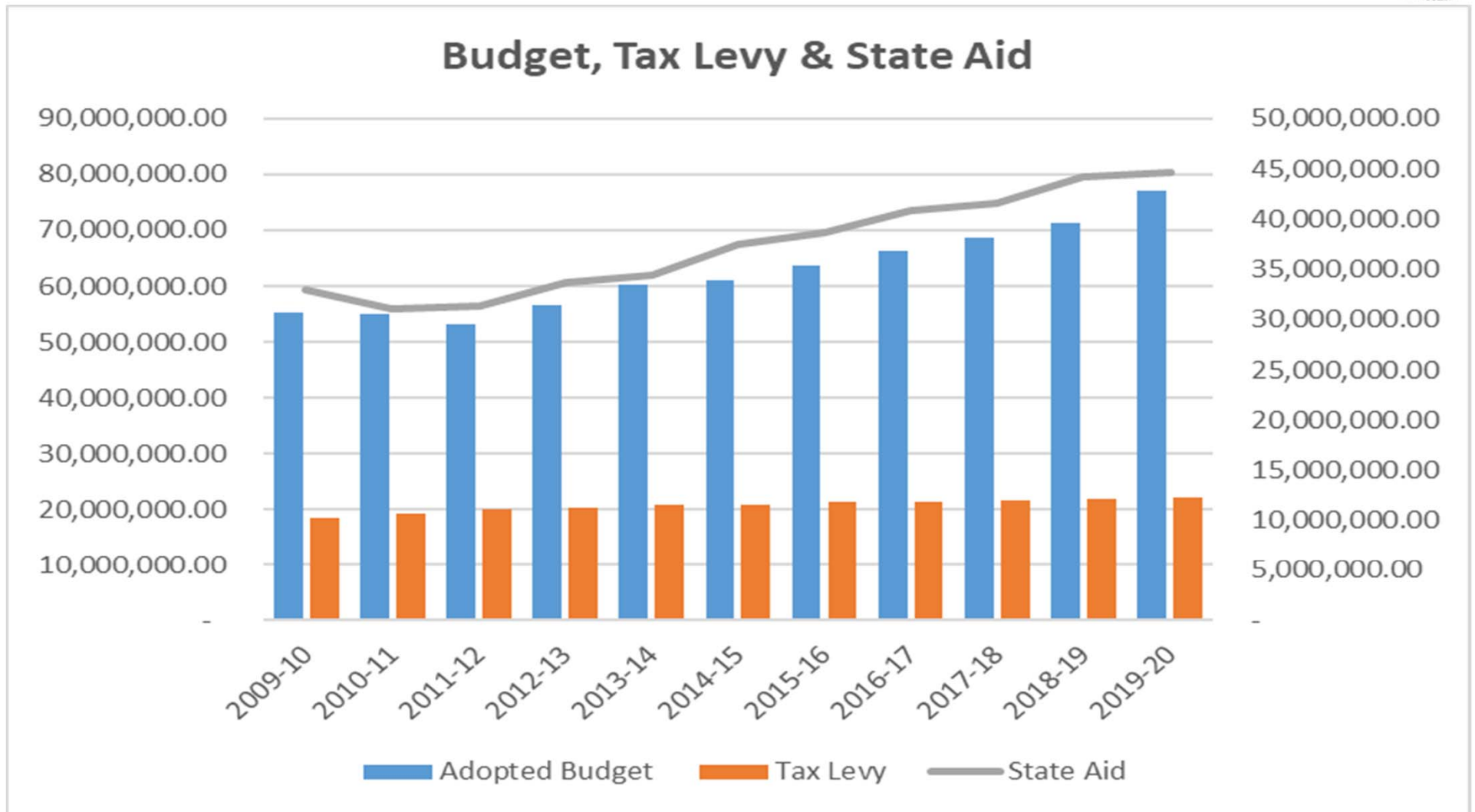
# Estimated Taxpayer Impact



- **All properties in Wyandanch is assessed by the Town of Babylon Assessor**
- **Properties are categorized and levy are assessed based on property classes**
- **Tax projections assumes no change in a homeowner's property assessment**



# Budget, Tax Levy, State Aid over the Years





# Budget, Tax Levy, State Aid over the Years

Year	Adopted Budget	Budget % Δ	Tax Levy	Tax Levy % Δ	State Aid	State Aid % Δ
2009-10	55,195,905.00	-3.47%	18,528,358.00	6.74%	32,940,212.00	
2010-11	55,089,140.00	-0.19%	19,129,220.00	3.24%	31,128,474.83	-5.50%
2011-12	53,180,000.00	-3.47%	19,894,389.00	4.00%	31,366,133.62	0.76%
2012-13	56,498,705.00	6.24%	20,272,382.00	1.90%	33,643,094.99	7.26%
2013-14	60,280,316.00	6.69%	20,834,580.00	2.77%	34,366,439.47	2.15%
2014-15	60,925,000.00	1.07%	20,834,580.00	0.00%	37,554,661.51	9.28%
2015-16	63,778,362.00	4.68%	21,249,956.00	1.99%	38,731,618.22	3.13%
2016-17	66,240,142.00	3.86%	21,444,824.00	0.92%	40,918,308.67	5.65%
2017-18	68,730,714.00	3.76%	21,593,286.00	0.69%	41,565,198.41	1.58%
2018-19	71,318,257.00	3.76%	21,890,994.00	1.38%	44,197,497.00	6.33%
2019-20	77,151,502.69	8.18%	22,091,760.50	0.92%	44,629,735.00	0.98%

\*2019-20 is based on the first draft of the budget



## Suggestions for Meeting the Shortfall

- **Special Aid Title 1 and IDEA grants to absolve \$1,000,000 in salaries**
- **Contracting security services out could save the district about \$600,000 in benefits**
- **If the Transportation is aligned with NYS regulation, it will save at least \$1,000,000**
- **We are reviewing State Aid data for increase additional revenue of about \$1,000,000**
- **Removing budget for Capital Project \$400,000 (Sewer Connection)**
- **Removing \$300,000 in the budget anticipated for additional buses**

**\*If all these changes are made, we'll still need about \$4.5million to balance the budget**



# Suggestions for Meeting the Shortfall

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- **The residents are encourage to be part of the process**



# Future Budget Meetings



Date	Time	Topic
February 13	6 p.m.	Budget Presentation
March 13	6 p.m.	Budget Workshop
March 21	6 p.m.	Budget Overview
April 4	6 p.m.	Workshop <i>(if needed)</i>
April 10	6 p.m.	Board Budget Adoption
May 13	6 p.m.	Budget Hearing
May 21	7 a.m. to 9 p.m.	Budget Vote



**For more information**

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**School Business Official**

**Wyandanch UFSD**

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