

Wyandanch Union Free School District

Presentation:

2022-23

Budget Presentation

with

Fund Balance and
Reserve Analysis

February 9th 2022

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Our Mission: To inspire the passion for learning and educating all students to achieve their full potential

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Purpose of Presentation:

- ▶ **To disclose the estimated 2021-22 operating surplus and the impact it will have on our fiscal position**
- ▶ **Discuss and disclose preliminary 2022-23 budget information**

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Fund Balance and Reserves



Operating Surplus/Deficit with Fund Balance & Reserves Accounts

Audited Historical Data

Year	Annual Surplus/(Deficit)	Fund Balance & Reserves	Voter Approved Budget	Fiscal Position %
2012-13	1,100,117	4,657,018	56,498,705	8.24%
2013-14	(2,685,463)	1,971,555	60,280,316	3.27%
2014-15	337,863	2,309,418	60,925,000	3.79%
2015-16	333,704	2,643,122	63,778,362	4.14%
2016-17	1,714,976	4,358,098	66,240,142	6.58%
2017-18	(3,013,147)	1,344,951	68,730,714	1.96%
2018-19	(3,419,582)	(2,074,631)	71,318,257	-2.91%
2019-20	8,231,253	6,156,622	69,006,597	8.92%
2020-21	9,437,112	15,593,734	71,723,026	21.74%
2021-22	<i>Estimated</i> 3,995,810	19,589,544	79,906,909	24.52%

Is \$15,593,734 in fund balance & reserves or 21.74% of our budget sufficient?

- \$2,535,000 of the Total Fund Balance and Reserves is borrowed funding
 - Adjusted for the borrowing, our Fiscal Position is actually 18.21%
- The average estimated fiscal position percentage for Long Island school districts was 26.64% for 2020-21
- Districts with higher state aid funding need to have higher Fiscal Positions

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Facility Need:

Major Facility Need

- **HVAC units at LFH/MLK are very old and require almost daily maintenance**
 - **Need to replace them immediately due to lack of parts and supply chain issue with existing parts**
- **Request is to use surplus funds in Transfer to Capital code (Sewer Project) to buy new units.**
 - **Cost \$341,130**

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2022-23 Preliminary Budget



2022-23 Budget Highlights

- **The 2022-23 budget is currently set at \$87,778,217. This represents a \$7,871,308 or 9.85% increase over 2021-22.**
- **6.25% of the total 9.85% budget increase is attributable to:**
 - **Charter School Tuition accounts for \$3,731,566 or 4.67% of the 9.85% increase**
 - **Benefits account for \$1,265,957 or 1.58% increase of the 9.85% increase**
- **A compliant tax levy cap calculation permits the district to raise the levy by 1.42%. The Superintendent requested that we design a 2022-23 budget with a tax levy below .90%.**
 - **The 2022-23 tax levy increase is currently .80%.**
- **State Aid is funding 71.0% of the 2022-23 budget. This is up from 66.6% the prior year**



2022-23 Revenue Budget

Revenue Sources as a % of Budget

	2021-22	2022-23
Local	4.1%	2.1%
State Aid	66.6%	71.0%
Taxes	28.7%	26.3%
Other	0.6%	0.6%
	100.0%	100.0%

- A key highlight and factor in the 2022-23 budget is the increase in funding percentage for state aid
- The District is highly vulnerable to the budget conditions of NYS



2022-23 State Aid Budget

	2021-22	2022-23	\$	%
Description	Budget	Budget	Difference	Change
Foundation Aid	38,240,363	46,983,826	8,743,463	22.9%
Academic Enhancement Aid	1,016,243	1,016,243	-	0.0%
High Cost Aid	3,429,973	2,729,298	(700,675)	-20.4%
Private Excess Cost	502,842	712,134	209,292	41.6%
High Tax Aid	2,191,435	2,191,435	-	0.0%
Building Aid	2,415,413	2,350,398	(65,015)	-2.7%
Transportation Aid	3,101,860	3,902,197	800,337	25.8%
Hardware Aid	56,916	52,763	(4,153)	-7.3%
Textbook, Software & Library	225,136	219,508	(5,628)	-2.5%
Other State Aid		140,000	140,000	
BOCES Aid	2,015,391	2,015,391	-	0.0%
TOTAL STATE AID	53,195,572	62,313,193	9,117,621	17.1%

Why do the figures used by the District differ from the Governor's proposal?

- ❖ State aid proposals are estimates. Current year figures tend to get overstated and base year figures tend to be understated
- ❖ Conservative budgeting principles



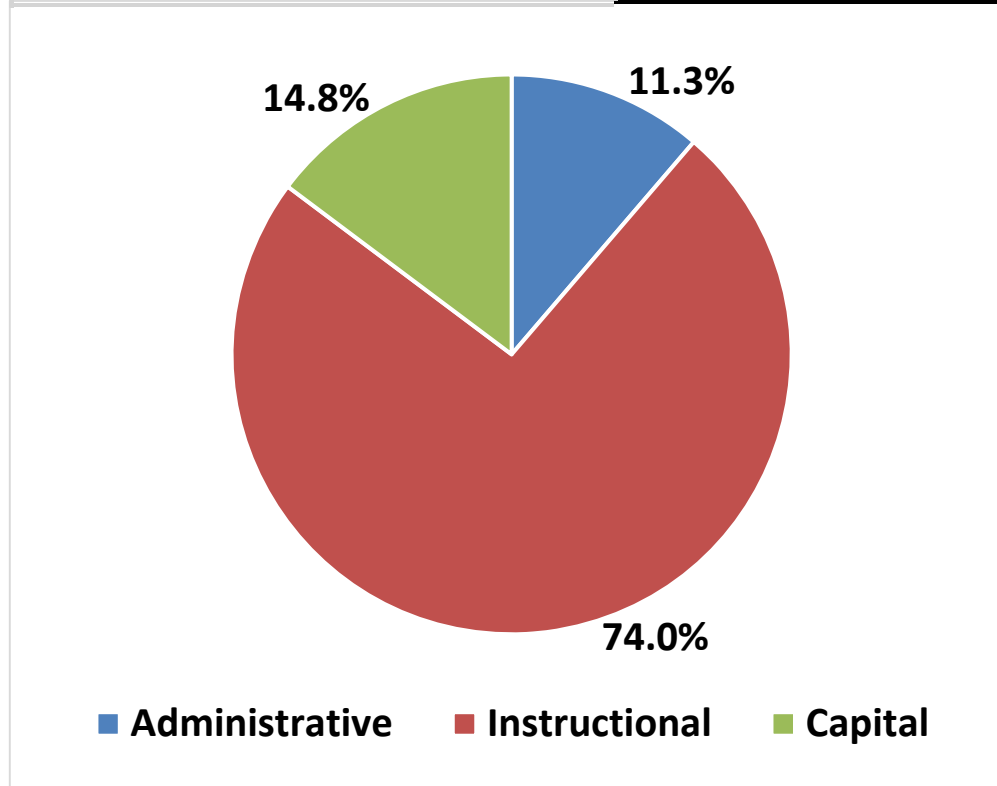
2022-23 Tax Levy Cap

		2022-23	
Prior Fiscal Year Adopted Tax Levy		22,922,337	
Add: Tax Base Growth Factors		0.00%	-
Prior PILOTS Receivable		1,589,000	
Less: Local Capital Cost		(412,599)	
Adjusted Prior Year Levy		24,098,738	
Add: CPI		2.00%	481,975
Less: PILOTS Receivable		(1,540,000)	
Tax Levy Limit		23,040,712	
Current Year Exclusions			
Estimated Local Capital Cost		207,756	
Maximum Compliant Tax Levy		23,248,469	1.42%
Tax Levy Proposed By Superintendent		23,105,027	0.80%



2022-23 Expenditure Budget

	2022-23
Administrative	9,903,299
Instructional	64,918,484
Capital	12,956,435
Total	87,778,217



Through the 2022-23 Budget

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2022-23 Budget Highlights

New Initiatives

- **K-2 World Languages Teacher**
- **K-8 Classroom Aides**
- **Early Drop Off Program for Annex Scholars - busing and staffing**
- **Teacher Assistants for Integrated Co-teaching, English as Second Language and General Ed programs**
- **LFH Music Classes**
- **K-2 Academic Intervention Services Teacher**
- **K-5 Teacher Coach**
- **6-12 Teacher Coach**
- **Additional Elementary Field Trips**
 - **LI Children Museum, Science and Leadership**
- **Middle School Wellness Center**



2022-23 Budget Highlights

New Initiatives

- **Middle School Literacy Center Upgrades**
 - **New books, bookshelves, modular furniture, circulation desk, charging stations, technology**
- **Middle School Intramural Sports Teams – TBD**
- **Middle School Dean of Students**
- **Additional High School Extra Classroom Clubs**
 - **Art Club, Cooking Club, Debate Club, Drama/Theater Club, Kung Fu Club and STEM Club**
- **New High School Sports Teams: Wrestling, Lacrosse and Softball**
- **Grade 10-11 STEM Program**
 - **College Pipeline, School to Work and Investment Workshop**



2022-23 Budget Highlights

New Initiatives

- **High School Literacy Center Upgrades**
 - **New books, bookshelves, modular furniture, circulation desk, charging stations, technology**
- **Chromebooks for 1st Grade Scholars**
- **Phone System Upgrades**
- **New Staff Computers and Printers**
- **Digital Signage for All Schools**
- **Board of Education Room Audio Visual Upgrades**
- **Ipad cases for Annex Scholars**
- **Director of Guidance/Pupil Personnel Services**



2022-23 Budget Highlights

New Initiatives

- **Capital Repairs including:**
 - **Exterior Lighting Upgrades: High School, LFH, MLK**
 - **Air Handling Units**
 - ❖ **Elementary School Cafeteria and Gymnasium**
 - ❖ **Middle School 1978 Wing**
 - **High School Kitchen Ventilation Repairs**
 - **High School Piping Isolation Zones**
 - **Rack Truck with Hydraulic Lift Gate and Snow Plow**
 - **Dump Truck with Snow Plow Package**
 - **Toro Sand Pro and Roller - Ballfield Maintenance Machine**
 - **Towable Wood Chipper**
 - **44" Snow Blower**

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Dates To Remember

March 9

BOE Meeting – Budget Presentation

March 16

BOE Meeting – Budget Presentation

April 13

BOE Meeting – Budget Adoption

May 9

BOE Meeting - Budget Hearing

May 17

2022-23 Budget Vote

Wyandanch Union Free School District

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Questions?



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