

West Islip Union Free School District

Financial Management

JULY 2022



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

West Islip Union Free School District

Audit Objective

Determine whether the West Islip Union Free School District's (District) Board of Education (Board) reasonably and transparently managed fund balance and reserves.

Key Findings

The Board appropriated fund balance that was not needed to fund operations and was not transparent when funding reserves. The Board:

- Adopted budgets that overestimated appropriations by \$24.6 million, or approximately 5.2 percent over a four-year period.
- Annually appropriated fund balance that was not needed to pay operational expenses and made year-end unbudgeted transfers to reserves, in order to stay within the statutory surplus fund balance limit.
- Did not properly establish the workers' compensation and unemployment insurance reserves which are also overfunded, having enough money to pay the average annual expenses for eight and 51 years respectively.

The Board and officials' budgeting practices and management of fund balance and reserves resulted in levying more taxes than were needed to fund operations.

Key Recommendations

- Adopt realistic budgets and discontinue appropriating fund balance that is not needed.
- Use overfunded reserves to benefit District residents as required.

District officials generally agreed with our recommendations and have initiated or indicated they planned to initiate corrective action.

Background

The District serves the Town of Islip in Suffolk County. The District is governed by a seven-member Board, responsible for managing the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The Board, Superintendent, and Assistant Superintendent for Business (Assistant Superintendent) are responsible for developing the budget.

Quick Facts

2021-22 Appropriations	\$127.5 Million
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Operating Surplus July 1, 2017 through June 30, 2021	\$18.7 Million
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Total Reserves as of June 30, 2021	\$30.2 Million
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Audit Period

July 1, 2017 – October 31, 2021

Financial Management

What Is Effective Financial Management?

Fund balance, which represents resources remaining from prior fiscal years, can be used to lower property taxes for the ensuing fiscal year. New York State Real Property Tax Law Section 1318 currently limits the amount of fund balance that can be legally retained to four percent of the ensuing year's budget. Fund balance more than the statutory limit must be used to fund a portion of the next year's appropriations, thereby reducing the tax levy, or to fund legally established reserves. District officials should develop and adopt realistic budgets that are based on historical trends, adjusted for known differences, to ensure that fund balance is properly managed.

Districts may establish reserves to restrict a reasonable portion of fund balance for a specific purpose, in compliance with statutory directives. When a board establishes reserve funds for specific purposes, it is important to develop a plan for funding the reserves, determine how much should be accumulated and determine how and when funds will be used to finance related costs. A board should adopt a written reserve policy or plan that communicates to taxpayers why money is being set aside, the board's financial objectives for the reserves, optimal funding levels and conditions under which the reserves will be utilized.

A board should include provisions to fund and use reserves in budgets that are voted on by taxpayers to help ensure the amounts reserved are necessary and provide transparency. Reserves should be maintained at reasonable levels to ensure real property tax levies are not higher than necessary. By maintaining excessive or unnecessary reserves, a board may miss opportunities to lower the property tax burden and withhold funds from being used to fund operations.

District officials should develop and adopt realistic budgets that are based on historical trends...to ensure that fund balance is properly managed.

The Board Overestimated Expenditures

We compared appropriations with actual expenditures for 2017-18 through 2020-21 and found the District overestimated appropriations by \$24.6 million, or approximately 5.2 percent during the last four fiscal years (Figure 1).

Figure 1: General Fund Budget-To-Actual Comparison (Millions)

	2017-18	2018-19	2019-20	2020-21
Appropriations	\$122.4	\$124.7	\$126.9	\$125.3
Less Actual Expenditures	117.3	119.9	118.9	118.6
Variance	\$5.1	\$4.8	\$8.0	\$6.7
Percentage	4.4%	4.0%	6.8%	5.7%

We found significant variances, each year, for tuition & Eastern Suffolk Board of Cooperative Educational Services (BOCES) services for students with disabilities (\$7.4 million), health insurance (\$3.5 million) and employee retirement system (ERS) contributions (\$1.5 million). For example, over the four years the District appropriated \$27.2 million for tuition and BOCES services for students with disabilities. However, actual expenditures totaled \$19.7 million; \$7.5 million less than budgeted appropriations. District officials overestimated tuition and BOCES services expenditures by 38 percent or approximately \$1.9 million each year.

The Assistant Superintendent told us the following circumstances were considered when formulating the District's budgets:

- Services required for students with disabilities are unpredictable because special needs students can come in or go out of the District and parents may decline recommended services.
- At the time the budget is prepared and finalized the District only knows the health insurance costs for the first half of the year, so the District budgets conservatively for both special education services and health insurance costs.
- ERS contributions are calculated as a percentage of salaries paid to eligible employees and because of staffing reductions due to the impact of the COVID-19 pandemic payroll was lower than expected during fiscal years 2019-20 and 2020-21, which contributed to the ERS contribution variance.

District officials continued these budgeting practices when they formulated the District's 2021-22 budget. However, our review indicated that services for students with disabilities did not exceed \$5.2 million in any year reviewed, averaging only \$4.9 million; health insurance costs increased by only about \$174,000 in each year reviewed; and ERS expenditures were overestimated in each of the four years, including by \$246,607 in 2017-18 and by \$371,448 in 2018-19, fiscal years predating the COVID-19 pandemic.

Adopting overly conservative budgets that annually overestimate appropriations resulted in real property tax levies that are higher than necessary.

Officials Made Unbudgeted Transfers to Reserves and Appropriated Fund Balance That Was Not Needed

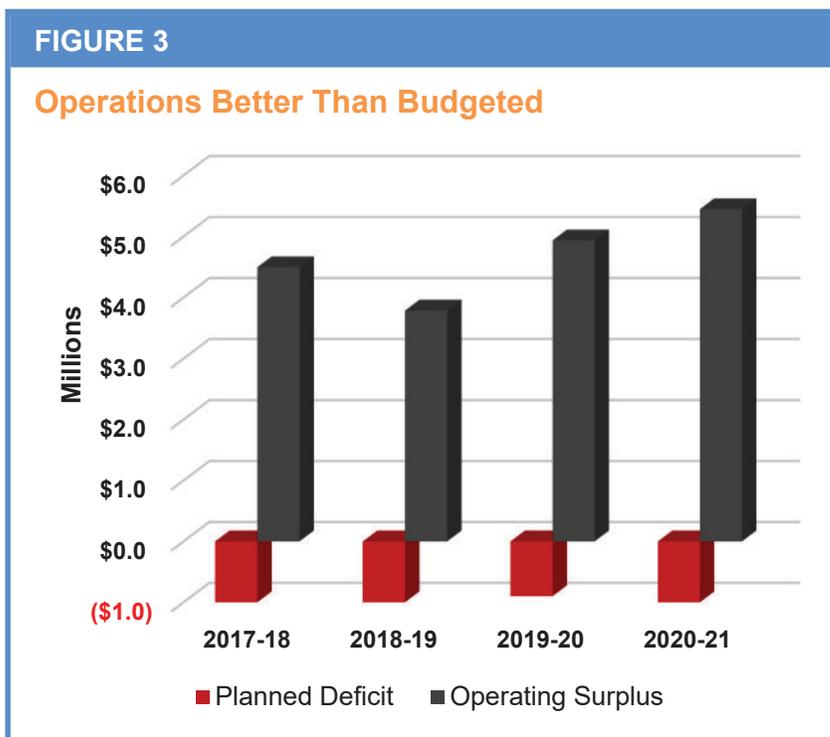
The Board appropriated fund balance of \$1 million as a financing source in three of the four years reviewed and \$900,000 in one of the years (Figure 2).

Figure 2: Results of Operations and Appropriated Fund Balance (Millions)

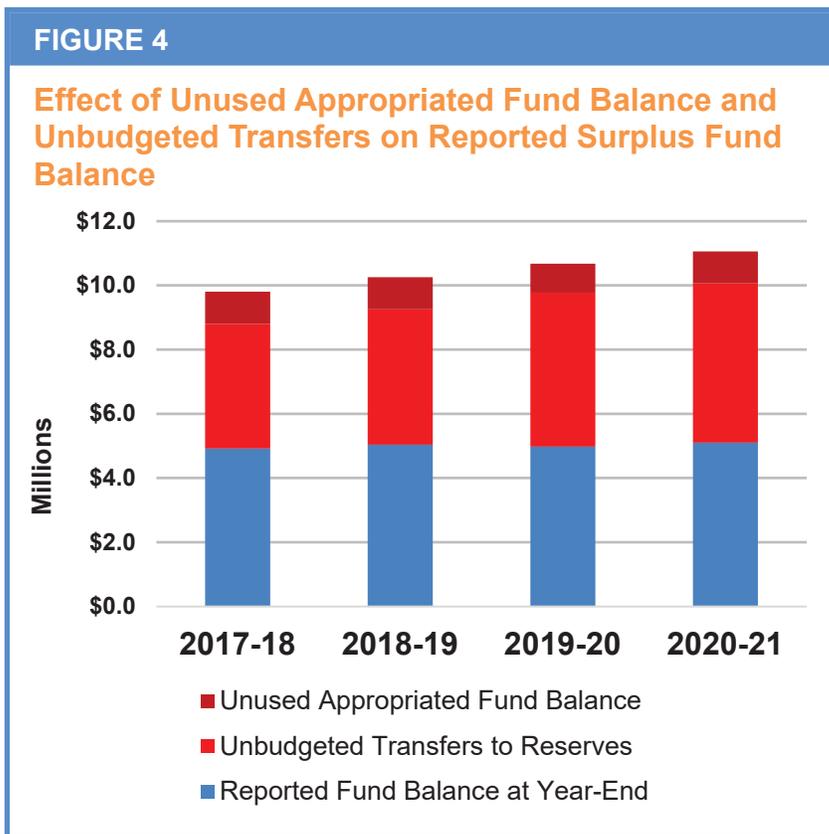
Fiscal Year	Revenues	Expenditures	Operating Surplus	Appropriated Fund Balance (Budgeted Deficit)	Operations Better than Budgeted
2017-18	\$121.8	\$117.3	\$4.5	(\$1.0)	\$5.5
2018-19	\$123.7	\$119.9	\$3.8	(\$1.0)	\$4.8
2019-20	\$123.8	\$118.9	\$4.9	(\$0.9)	\$5.8
2020-21	\$124.0	\$118.6	\$5.4	(\$1.0)	\$6.4
Totals	\$493.3	\$474.7	\$18.6	(\$3.9)	\$22.5

This would have resulted in annual operating deficits equal to the amount of fund balance appropriated if estimates for revenues and expenditures were accurate. However, the District realized annual operating surpluses from 2017-18 through 2020-21 because the Board consistently overestimated appropriations, resulting in total revenues exceeding expenditures between \$3.8 and \$5.4 million over the four years. Consequently, none of the amounts appropriated were needed to finance operations.

The District generated total combined operating surpluses of approximately \$18.7 million during these four years (Figure 2). For example, in 2019-20, the District appropriated \$900,000 in fund balance but realized an operating surplus of \$4.9 million, resulting in operations exceeding budgeted plans by \$5.8 million (Figures 2 & 3).



In each of the years reviewed the District reported surplus fund balance at 4 percent, which complies with Real Property Tax Law Section 1318. However, this was achieved, in part, by making year-end unbudgeted transfers to reserves totaling approximately \$17.9 million (Figure 4). District officials transferred the operating surpluses to the reserve funds at the end of the fiscal year, in order to stay within the statutory surplus fund balance limit. Prior to the transfers, year-end surplus fund balance ranged from 7.2 percent to 7.9 percent of next year’s budget and, had the transfers not been made, fund balance would have exceeded the statutory maximum.



In addition, in each of the years reviewed, the Board appropriated about \$1 million of fund balance as a financing source which should have resulted in \$3.9 million in planned operating deficits equal to the funds appropriated (Figure 3). However, due to the overestimated appropriations, the District realized operating surpluses and did not use any of the appropriated fund balance to fund operations. Annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided by statute.

The Assistant Superintendent said that when she began working at the District in July 2018 she noticed that the District was appropriating fund balance each year but not using it. Her plan was to gradually decrease appropriated fund balance beginning with the 2019-20 budget. In 2019-20 the District appropriated \$900,000, \$100,000 less than the \$1 million appropriated for 2018-19. However, for the 2020-21 and 2021-22 fiscal years the District increased this amount and again appropriated \$1 million fund balance. The Assistant Superintendent said this was because of a potential 20 percent reduction in State aid due to the COVID-19 pandemic, but indicated that the District plans to appropriate \$800,000 fund balance for the 2022-23 budget.

The District's practice of annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided by statute and results in tax levies that are higher than necessary. From 2017-18 through 2020-21, the Board increased the tax levy by approximately \$6.2 million.

Workers' Compensation and Unemployment Insurance Reserves Were Not Established by Resolution and Are Overfunded

The District had six reserves with balances totaling \$30.2 million as of June 30, 2021. These included:

- An employee retirement contribution reserve of \$8.9 million,
- An employee benefits & accrued liability reserve of \$8.3 million,
- A capital reserve of \$6 million,
- A workers' compensation reserve of \$3 million,
- A teachers' retirement contribution reserve of \$2.5 million, and
- An unemployment insurance reserve of \$1.5 million.

District officials did not properly establish the workers' compensation and unemployment insurance reserves. Although the District Clerk reviewed Board meeting minutes for the last 35 years, the Clerk could not find information establishing these reserves.

In addition, the Board did not adopt a policy to manage fund balance. Instead, in October 2021, the Board adopted a reserve plan which communicates the purpose, funding method and use of all six reserves. The plan establishes optimal funding levels for only four of the six reserves (employee retirement contribution, teachers' retirement contribution, employee benefits & accrued liabilities, and capital reserves). The balances for these four reserves totaled \$25.7 million, and each complied with the Board's reserve plan.

...[A]ppropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided by statute and results in tax levies that are higher than necessary.

However, because the reserve plan did not include optimal funding levels for the workers' compensation and unemployment reserves, and there is no establishing resolutions for either of these reserves, there are no guidelines set for their balances. Further, the Assistant Superintendent could not explain the basis for the workers' compensation and unemployment insurance reserve balances.

We compared the workers' compensation and the unemployment insurance reserve balances to the average annual related cost during the last four fiscal years. Based on the last four fiscal years' annual costs for workers' compensation and unemployment insurance, we determined that both reserves are overfunded as of June 30, 2021.

The workers' compensation reserve:

- Had a balance of \$3 million.
- The current reserve balance could pay the average annual workers' compensation expense for more than eight years.

The District's unemployment insurance reserve:

- Had a balance of \$1.5 million.
- The current reserve balance could pay the District's average annual unemployment insurance expense for more than 51 years.

Furthermore, the District paid for workers' compensation and unemployment insurance costs, totaling \$1.4 million and \$115,892 respectively, by including appropriations in each of the last four budgets instead of using money from the reserve funds.

The Assistant Superintendent agreed that the workers' compensation and unemployment insurance reserves are overfunded. She told us that the District budgeted for a potential 20 percent reduction in State aid that did not happen and anticipated the COVID-19 pandemic to result in increased unemployment claims so the surplus funds were transferred into these two reserves.

Without Board resolutions establishing reserves or a plan establishing funding levels, there is no assurance that reserves are necessary and are reasonably funded. Lacking this key information, residents do not have adequate assurances that resources are being used in the most efficient manner. In addition, overfunding and/or not using reserves for their intended purpose results in real property taxes being higher than necessary.

What Do We Recommend?

The Board should:

1. Ensure adopted budgets contain realistic estimates and discontinue the practice of appropriating fund balance that will not be used to fund operations.
2. Include provisions to fund reserves in budgets to ensure transparency to taxpayers.
3. Ensure all reserves are established by resolution. Refer to our publication *Reserve Funds* available at www.osc.state.ny.us/files/local-government/publications/pdf/reservefunds.pdf.
4. Consider revising its reserve plan to include optimal funding levels for all reserves.
5. Ensure reserve fund balances are necessary and reasonable and use any excess funds identified to benefit residents in accordance with statutory requirements.

Appendix A: Response From District Officials

WI

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BERNADETTE M. BURNS
Superintendent of Schools

June 16, 2022

Mr. Ira McCracken, Chief Examiner
 Office of the NYS Comptroller
 Division of Local Government and School Accountability
 NYS Office Building, Room 3A10
 250 Veterans Memorial Highway
 Hauppauge, New York 11788-5533

Dear Mr. McCracken:

The purpose of this letter is to respond formally to the New York State Comptroller’s Report of Examination (Report 2022M-40) for the West Islip Union Free School District. The District Board of Education and Administration appreciate your auditor’s efforts to examine the District’s financial management position for the period July 1, 2017 through October 31, 2021. The District would like to acknowledge the courteous and professional manner in which your audit staff interacted with District personnel. The District welcomes the opportunity to strengthen fiscal controls based upon the recommendations included in the report. This response will focus on the five recommendations that appear on page 8 of the report. It will also serve as the official district response and Corrective Action Plan.

Audit Recommendation: Ensure adopted budgets contain realistic estimates and discontinue the practice of appropriating fund balance that will not be used to fund operations.

District Response and Plan of Action: The District utilizes conservative and transparent budgeting practices while balancing the needs of students, stakeholders and taxpayers. All budgets are designed to be realistic, while making estimates based on historical trends, supporting documentation and current needs. Over the past four years, the District has spent an average of 95.04% of its budget (see Figure 1). By most measures, including the opinion of our external auditors, spending at the 95% level is indicative of the fact that reasonable and accurate estimates of expenditures were made during the budget development process.

Figure 1: General Fund Budget to Actual Comparison				
	2017-18	2018-19	2019-20	2020-21
Final Budget*	122,484,184	124,716,695	127,015,494	125,313,656
Actual Expenditures	117,317,281	119,898,477	118,889,283	118,590,695
Variance \$	5,166,903	4,818,218	8,126,211	6,722,961
Variance %	4.22%	3.86%	6.40%	5.36%
Percentage of Budget Spent	95.78%	96.14%	93.60%	94.64%

*Final Budget = Adopted budget + prior year's encumbrances + budget revisions

There are always uncertainties during budget development. Health insurance costs for the second half of the fiscal year must be estimated as health insurance rates, provided by insurance companies, are set on a calendar year and not a fiscal year like school districts. The costs for services for students with disabilities can be unpredictable, as services and placements can and do change throughout the school year due to specific individualized needs for a special education student, including out of district placements, residential placements, related services, and transportation expenses. Parental requests for services, evaluations and placements throughout the year also impact the budget. Based on the review of historical expenditures and the recommendations in your report, the District reduced the 2022-23 budget for Special Education tuition and BOCES services by approximately \$1.5 million dollars. The District will continue to budget conservatively for Special Education needs based upon the inherent volatility in this area and in order to continue to accommodate the needs of its special education students.

In addition to the usual uncertainties surrounding the budget process, the 2020-21 budget process was further complicated by the COVID-19 pandemic. The pandemic created an environment of ambiguity for school district officials in dealing with their financial operations and presented several challenges when creating the 2020-21 budget. At that time, New York State warned districts of a potential 20% cut in State Aid. If this reduction was applied only to Foundation Aid, that would amount to a reduction of \$4.8 million dollars for West Islip. The District decided to reduce its Foundation Aid budget by 10%, or \$2.4 million dollars, and increase the amount appropriated from reserves by \$1.3 million dollars. When the potential State Aid cut did not come to fruition, the District was left with more fund balance than anticipated. Due to the closure of the District and the subsequent changes to programs and operations, we ended the 2019-20 and 2020-21 fiscal years with significantly different operating results than anticipated prior to the pandemic.

With respect to the use of appropriated Fund Balance, the District is in agreement with this recommendation, as evidenced by our Reserve Plan over the last few fiscal years. Beginning in 2018-19, the District recognized the need to reduce appropriated Fund Balance and did so in the 2019-20 fiscal year. However, with the uncertainty surrounding the COVID-19 pandemic, the District restored the appropriated Fund Balance back to historical levels. As documented in the most recent Reserve Plan, the District once again is committed to gradually reducing the appropriated Fund Balance over the next several fiscal years. The District has reduced the appropriated Fund Balance for the 2022-23 budget by \$150 thousand dollars.

Implementation Date and Person Responsible: The District has already implemented some of the suggested changes as evidenced in the 2022-23 budget. The Superintendent of Schools and Assistant Superintendent for Business are responsible for this implementation.

Audit Recommendation: Include provisions to fund reserves in budgets to ensure transparency to taxpayers.

District Response and Plan of Action: While it is preferable to fund reserves through the budget process to ensure transparency and accountability, it is not always practicable. The District does not create a budget with the intentional planned funding of reserves. However, due to the various estimates used when creating a budget and unforeseen circumstances that occur throughout the fiscal year, the District may end the year with a surplus. The Board of Education publicly and transparently approves all transfers of surplus fund balance to reserves through a board resolution each year. The District also has a written reserve plan that communicates to taxpayers the objectives for the reserves, optimal funding levels and the conditions under which the reserves will be utilized.

Implementation Date and Person Responsible: The District will continue to approve transfer to reserves with the procedures noted above. The Board of Education, Superintendent of Schools and Assistant Superintendent for Business are responsible for this implementation.

Audit Recommendation: Ensure all reserves are established by resolution.

District Response and Plan of Action: The District does establish reserves by Board resolution. However, it has proven to be challenging to find the resolutions that originally established two of our reserves decades ago: the workers' compensation and unemployment insurance reserves. The District Clerk reviewed Board meeting minutes for the last 35 years and was not able to locate the resolutions. The establishment of each reserve is now documented in the District's reserve plan. The Board of Education will continue to formally approve, through resolution, the exact amount being added to selected reserves after the year-end fiscal audit is complete.

Implementation Date and Person Responsible: The District will continue to establish all reserves by resolution and has begun the practice of including the date each reserve was established in the District's 2021-22 reserve plan. The Board of Education, Superintendent of Schools and Assistant Superintendent for Business are responsible for this implementation.

Audit Recommendation: Consider revising its reserve plan to include optimal funding levels for all reserves.

District Response and Plan of Action: The District's reserve plan now includes optimal funding levels for all reserves.

Implementation Date and Person Responsible: The District has already included the optimal funding levels for all reserves in the 2021-22 reserve plan. The Assistant Superintendent for Business is responsible for this implementation.

Audit Recommendation: Ensure reserve fund balances are necessary and reasonable and use any excess funds identified to benefit residents in accordance with statutory requirements.

District Response and Plan of Action: The District is in agreement that the workers' compensation and unemployment reserves are overfunded. This was documented in the District's reserve plan for school year 2021-22. The workers' compensation reserve and unemployment reserve were previously increased due to uncertainty surrounding COVID-19 related cases. Now that more information has been obtained about how COVID-19 impacts workers' compensation and unemployment claims, there are funds that can be repurposed in these reserves. The District has reduced the 2022-23 budgeted expenditure for workers' compensation and unemployment and will be appropriating \$250,000 from each reserve to pay for anticipated 2022-23 workers' compensation and unemployment expenditures. The community authorized the establishment of a new capital reserve on the May 2022 ballot. The District will fund the new capital reserve with some of the excess monies from the workers' compensation and unemployment reserves.

Implementation Date and Person Responsible: The District will continue to ensure reserve fund balances are necessary and reasonable. The District will fund the new capital reserve as of June 30, 2022 with the excess monies from the workers' compensation and unemployment reserves. The Assistant Superintendent for Business is responsible for this implementation.

Thank you for the opportunity to respond to your audit findings. Please let me know if you have any questions regarding this submission.

Sincerely,

Bernadette M. Burns
Superintendent of Schools

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Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials to gain an understanding of the District's budget preparation process.
- We performed a trend analysis for fund balance and compared appropriations to actual expenditures for the last four fiscal years.
- We reviewed Board resolutions establishing District reserves and authorizing reserve funding during the last four fiscal years.
- We reviewed the District's reserve plan and the June 30, 2021 reserve balances to determine if they complied with the reserve plan's optimal funding level. For reserves without an optimal funding level, we compared the June 30, 2021 balances to average costs for the last four fiscal years, to determine if reserve balances are reasonable.
- We reviewed adopted budgets to determine if budgets included provisions to fund reserves and if property tax report cards were appended, as required by Education Law Section 1716.
- We compared the District's June 30, 2021 restricted cash balance to its total reserve balance to confirm the District had sufficient cash as compared to the restricted fund balance.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please

refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

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