

Wyandanch UFSD



**2019-2020 Proposed Budget
Adoption**

April 10, 2019

2019-20 OSC Budget Review



NYS Office of the State Comptroller performed Budget Review of Wyandanch UFSD:

- **2017-18 Budget was unrealistic/one of the reasons for \$3.5 million deficit**
- **2018-19 Budget is unrealistic, the district faces another deficit at the end of the year, about \$3.9 million**
- **2019-20 Budget of \$77.8 million is reasonable but not enough revenue to sustain it without significant cut (programs, personnel, services etc.) and/or piercing the 2% Tax Cap**

Budget to Budget Comparison



Budget to Budget Comparison				
2017-18*	2018-19*	2019-20	\$ Δ	% Δ
68,730,714.00	71,318,257.00	77,870,382.00	6,552,125.00	9.19%
\$3.5 Million	*\$3.9 Million			

***The budgets were not realistic, the deficits for the years are what the budgets should have grown by**

***Projected deficit for the current year (2018-19)**

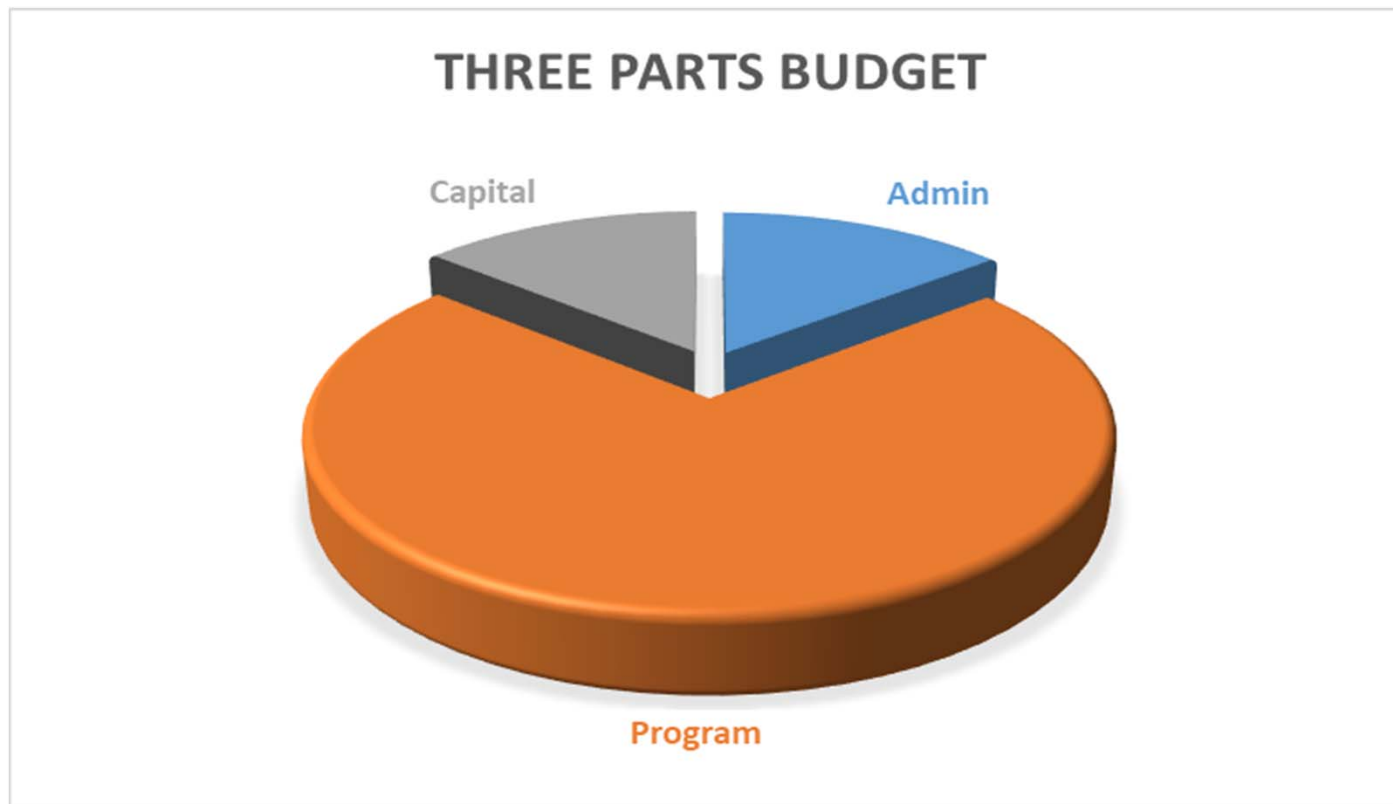
Budget to Budget Comparison



Description	Code	2018-19 Budget	2019-20 Proposed	Difference
BOCES Special Ed.	2250-490-06-0000	5,000,000.00	6,000,000.00	1,000,000.00
BOCES Transportation	5581-490-08-0000	1,950,000.00	3,260,000.00	1,310,000.00
Employee Benefits	9010....to.....9189	16,198,000.00	17,858,280.14	1,660,280.14
*Salaries/Wages	****_1**_**_****	34,099,810.00	36,160,287.15	2,060,477.15
Others	Other codes			521,367.71
Total				6,552,125.00

***Part of the increase is due to bargaining units contracts settled in 2017/18 based on the belief that the district was financially buoyant**

2019-20 Three Parts Budget:



Components	Admin	Program	Capital	TOTAL
TOTAL	11,024,233.92	56,135,826.04	10,710,321.52	77,870,381.48
Percentage	14.16%	72.09%	13.75%	100%



Funding the 2019-20 Budget:

	Proposed Expenditures	77,870,382.00
	2019-20 Tax Levy at 2%	21,862,505.00
+	Additional Revenue*	8,658,886.00
+	PILOT & Others	1,729,256.00
+	2019-20 Estimated State Aid	44,629,735.00
+	Federal Related Revenue	600,000.00
+	Other Revenue	390,000.00
+	Fund Balance/Reserve	0.00
	Total Proposed Revenues	77,870,382.00
	Shortfall	0.00



2019-20 Tax Levy:

2.00% NYS Tax Cap Vs Additional Tax Levy

2018/19 Tax Levy	2019/20 Tax Levy	\$ Δ	% Δ
\$21,657,606.00	\$ 21,862,505.00	\$ 204,899.00	0.95%
\$21,657,606.00	\$ 30,521,391.00	\$8,863,785.00	40.93%

Going above the 2% Tax Cap is called piercing the Cap, it requires
60% support of voters

Estimated Tax Impact



2018-19	Taxable Assess Value	School Tax Levy	Rate/\$1000
2% Tax Cap	9,577,125.00	21,657,606.00	\$2.2614
2019-20	Taxable Assess Value*	School Tax Levy	Rate/\$1000
2% Tax Cap	9,577,125.00	21,862,505.00	\$2.2828
2019-20	Taxable Assess Value*	School Tax Levy	Rate/\$1000
Piercing Cap	9,577,125.00	30,521,391.00	\$3.1869

*Using current (2018-19) Taxable Assess Value



Estimated Taxpayer Impact

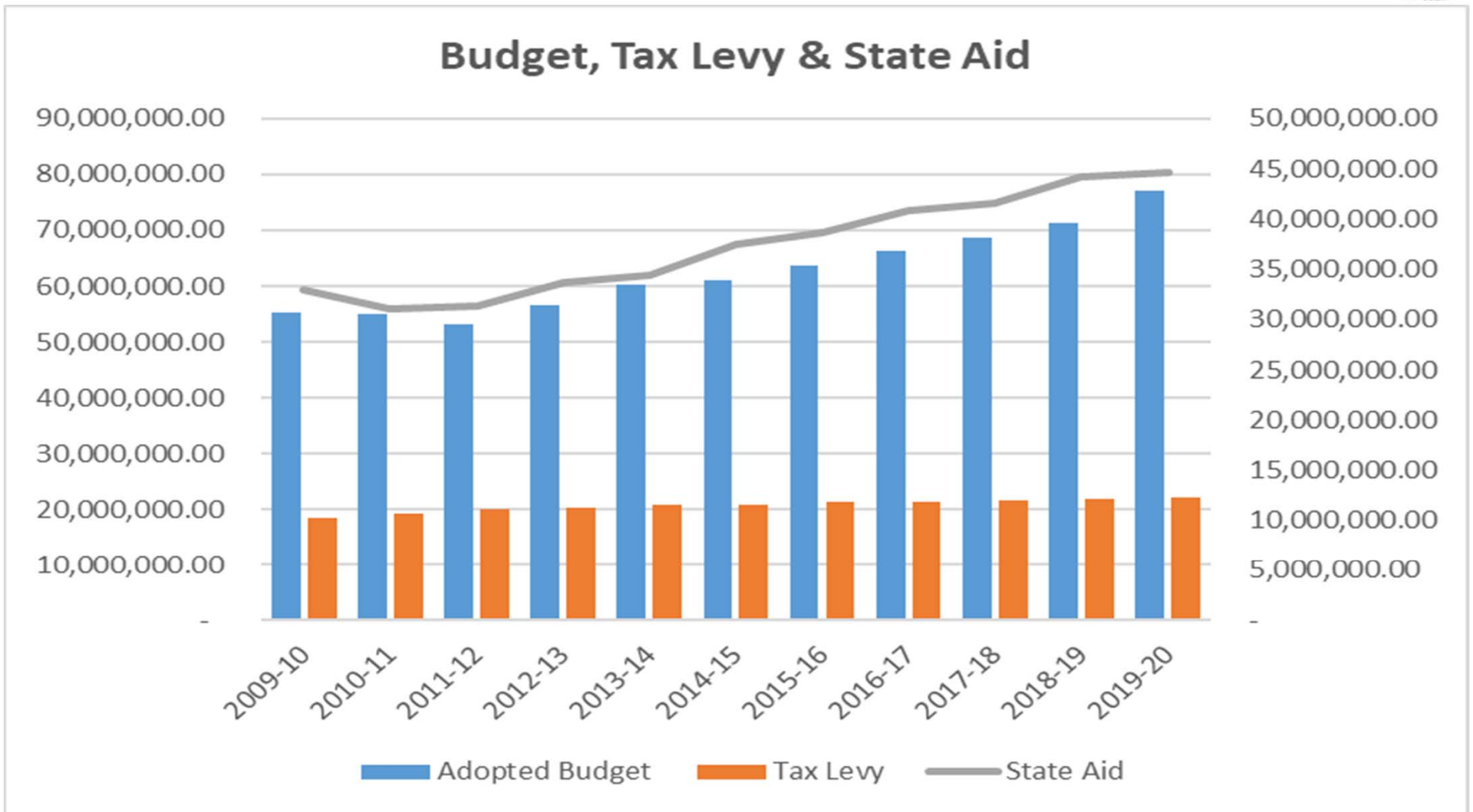
Assessed Value	Last Year @2%	At 2% Tax Cap			Piercing the Tax Cap		
	Adopted Budget 2018-19	Proposed Budget 2019-20	\$ Δ	% Δ	Proposed Budget 2019-20	\$ Δ	% Δ
100,000	\$226.14	\$228.28	\$2.14	0.95%	\$318.69	92.55	40.93%
150,000	\$339.21	\$342.42	\$3.21	0.95%	\$478.04	138.83	40.93%
200,000	\$452.28	\$456.56	\$4.28	0.95%	\$637.38	185.10	40.93%
300,000	\$678.42	\$684.84	\$6.42	0.95%	\$956.07	277.65	40.93%



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	77,870,382.00	9.19%	21,862,505.00	-0.13%	44,629,735.00	0.98%

Budget, Tax Levy, State Aid over the Years



Wyandanch UFSD Tax Levy Percentage/ Dollar Change



2018-19 @ 2% TAX CAP	Tax Levy %	\$ Δ	Total Levy
21,657,606	1.00%	216,576	21,874,182
21,657,606	2.00%	433,152	22,090,758
21,657,606	3.00%	649,728	22,307,334
21,657,606	4.00%	866,304	22,523,910
21,657,606	5.00%	1,082,880	22,740,486
21,657,606	6.00%	1,299,456	22,957,062
21,657,606	14.00%	3,032,065	24,689,671
21,657,606	15.00%	3,248,641	24,906,247
21,657,606	16.00%	3,465,217	25,122,823
21,657,606	41.00%	8,879,618	30,537,224
21,657,606	42.00%	9,096,195	30,753,801

2019-20 Revenue vs Expenditures



Wyandanch UFSD 2019-20 Revenue Budget		2017-18		2018-19	2019-20	Proposed to	Proposed
Budget Account		Budget	Actual	Budget	Proposed	Last Budget	Budgeted
Revenue Account	Description	Budget	Actual	Budget	Proposed	\$Δ	%Δ
1001.000	Real Property Taxes	21,593,286.00	19,832,747.59	21,890,994.00	30,753,403.20	8,862,409.20	40%
1080.000	Fed. Pmts. in Lieu of Taxes	1,300,000.00	1,803,348.30	1,407,050.00	1,497,243.28	90,193.28	6%
1085.000	STAR Reimbursement	0.00	1,760,542.37	0	-	-	0%
1090.000	Int. & Penal. on Real Prop. Tax			10,000.00	0	(10,000.00)	-100%
Total Property Taxes		22,893,286.00	23,396,638.26	23,308,044.00	32,250,646.48	8,942,602.48	-53%
Total Other Revenue		820,000.00	717,031.86	800,000.00	390,000.00	(410,000.00)	-246%
Total State Aid		43,150,000.00	41,565,198.41	45,499,602.00	44,629,735.00	(869,867.00)	-82%
Total Federal Aid		698,000.00	660,482.99	833,000.00	600,000.00	(233,000.00)	-73%
5050.000	Interfund Trans. for Debt Svs	735,796.00			-	-	0%
5999.000	Appropriated Fund Balance	433,632.00	0.00	877,611.00	-	(877,611.00)	-100%
5999.999	Est. for Carryover Encumbrance	0.00	0.00	0.00	-	-	0%
Use of Reserve		1,169,428.00	-	877,611.00	-	(877,611.00)	-100%
GENERAL FUND	Revenue	68,730,714.00	66,339,351.52	71,318,257.00	77,870,381.48	6,552,124.48	9.19%
						-	0%
GENERAL FUND	Expenses	68,730,714	69,875,983	71,318,257	77,870,381.48	6,552,124.48	9%
						-	0%
	Difference	-	(3,536,631.48)	-	-	-	0%

School District Budget Notice



Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-2020 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$71,318,257	\$77,870,382	\$69,006,597
Increase/Decrease for the 2019-20 School Year		\$6,552,125	-\$2,311,660
Percentage Increase/Decrease in Proposed Budget		9.19%	-3.24%
Change in the Consumer Price Index		2.44%	
A. Proposed Levy to Support the Total Budgeted Amount	\$21,657,606	\$30,521,391	
B. Levy to Support Library Debt, if Applicable	\$233,388	\$232,013	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$21,890,994	\$30,753,404	\$69,006,597
F. Total Permissible Exclusions	\$310,214	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$21,347,392	\$21,862,505	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$21,347,392	\$30,521,391	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	-\$8,658,886	
Administrative Component	\$10,830,787	\$11,024,234	\$9,769,374
Program Component	\$50,533,599	\$56,135,826	\$49,746,030
Capital Component	\$9,953,871	\$10,710,322	\$9,491,193
<p>* Under a contingency budget, \$8,863,785 will have to be reduced from the proposed 2019-2020 budget to meet New York State statutory caps. The 2019-2020 tax levy can be no greater than the 2018-2019 actual tax levy under a contingency budget. All non-contingent expenditure items, including, but no limited to, capital projects and most equipment purchases must be removed from a contingency budget.</p> <p>*Under current Wyandanch unique financial situation, contingency budget cannot be more than \$69,006,597, which is the total revenue amount the district will receive in State Aid and Property taxes. This implies both non-contingent and contingent expenditure items must be reduce.</p>			

	Under the Budget Proposed for the 2019-20 School Year
Estimated Basic STAR Exemption Savings ¹	\$580

The annual budget vote for the fiscal year 2019-2020 by the qualified voters of the Wyandanch school district, Suffolk County, New York, will be held at the Central Administration Building in said district on Tuesday, May 21, 2019 between the hours of 7:00am and 9:00pm, prevailing time

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Contingent Budget...if proposed budget fails



	Contingent Expenditures	69,006,597.00
	Last Year (2018-19) Tax Levy*	21,657,606.00
+	Additional Revenue	0.00
+	PILOT & Others	1,729,256.00
+	2019-20 Estimated State Aid	44,629,735.00
+	Federal Related Revenue	600,000.00
+	Other Revenue	390,000.00
+	Fund Balance/Reserve	0.00
	Total Contingent Revenues	69,006,597.00
	Total Contingent Budget	69,006,597.00

*Tax levy is limited to prior year (2018-19 tax levy, no increase)

Expenditures are limited to contingent items/revenues available

Three Part Components budget if proposed budget fails:



Components	Proposed 2019-20	2019-20 Contingent	Reduction
Admin	11,024,233.92	9,769,373.83	(1,254,860.09)
Program	56,135,826.04	49,746,029.89	(6,389,796.15)
Capital	10,710,321.52	9,491,193.27	(1,219,128.25)
Total	77,870,381.48	69,006,597.00	(8,863,784.48)

Impact...If the budget is voted down?



- **The District has one more chance to re-present the budget as modified, or go into contingency budget**
- **Under contingency budget, the District can only raise the same amount of taxes similar to last year**
- **Only contingent expenditure items such as; salaries, contractual obligations/necessities within the available revenues are allowed**
- **Athletics, Sports, extra-curricular programs and other non-mandated SED programs will not be allowed**
- **Pupils might end up losing transportation altogether, once the District transportation policy is aligned with NYSED regulation**
- **There will be deep cut in personnel, teachers, class sizes will increase, since the district will run on revenue of \$69,006,597 (2018-19 Tax Levy, plus 2019-20 state aid, and other revenues)**
- **Community Impact: Property values, long term effects, Businesses on PILOT are let off the tax hook**

Future Budget Meetings



Date	Time	Topic
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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