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April 9, 2021

Dr. Gina Talbert, Superintendent  
Members of the Board of Education  
Wyandanch Union Free School District  
1445 Dr. Martin Luther King, Jr. Blvd  
Wyandanch, NY 11798

Report Number: B21-7-1

Dear Superintendent Talbert and Members of the Board of Education:

Chapter 18 of the Laws of 2020, as amended by Chapter 56 of the Laws of 2020,<sup>1</sup> authorized the Wyandanch Union Free School District (District) to issue serial bonds, subject to the provisions of Local Finance Law (LFL) Section 10.10, in an aggregate principal amount not to exceed \$4.5 million, to liquidate the accumulated deficit in the District's general fund as of June 30, 2019. Under LFL Section 10.10(d), when a school district is authorized by a special or general law to incur debt to liquidate an operating deficit, it must submit to the State Comptroller each year, starting with the fiscal year during which the municipality or school district is authorized to issue the deficit obligations, and for each subsequent fiscal year during which the deficit obligations are outstanding, their proposed budget for the next succeeding fiscal year.

The proposed budget must be submitted no later than 30 days before the date scheduled for the governing board's vote on the adoption of the final budget or the last date on which the budget may be finally adopted, whichever is earlier. The State Comptroller must examine the proposed budget and make recommendations, as deemed appropriate. Recommendations, if any, are made after the examination into the District's estimates of revenues and expenditures.

Our Office has recently completed a review of the District's budget for the 2021-22 fiscal year. The objective of the review was to provide an independent evaluation of the proposed budget. Our review addressed the following questions related to the District's budget for the 2021-22 fiscal year:

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<sup>1</sup> Section 42-c of Part A of Ch. 56 L. 2020

- Are the significant revenue and expenditure projections in the District’s proposed budget reasonable?
- Did the District take appropriate action to implement or resolve recommendations contained in the budget review report issued in July 2020?

Based on the results of our review, we found that the significant revenue and expenditure projections in the proposed budget are reasonable. We also found that District officials did implement the recommendations in our July 2020 budget review letter.<sup>2</sup>

To accomplish our objectives in this review, we requested your proposed budget, salary schedules, debt payment schedules and other pertinent information. We identified and examined significant estimated revenues and expenditures for reasonableness with emphasis on significant and/or unrealistic increases or decreases. We analyzed, verified and/or corroborated trend data and estimates, where appropriate. We identified any significant new or unusually high revenue or expenditure estimates, made appropriate inquiries and reviewed supporting documentation to determine the nature of the items and to assess whether the estimates were realistic and reasonable. We also evaluated the amount of fund balance appropriated in the proposed budget to be used as a financing source and determined if the amount of fund balance was available and sufficient for that purpose. In addition, we inquired and checked whether written recommendations from the prior year’s budget review were implemented or resolved and, therefore, incorporated as part of the current year’s budget.

The scope of our review does not constitute an audit under generally accepted government auditing standards (GAGAS). We do not offer comments or make specific recommendations on public policy decisions, such as the type and level of services under consideration to be provided.

The budget package submitted for review for the 2021-22 fiscal year consisted of the following:

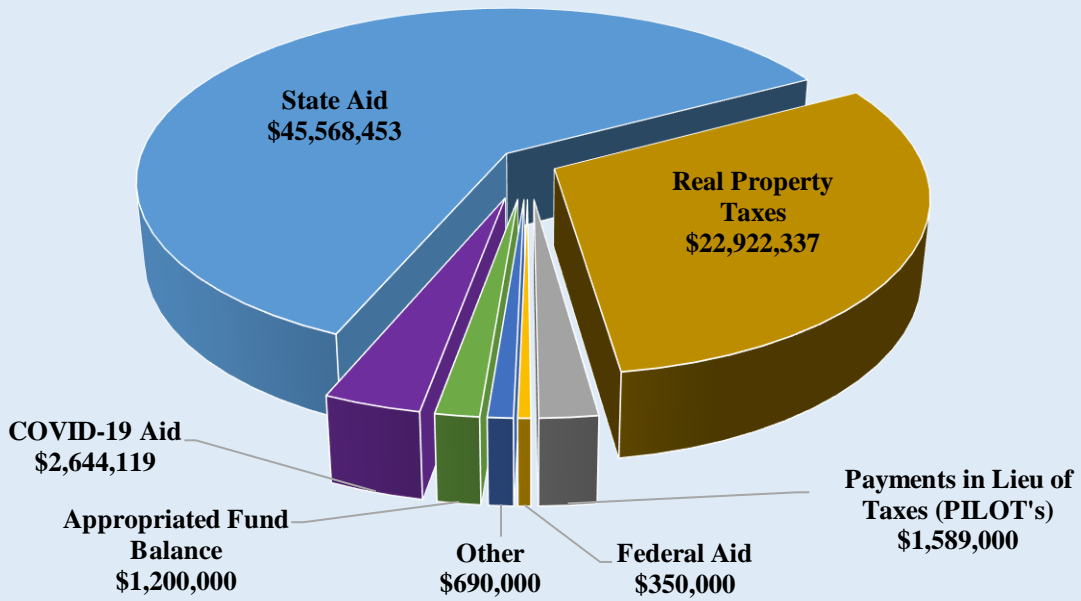
- 2021-22 Proposed Budget
- Supplementary Information

The proposed budget submitted to our Office is summarized as follows (Figures 1 and 2):

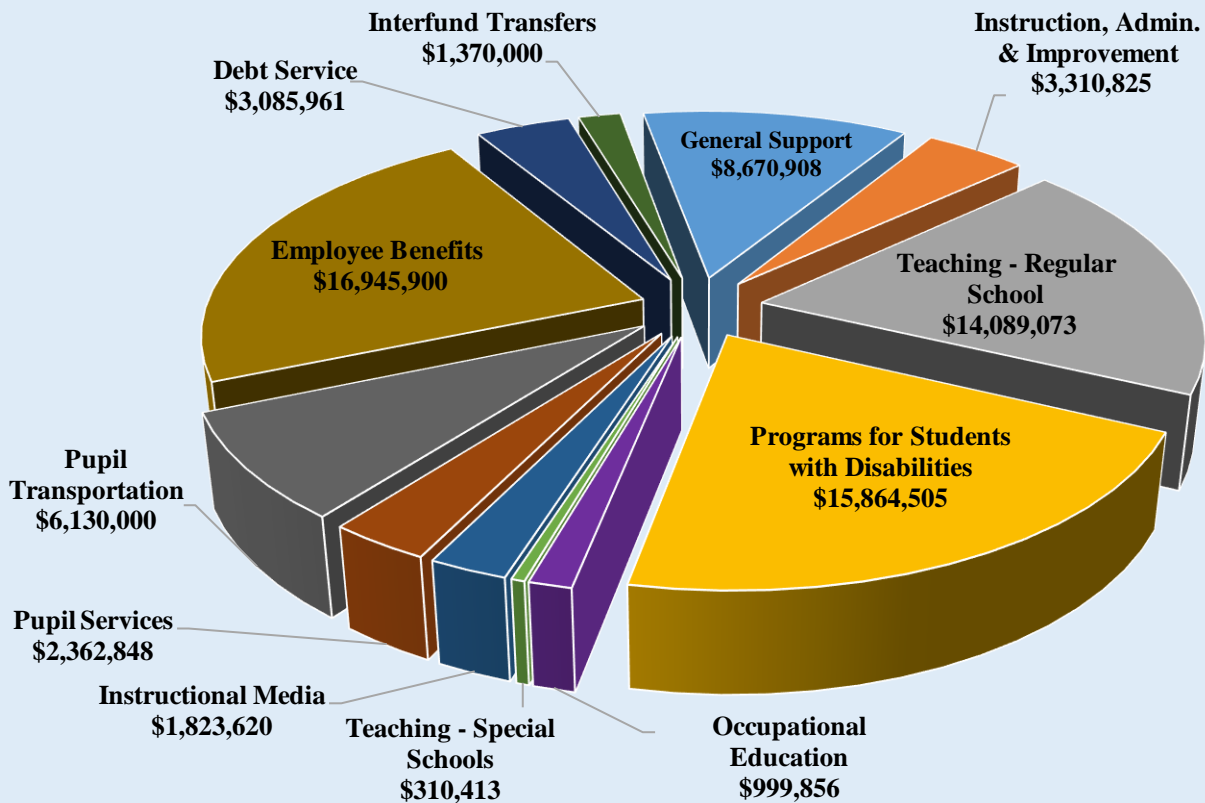
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<sup>2</sup> [www.osc.state.ny.us/local-government/audits/school-district/2020/07/14/wyandanch-union-free-school-district-budget-review-b20-7-7](http://www.osc.state.ny.us/local-government/audits/school-district/2020/07/14/wyandanch-union-free-school-district-budget-review-b20-7-7)

**Figure 1: Revenue Summary - General Fund**  
**\$74,963,909**



**Figure 2: Expenditure Summary - General Fund**  
**\$74,963,909**



## **American Rescue Plan Act**

The federal American Rescue Plan Act (Act) of 2021 will provide substantial aid to school districts in the upcoming fiscal year. At this time, the distribution schedule for funds from the Act has not been finalized. Once received, the funds will come with restrictions on what they can be used for. District officials should be mindful of these restrictions as they budget and plan for the use of the funds.

## **Tax Cap Compliance**

General Municipal Law Section 3-c establishes a tax levy limit on local governments and school districts. The law generally precludes a school district from adopting a budget that requires a tax levy that exceeds the prior year tax levy by more than 2 percent or the rate of inflation, whichever is less, unless at least 60 percent of district voters approve a budget that requires a tax levy that exceeds the statutory limit. The District's proposed budget complies with the tax levy limit because it includes a tax levy of \$22,922,337, which is within the limits established by law.

We request that you provide us with a copy of the adopted budget.

We hope that this information is useful as you adopt the upcoming budget for the District. If you have any questions on the scope of our work, please feel free to contact Ira McCracken, Chief Examiner of the Hauppauge Regional Office, at (631) 952-6534.

Sincerely,

Elliott Auerbach  
Deputy Comptroller

cc: Deodat Somaiah, School Business Official  
Albert Chase, Fiscal Monitor  
Christian D. Code, District Clerk  
Angelique Johnson-Dingle, District Superintendent – Western Suffolk BOCES  
Hon. Andrea Stewart-Cousins, NYS Senate Majority Leader  
Hon. Carl E. Heastie, NYS Assembly Speaker  
Hon. Liz Krueger, Chair, NYS Senate Finance Committee  
Hon. Shelley Mayer, Chair, Senate Education Committee  
Hon. Helene E. Weinstein, Chair, Assembly Ways and Means Committee  
Hon. Michael Benedetto, Chair, Assembly Education Committee  
Hon. Kimberly Jean-Pierre, NYS Assembly  
Hon. José M. Serrano, NYS Senate  
Robert F. Mujica, Jr., Director, Division of the Budget  
Betty A. Rosa, Commissioner, State Education Department  
Ira McCracken, LGSA Hauppauge Regional Chief Examiner