

**REPORT OF THE
WYANDANCH UFSD
FISCAL MONITOR
ANNUAL UPDATE**

NOVEMBER, 2021

Albert T. Chase

1. Overview of the Monitor's Fiscal Improvement Plans for the 2021-22 school year. This section serves as an executive summary that identifies the key changes that have occurred in the district in the past year and the status of implementation of the recommendations in the initial plan that are the basis for revisions to recommendations in the plan.

The November 2020 Fiscal Improvement Plan for the Wyandanch UFSD contained numerous recommendations for actions to be undertaken by the school district. I can report that many of the recommendations have been enacted in full, while others have been partially enacted and are on their way to completion. A number of these recommendations are not one-time, solitary actions, but are continuing activities that must constitute a new manner of the District conducting its affairs going forward.

The Wyandanch UFSD has experienced a significant turnaround in its financial condition. After incurring deficits in both the 2017-18 and 2018-19 school years, the school district has accumulated a surplus of \$12.6 million, exclusive of the proceeds of the deficit financing from July 2020. While technically included in the total of fund balance, the deficit financing monies represent funds that must be paid back over the next 10 years. Funds have been placed into reserve accounts to provide for future needs of the school district. Such reserves can be used in the future to avoid spikes in the tax rates, as well as to cover unexpected future costs that may arise.

2. The table below details new recommendations for change and improvement. These recommendations are in addition to those stated in the initial report of December 2020.

	Original Recommendation	Action: (Delete, Revise, Add)	Revised or New Recommendation
1		ADD	The Business Office and Human Resources shall work together closely to assure proper budgetary placement of District staff, to ensure that Payroll has sufficient information to correctly charge payroll expenses.
2		ADD	<p>The Administration shall ensure the compliant, efficient, and complete use of the ARP and CRRSA funding within the designated timeframes.</p> <ul style="list-style-type: none"> • By December 1, 2021, the District will establish a schedule for submitting FS-25 Requests for Funds for each approved grant program. The schedule for requesting funds will reflect actual and anticipated expenditures. • All budget amendments to adjust the planned use of funds will be provided to the Monitor for review and approval five (5) days prior to submission to NYSED. • Quarterly fiscal reports detailing the encumbrance, expenditure, and liquidation of funds for each program will be provided to the monitor for review five (5) days prior to submission to NYSED for review by the Commissioner. • The District will complete FS-10F Final Expenditure reports by the deadlines established by NYSED to ensure timely close-out of each respective grant program.
3		ADD	Beginning immediately, State Aid related and other financially-related documents shall be filed accurately and on-time, resulting in no delays in State Aid payments to the District.
4		ADD	The switch in Worker's Compensation from self-insured to an insured policy as of July 2021 will require effective monitoring and oversight. A quarterly review of expenditures by the Business Office shall occur to

			ensure that the policy-based plan is proving beneficial to the school district.
5		ADD	Upon approval of the annual update to the improvement plan by the Commissioner, the Board of Education and Administration shall make every reasonable effort (e.g., bargaining in good faith, providing timely responses to requests for information, avoiding canceling scheduled bargaining sessions without good cause, maintaining open lines of communication) to settle outstanding employee contract negotiations in the 2021-22 school year in order to ensure accurate budgets for the 2022-23 fiscal year and beyond.
6		ADD	The Board shall develop a policy under which a series of objective criteria are established to guide the Superintendent in determining whether a prospective employee is to be recommended to the Board for approval. Such policy shall have the goal of the Board rejecting recommended candidates only based upon cause. (Cause shall be defined as withholding approval for reason connected to the failure of the candidate to meet the qualifications of the position, conflicts of interest, or reasons connected to the candidate's moral character that would preclude him or her from working in a public school setting). Personal or subjective considerations shall not be the basis the Board's refusal to approve recommended candidates for positions within the district.
7		ADD	By January 31, 2022, the Board of Education shall set forth specific dates by which the following actions related to facility improvements shall take place: <ul style="list-style-type: none"> • By mm/dd/yyyy, the Board shall appoint an architect to make a determination of possible capital projects. • By mm/dd/yyyy, the Facilities Committee shall submit to the Board a long-term capital improvement plan. • By mm/dd/yyyy, the Board shall approve the plans as submitted or as amended by the Board. • By mm/dd/yyyy, if the Board has not identified other funds to implement the plan, the District shall set a date to place a bond issue before the voters.

			<ul style="list-style-type: none"> • By mm/dd/yyyy, the District shall implement the capital improvement plan. <p>The dates set forth shall be acceptable to the Fiscal Monitor.</p>
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Feedback from Public Hearing as to the plan update, held on November 17, 2021.

Written submissions are contained as an Appendix to this document.

	Feedback	Individual/Organization	Action Taken
1	TO BE DETERMINED BASED ON PUBLIC HEARING		
2			
3			
4			
5			

3. Elements of the Fiscal Monitor's December 2020 Plan which the District has failed to implement:

	Element of Plan that has not been Implemented	Notification to Commissioner of Violation (Yes/No) ¹	Desired Action
1	NONE	NO	NONE
2			
3			
4			

¹ Under State Education law, monitors have discretion to determine whether a violation of a plan warrants formal notification to the Commissioner. Should a monitor make such notification, within twenty days, the commissioner shall determine whether the district is in violation of any element of the plans highlighted by the monitor and shall order the district to comply immediately with the plans and remedy any such violation. The school district shall suspend all actions related to the potential violation of the financial plan or academic improvement plan until the commissioner issues a determination.

4. Summary of the opportunities and continuing, emerging, and new barriers that the District faces in implementing the updated 2021-22 School Year Academic and Fiscal Improvement Plan.

With a significant turnaround in the financial condition of the Wyandanch UFSD, there is an opportunity for longer-term financial stabilization. The accumulation of reserves during the last two fiscal years should allow the Wyandanch Schools to better manage its financial situation and concurrently reduce yearly borrowings in the form of Tax Anticipation Notes (TANs). While the school district may never be wealthy in terms of available resources, it can continue to provide improved learning opportunities to students through efficient management of its tax levy budget and the numerous grants made available to it. The availability of American Rescue Plan (ARP) and The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act funding will permit the school district to provide remedial and lost learning opportunities to its students, who have suffered greatly as a result of the Covid pandemic.

The recruitment of an experienced Business Administrator is resulting in improvement in both budgetary and operational management. The extensive experience of this individual will, in itself, be of great benefit to the District, as will his mentoring of staff. The new Business Administrator brings hope for improved business operations and the development of budgets that are both balanced and which improve learning opportunities for students, while providing the Board and the community with a transparent and easy to understand picture of District financial matters.

The anticipated increase in Foundation Aid of nearly \$21.5 million over the period of July 1, 2020 through June 30, 2024 will enable the Wyandanch schools to both expand existing programs and implement new strategies in the classroom. This expansion of Foundation Aid should greatly assist the District in providing enhanced educational opportunities to students over the next several years.

The recent approval of The Academy Charter School (TACS) in Wyandanch will create financial challenges over the longer term as enrollment in District schools declines. TACS has stated that it expects nearly all of its students to be residents of the Wyandanch UFSD. While the availability of Transition Aid will initially help to offset a substantial portion of the cost of charter school tuition, this aid phases out over time and may well leave the school district financially vulnerable. On the positive side, a smaller student body will undoubtedly leave the Wyandanch UFSD in a position to right-size staffing levels, and over the longer run, perhaps find classroom space available to return the Pre-K and Kindergarten students back to the District.

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Moving forward, the future of the Wyandanch physical plant will be a major issue. The school district is expected to hire an architect who will put forth a comprehensive list of possible projects for the school board, administration, and community to consider. A Facilities Committee has been established to examine the needs of the school district and to make recommendations as to improvements and construction. After reviewing the needs and the options for financing, it is anticipated that the Board will decide on a course of action that best serves both the students and the community at-large. However, it is crucial that the Board pay immediate and serious attention to its facilities if it wishes to successfully compete with the charter school that is planned to open in September 2022.

In summary, the Wyandanch UFSD has made progress towards financial stability, and over the next few years should find itself in a position to not only restore positions that were lost in the recent past, but also to enhance academic programs for its students. Funds must continue to be carefully managed, as they have been by the current administration, to ensure that the school district provides the opportunity for successful outcomes for all of its students.

END

BUDGET SUMMARY

WYANDANCH UFSD
LONG-RANGE FISCAL PLAN
November 2021

SUMMARY BUDGET

Functional Area	Description	2021-22 Opening Budget	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed	Detail Budget Page(s)
1010	Board Of Education	36,800	46,500	51,500	57,000	1
1040	District Clerk	50,575	57,675	58,444	59,197	1
1060	District Meeting	21,600	21,600	21,900	22,150	1
1240	Chief School Administrator	441,705	457,977	462,135	466,375	1
1310	Business Administration	416,792	474,050	480,941	488,872	1
1320	Audit Services	135,000	138,000	141,000	144,000	1
1325	Treasurer / Accounting	342,956	390,519	404,900	423,789	1
1345	Purchasing	63,481	63,748	64,678	65,686	1
1420	Legal	445,000	470,000	490,000	505,000	2
1430	Human Resources	617,170	582,005	591,330	601,151	2
1480	Public Information and Services	53,000	54,250	55,235	56,231	2
1620	Operation of Plant	4,190,255	4,343,838	4,456,624	4,548,598	2-3
1621	Maintenance of Plant	799,035	878,984	896,610	922,089	3
1670	Central Printing & Mailing	88,050	93,000	96,750	100,000	3
1680	Central Data Processing	566,489	577,139	589,132	599,992	3
1910	Unallocated Insurance	525,000	530,000	540,000	540,000	4
1920	School Association Dues	35,000	30,000	31,000	32,000	4
1930	Judgments and Claims	71,000	60,000	60,000	60,000	4
1981	BOCES Administrative Costs	220,000	224,300	233,127	240,121	4

Summary
Expense Budget

WYANDANCH UFSD
LONG-RANGE FISCAL PLAN
November 2021

SUMMARY BUDGET

Functional Area	Description	2021-22 Opening Budget	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed	Detail Budget Page(s)
2010	Curriculum Development and Suprvision	1,066,605	844,673	863,862	882,731	4
2020	Supervision-Regular School	2,030,220	2,398,056	2,435,965	2,473,586	4-5
2060	Research, Planning & Evaluation	24,000	24,600	25,250	26,000	5
2070	Inservice Training and Instruction	10,000	12,000	12,000	12,000	5
2110	Teaching-Regular School	15,454,073	18,922,856	20,991,273	22,711,420	5-7
2250	Special Education	15,939,505	16,322,938	16,758,514	17,224,773	7
2280	Occupational Education	999,856	1,057,497	1,090,469	1,121,815	7
2330	Teaching-Special Schools	310,413	439,895	445,711	452,920	8
2610	School Library & AV	340,847	350,748	357,999	365,825	8
2620	Educational Television	0	0	0	0	8
2630	Computer Assisted Instruction	1,482,773	1,508,266	1,546,746	1,578,996	8
2805	Attendance-Regular School	125,292	125,312	130,867	136,594	8
2810	Guidance	754,945	777,749	796,181	817,123	9
2815	Health Services	635,815	684,687	706,048	737,745	9
2820	Psychological Services	450,630	498,083	514,002	528,004	9
2825	Social Work Services	375,166	323,989	340,057	355,352	10
2850	Co-Curricular Activities	108,220	109,893	111,592	113,311	10
2855	Interscholastic Athletics	458,723	661,215	671,294	681,465	10
5500	Transportation	6,130,000	6,745,500	7,082,575	7,436,594	10

Summary
Expense Budget

WYANDANCH UFSD
LONG-RANGE FISCAL PLAN
November 2021

SUMMARY BUDGET

Functional Area	Description	2021-22 Opening Budget	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed	Detail Budget Page(s)
7310	Youth Program	5,000	10,000	10,000	10,000	10
9010	State Retirement	963,000	1,028,432	1,057,406	1,087,480	11
9020	Teachers' Retirement	2,778,000	3,050,418	3,141,179	3,230,976	11
9030	Social Security / Medicare	2,513,000	2,580,180	2,661,681	2,744,489	11
9040	Workers' Compensation	1,060,000	975,000	1,000,000	1,025,000	11
9045	Life Insurance	75,000	76,000	77,000	78,000	11
9050	Unemployment Insurance	480,000	75,000	75,000	75,000	11
9055	Disability Insurance	35,000	37,000	37,750	38,500	11
9060	Hospital, Medical, Dental Insurance	9,027,200	9,051,000	9,871,500	10,763,000	11
9070	Union Welfare Benefits	788,757	975,000	995,000	1,015,000	11
9089	Health Declinations	750,000	765,000	841,750	925,850	11
9710	Serial Bonds	233,594	0	0	0	11
9711	Serial Bonds-School Construction	1,793,585	1,789,422	1,788,251	1,783,411	11
9760	Tax Anticipation Notes	275,000	125,000	125,000	125,000	11
9770	Revenue Anticipation Notes	0	0	0	0	11
XXXX	Proposed Capital Improvement Bond	0	0	966,813	2,034,073	12
9785	Debt Service - Energy Performance Contract	452,688	452,688	452,687	-	12
9712	2020 Deficit Financing	331,094	328,875	327,875	331,250	12

Summary
Expense Budget

WYANDANCH UFSD
LONG-RANGE FISCAL PLAN
November 2021

SUMMARY BUDGET

Functional Area	Description	2021-22 Opening Budget	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed	Detail Budget Page(s)
9900	Transfers to Other Funds	150,000	152,546	159,258	166,266	12
9950	Transfer to Capital	2,380,000	2,000,000	2,000,000	1,000,000	12
Total GENERAL FUND		79,906,909	84,774,851	89,846,906	92,979,059	
	Budget Increase	11.24%	6.09%	5.98%	3.49%	
	PROGRAM ENHANCEMENTS YET TO BE ITEMIZED or (REDUCTIONS NEEDED) TO BALANCE BUDGET	-	1,615,478	7,565,928	6,728,951	
	NET BUDGET	79,906,909	86,390,329	97,412,834	99,708,010	
	Net Budget Increase		8.11%	12.76%	2.36%	

REVENUES

**Revenue Projections
2021-22 through 2024-25**

*Assumed yearly State Aid increase
(not including Foundation Aid)*

1.00%

Revenue Account	Description	2021-22 Budgeted	2022-23 Projected	2023-24 Projected	2024-25 Projected
1001.000	Real Property Taxes	21,412,337	21,753,880	22,100,512	22,452,309
1085.000	STAR Reimbursement	1,510,000	1,510,000	1,510,000	1,510,000
		22,922,337	23,263,880	23,610,512	23,962,309
1080.000	Payments in Lieu of Taxes (PILOTs)	1,589,000	1,550,000	1,550,000	1,550,000
1320.000	Summer School Tuition (Individ)	-	12,000	12,000	12,000
2230.000	Day School Tuit-Oth Dist. NYS	150,000	215,000	220,000	225,000
2401.000	Interest and Earnings	5,000	5,000	6,000	7,000
2680.000	Insurance Recoveries	205,000	200,000	200,000	200,000
2701.000	Refund PY Exp-BOCES Aided Srvc	130,000	125,000	125,000	125,000
2703.000	Refund PY Exp-Other-Not Trans	50,000	10,000	10,000	10,000
2705.000	Gifts and Donations	-	5,000	5,000	5,000
2801.001	Interfund Revenues	-	-	-	-
2770.000	Other Unclassified Rev.(Spec)	-	5,000	5,000	5,000
	Miscellaneous	540,000	577,000	583,000	589,000
3101.000	Foundation Aid	38,240,363	46,161,593	54,082,828	54,623,656
3101.001	Basic Formula Aid-Gen Aids	4,356,178	4,399,740	4,443,737	4,488,175
3101.002	Basic Formula Aid-Excess Cost	3,899,483	3,938,478	3,977,863	4,017,641
3103.000	BOCES Aid (Sect 3609a Ed Law)	2,015,391	2,035,545	2,055,900	2,076,459
3104.001	Transportaton	3,252,105	3,284,626	3,317,472	3,350,647
3260.000	Textbook Aid (Incl Txtbk/Lott)	225,136	227,387	229,661	231,958
	Charter School Transition Aid	-	-	2,648,525	3,172,686
3262.000	Computer Software Aid	56,916	57,485	58,060	58,641
	Addl Building Aid due to DS in base yr	-	-	-	773,450
	Other State Aid	1,150,000	150,000	150,000	150,000
	State Aid	53,195,572	60,254,854	70,964,047	72,943,313
4289.000	Other Federal Aid (QZAP int reimb)	350,000	244,595	205,276	163,388
4601.000	Medic.Ass't-Sch Age-Sch Yr Pro	150,000	300,000	300,000	300,000
		500,000	544,595	505,276	463,388
	Designation of Fund Balance	1,160,000	200,000	200,000	200,000
	TOTAL General Fund	79,906,909	86,390,329	97,412,834	99,708,010

SUMMARY**Revenue Account
SUMMARY:****Revenue Projections
2020-21 through 2024-25**

Description	2021-22 Projected	2122-23 Projected	2123-24 Projected	2124-25 Projected
PILOT Payments	1,589,000	1,550,000	1,550,000	1,550,000
Miscellaneous	540,000	577,000	583,000	589,000
State Aid	53,195,572	60,254,854	70,964,047	72,943,313
Medicaid & Fed Reimbursements	500,000	544,595	505,276	463,388
Designated Fund Balance	1,160,000	200,000	200,000	200,000
SubTotal	56,984,572	63,126,449	73,802,322	75,745,701
TOTAL REVENUES - NON-TAX	56,984,572	63,126,449	73,802,322	75,745,701
Taxes	22,922,337	23,263,880	23,610,512	23,962,309
% Increase		1.49%	1.49%	1.49%
TOTAL BUDGET	79,906,909	86,390,329	97,412,834	99,708,010
Total Tax Increase over Prev. Year		341,543	346,632	351,797

BUDGET DETAIL

WYANDANCH UFSD - Five Year Fiscal Plan

DETAILED BUDGET		2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Account	Description	Actual Budget as of 6/30/21	Final Expenditures	Actual Budget 7/1/2021	Proposed	Proposed	Proposed
BOARD OF EDUCATION							
1010-400-01-0000	BOE-Contractual	15,201	2,243	15,750	20,000	22,000	24,000
1010-425-01-0000	BOE-Conferences & Travel	31,500	1,040	20,000	25,000	28,000	31,500
1010-450-01-0000	BOE-Materials & Supplies	1,599	1,527	1,050	1,500	1,500	1,500
	1010 Board Of Education - Function Subtotal	48,300	4,811	36,800	46,500	51,500	57,000
DISTRICT CLERK							
1040-161-01-0000	District Clerk Salary	59,167	50,722	49,000	55,550	56,244	56,947
1040-400-01-0000	District Clerk-Contract	525	0	525	525	550	550
1040-425-01-0000	Clerk-Conference & Travel	525	130	525	600	650	700
1040-450-01-0000	District Clk-Mat+Supply	525	232	525	1,000	1,000	1,000
	1040 District Clerk - Function Subtotal	60,742	51,084	50,575	57,675	58,444	59,197
DISTRICT MEETING							
1060-400-01-0000	District Meeting-Contractual	19,694	19,202	21,600	21,600	21,900	22,150
	1060 District Meeting - Function Subtotal	19,694	19,202	21,600	21,600	21,900	22,150
SUPERINTENDENTS OFFICE							
1240-150-02-0000	Superintendent Salary	225,000	225,000	225,500	236,138	236,138	236,138
1240-161-02-0000	Superintendent Office-Salaries	204,267	200,604	200,605	204,639	207,197	209,787
1240-200-02-0000	Superintendent Office-Equipment	0	0	600	1,200	1,200	1,200
1240-400-02-0000	Superintendent-Contractual	15,800	1,706	8,000	8,500	9,000	9,500
1240-425-02-0000	Superintendent-Conf+Travel	8,000	3,268	4,500	5,000	6,000	7,000
1240-450-02-0000	Superintendent-Mat+Supplies	3,657	2,868	2,500	2,500	2,600	2,750
	1240 Chief School Administrator - Function Subtotal	456,724	433,446	441,705	457,977	462,135	466,375
BUSINESS ADMINISTRATION							
1310-150-03-0000	Business Admin Salary	130,000	130,000	130,000	182,700	185,441	188,222
1310-200-03-0000	Business - Equipment	0	0	2,000	2,500	2,500	2,500
1310-400-01-0000	Business-Contractual	0	0	0	0	0	0
1310-400-03-0000	Business-Contractual	104,744	104,744	85,000	88,000	91,000	95,000
1310-425-03-0000	Business-Conf+Travel	1,469	990	2,792	2,850	3,000	3,150
1310-425-07-0000	Business - Monitor	180,000	147,403	180,000	180,000	180,000	180,000
1310-450-03-0000	Business-Material+Supply	1,540	1,141	2,000	2,000	2,000	2,000
1310-490-03-0000	BOCES-Business	29,232	12,422	15,000	16,000	17,000	18,000
	1310 Business Administration - Function Subtotal	446,985	396,700	416,792	474,050	480,941	488,872
AUDIT SERVICES							
1320-400-01-0000	Audit-Contractual	166,080	115,200	135,000	138,000	141,000	144,000
	1320 Auditing - Function Subtotal	166,080	115,200	135,000	138,000	141,000	144,000
TREASURER & ACCOUNTING							
1325-161-01-0000	Treasurer Salaries	92,931	76,098	95,000	30,000	30,000	30,000
1325-161-03-0000	Accounting Salaries	251,358	229,400	247,456	359,969	374,300	393,139
1325-425-01-0000	Treasurer-Conference+Travel	9,394	540	500	550	600	650
	1325 Treasurer - Function Subtotal	353,684	306,037	342,956	390,519	404,900	423,789
PURCHASING							
1345-161-03-0000	Purchasing - Salaries	51,937	51,081	51,081	51,978	52,628	53,286
1345-400-03-0000	Purchasing - Contractual	8,983	8,490	7,400	7,650	7,800	7,950
1345-490-03-0000	Purchasing - BOCES	3,966	3,800	5,000	4,120	4,250	4,450
	1345 Purchasing - Function Subtotal	64,886	63,371	63,481	63,748	64,678	65,686

WYANDANCH UFSD - Five Year Fiscal Plan

Budget Account	Description	DETAILED BUDGET					
		2020-21 Actual Budget as of 6/30/21	2020-21 Final Expenditures	2021-22 Actual Budget 7/1/2021	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed
LEGAL SERVICES							
1420-400-01-0000	Legal-Contractual	419,500	418,887	370,000	410,000	425,000	435,000
1420-400-03-0000	Legal-Contractual	69,709	66,699	75,000	60,000	65,000	70,000
	1420 Legal - Function Subtotal	489,209	485,586	445,000	470,000	490,000	505,000
HUMAN RESOURCES							
1430-150-04-0000	HR Administration	211,303	208,744	208,745	200,000	203,000	206,500
1430-161-04-0000	HR Clerical Salaries	324,085	292,901	292,809	297,955	301,680	305,451
1430-400-04-0000	Personnel-Contractual	64,014	34,728	39,545	40,000	41,000	42,000
1430-425-04-0000	Personnel-Conf+Travel	5,406	130	5,500	3,750	4,000	4,200
1430-450-04-0000	Personnel-Material+Supplies	3,160	1,400	2,000	2,200	2,400	2,600
1430-490-04-0000	BOCES-Personnel	36,987	32,385	68,571	38,100	39,250	40,400
	1430 Personnel - Function Subtotal	644,955	570,287	617,170	582,005	591,330	601,151
PUBLIC INFORMATION							
1480-400-01-0000	Public Info-Contractual	35,400	0	5,000	5,250	5,500	5,750
1480-490-01-0000	Public Info-BOCES	27,334	27,334	48,000	49,000	49,735	50,481
	1480 Public Information and Services - Function Subtotal	62,734	27,334	53,000	54,250	55,235	56,231
CUSTODIAL SERVICES							
1620-160-07-1620	Plant Facility Management	243,922	238,927	242,510	193,317	196,216	199,160
1620-162-07-1623	Custodial Salaries	54,000	53,847	142,593	65,120	66,748	68,417
1620-162-09-1623	Custodial Salaries	439,381	377,305	402,662	362,704	376,824	394,250
1620-162-10-1623	Custodial Salaries	190,389	189,670	198,682	230,122	235,080	242,206
1620-162-11-1623	Custodial Salaries	258,910	256,598	233,884	280,024	290,826	298,596
1620-162-12-1623	Custodial Salaries	258,127	256,692	263,724	364,154	380,913	394,955
1620-163-03-0000	Security Salaries - Director	1,000	1,000	0	127,000	128,905	130,838
1620-163-03-1665	Substitute Security	80,308	55,203	83,730	100,000	100,000	100,000
1620-163-09-1665	Security Salary:Non Instr	120,588	97,939	111,687	116,591	118,631	120,704
1620-163-09-2255	Part Time Monitors	0	0	120,060	157,500	157,500	157,500
1620-163-09-2955	Non-Instructional Salaries ESSR	48,661	48,661	0	0	0	0
1620-163-10-1665	Security Salary:Non Instr	114,782	57,638	100,767	118,913	120,399	121,904
1620-163-10-2255	Part Time Monitors	36,728	4,043	65,520	67,500	67,500	67,500
1620-163-11-1665	Security Salary:Non Instr	161,100	132,835	214,990	251,080	254,219	257,397
1620-163-11-2255	Part Time Monitors	12,038	988	43,560	56,250	56,250	56,250
1620-163-11-2955	Non-Instructional Salaries ESSR	9,406	9,406	0	0	0	0
1620-163-12-1665	Security Salary:Non Instr	212,844	210,037	271,826	327,399	336,262	344,722
1620-163-12-2255	Part Time Monitors	11,116	0	43,560	22,500	22,500	22,500
1620-163-12-2955	Non-Instructional Salaries ESSR	10,444	10,444	0	0	0	0
1620-167-07-1623	Substitute Custodial	107,700	115,515	100,000	90,000	93,000	95,000
1620-168-03-1665	Security Overtime	3,837	201	25,000	25,000	25,000	25,000
1620-168-07-1623	Custodial O/T	3,148	3,872	25,000	5,000	5,000	5,000
1620-168-09-1623	Custodial O/T	1,825	1,825	0	0	0	0
1620-168-09-1665	Security Overtime	57	0	0	2,000	2,500	3,000
1620-168-10-1623	Custodial O/T	1,821	1,821	0	0	0	0
1620-168-10-1665	Security Overtime	814	369	0	2,000	2,500	3,000
1620-168-11-1623	Custodial O/T	780	780	0	0	0	0
1620-168-11-1665	Security Overtime	44,499	46,727	0	10,000	11,000	12,000
1620-168-12-1623	Custodial O/T	1,095	1,095	0	0	0	0
1620-168-12-1665	Security Overtime	217	131	0	15,000	16,000	17,000
1620-200-07-1623	Custodial-Equipment	24,264	21,319	185,000	50,000	50,000	50,000
1620-400-03-1665	Security-Contractual	12,577	5,327	13,000	15,000	15,000	15,000
1620-400-07-0000	Building Lease	230,552	214,221	225,000	231,665	250,000	255,000

WYANDANCH UFSD - Five Year Fiscal Plan

DETAILED BUDGET		2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Account	Description	Actual Budget as of 6/30/21	Final Expenditures	Actual Budget 7/1/2021	Proposed	Proposed	Proposed
1620-400-07-1620	Supervisor-Contractual	593	500	20,000	2,000	2,000	2,000
1620-400-07-1623	Custodial-Contractual	1,085	895	10,000	4,000	4,000	4,000
1620-400-09-1623	Custodial-Contractual	462	0	0	0	0	0
1620-400-10-1623	Custodial-Contractual	420	0	0	0	0	0
1620-400-11-1620	Supervisor-Contractual	2,310	0	0	0	0	0
1620-400-11-1623	Custodial-Contractual	462	0	0	0	0	0
1620-400-12-1620	Supervisor-Contractual	1,898	0	0	0	0	0
1620-400-12-1623	Custodial-Contractual	672	0	0	0	0	0
1620-430-07-1624	Utilities-Other	20,217	6,863	20,000	20,000	22,500	22,500
1620-431-07-1624	Utilities-Heating	156,335	133,246	200,000	183,500	187,000	190,000
1620-432-07-1624	Utilities-Water	15,787	11,362	16,000	16,000	16,350	16,700
1620-433-07-1624	Utilities-Telecom	83,172	79,457	88,000	88,000	89,500	92,000
1620-434-07-1624	Utilities-Electric	458,000	480,288	528,000	565,000	575,000	580,000
1620-450-07-1620	Supervisor-Mat+Supply	51	0	500	500	500	500
1620-450-07-1623	Custodial-Mat+Supply	154,225	108,246	195,000	179,000	181,000	184,000
1620-450-09-1620	Supervisor-Mat+Supply	124	0	0	0	0	0
1620-450-10-1620	Supervisor-Mat+Supply	105	0	0	0	0	0
1620-450-11-1620	Supervisor-Mat+Supply	116	95	0	0	0	0
1620-450-12-1620	Supervisor-Mat+Supply	168	0	0	0	0	0
1620 Operation of Plant - Function Subtotal		3,593,130	3,235,389	4,190,255	4,343,838	4,456,624	4,548,598
MAINTENANCE							
1621-162-07-1621	Maint. Mech Salaries	190,323	171,203	195,862	203,685	210,821	218,267
1621-162-07-1622	Groundkeepers Salaries	182,341	165,451	131,673	135,299	137,638	140,022
1621-168-07-1621	Maintenance Mech O/T	5,717	5,717	5,000	6,000	6,200	6,400
1621-168-07-1622	Groundskeeper O/T	1,872	1,872	3,500	4,000	4,200	4,400
1621-200-07-1621	Maintenance-Equipment	31,789	31,789	20,000	25,000	25,000	27,500
1621-400-07-1621	Maintenance-Contractual	442,559	328,323	285,000	325,000	330,000	340,000
1621-400-07-1622	Grounds-Contractual	45,437	25,863	60,000	60,000	60,000	60,000
1621-400-07-1630	B&G Vehicle Repairs	15,743	15,044	15,000	16,000	16,000	16,000
1621-450-07-1621	B&G - Contract Vehicles	0	0	0	0	0	0
1621-450-07-1622	Maintenance-Mat+Supply	75,586	71,250	58,000	78,000	80,000	82,000
1621-450-07-1622	Grounds-Material+Supply	20,464	13,325	25,000	26,000	26,750	27,500
1621 Maintenance of Plant - Function Subtotal		1,011,831	829,835	799,035	878,984	896,610	922,089
PRINTING							
1670-400-07-0000	Printing-Contractual B&G	24,650	23,601	25,000	26,000	27,000	28,000
1670-400-15-0000	Printing-Contractual Tech	20,062	19,963	20,062	23,000	24,250	25,000
1670-450-07-0000	Printing-Mat+Supply-B&G	5,250	0	5,300	2,000	2,000	2,000
1670-450-15-0000	Printing-Mat+Sup-Tech	37,688	35,435	37,688	42,000	43,500	45,000
1670 Central Printing & Mailing - Function Subtotal		87,650	78,998	88,050	93,000	96,750	100,000
DATA PROCESSING							
1680-161-15-0000	Net and System Salaries	236,229	158,079	98,231	100,839	103,682	105,892
1680-400-03-0000	Central Data-Contractual	40,950	40,318	41,000	42,500	45,000	47,000
1680-400-15-0000	Central Data-Contractual	41,370	29,022	40,000	41,500	43,000	44,500
1680-425-15-0000	Conference & Travel	1,050	0	1,050	1,100	1,150	1,200
1680-450-15-0000	Materials & Supplies	1,208	403	1,208	1,200	1,300	1,400
1680-490-15-0000	BOCES-Central Data	382,950	342,869	385,000	390,000	395,000	400,000
1680 Central Data Processing - Function Subtotal		703,757	570,691	566,489	577,139	589,132	599,992

WYANDANCH UFSD - Five Year Fiscal Plan

Budget Account	Description	DETAILED BUDGET					
		2020-21 Actual Budget as of 6/30/21	2020-21 Final Expenditures	2021-22 Actual Budget 7/1/2021	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed
INSURANCE, MISCELLANEOUS, BOCES ADMIN							
1910-400-03-0000	Contractual and Other	508,062	501,303	525,000	530,000	540,000	540,000
	1910 Unallocated Insurance - Function Subtotal	508,062	501,303	525,000	530,000	540,000	540,000
1920-400-01-0000	Contractual and Other	37,628	24,471	35,000	30,000	31,000	32,000
	1920 School Association Dues - Function Subtotal	37,628	24,471	35,000	30,000	31,000	32,000
1930-400-01-0000	Contractual and Other	10,500	0	11,000	10,000	10,000	10,000
1930-400-03-0000	Contractual and Other	62,600	62,600	60,000	50,000	50,000	50,000
	1930 Judgments and Claims - Function Subtotal	73,100	62,600	71,000	60,000	60,000	60,000
1981-490-03-0000	BOCES-Admin Costs	213,344	213,344	220,000	224,300	233,127	240,121
	1981 BOCES Administrative Costs - Function Subtotal	213,344	213,344	220,000	224,300	233,127	240,121
CURRICULUM DEVELOPMENT							
2010-150-05-0000	Admin Salaries	513,338	455,894	478,498	349,128	353,492	357,911
2010-150-06-0000	PPS Admin Salary	169,873	163,723	163,723	166,600	168,683	170,791
2010-150-21-0000	Admin Salaries	150,451	0	0	0	0	0
2010-161-05-0000	Clerical Salaries - Admin	115,374	86,335	88,418	92,462	96,139	99,530
2010-161-06-0000	Clerical Salaries - PPS	0	0	43,387	0	0	0
2010-161-09-0000	Clerical Salaries - LFH	66,218	29,987	30,511	31,578	32,513	33,466
2010-161-10-0000	Clerical Salaries - MLK	73,629	29,987	30,511	31,578	32,513	33,466
2010-161-12-0000	Clerical Salaries - HS	46,669	35,249	34,582	39,325	40,896	42,501
2010-161-21-0000	Clerical Salaries - Central Reg	94,815	92,156	157,575	85,051	88,276	91,567
2010-165-04-0000	Non-Inst. Staff: Other	5,188	0	0	0	0	0
2010-400-05-0000	Contractual and Other	17,850	10,022	18,000	19,500	21,000	22,000
2010-425-05-0000	Contractual and Other	5,250	520	0	5,000	5,250	5,500
2010-425-05-2164	Conference & Travel	2,625	0	0	2,700	2,900	3,000
2010-425-16-0000	Contractual and Other	3,200	0	0	0	0	0
2010-450-05-0000	Materials & Supplies	5,300	4,804	4,800	4,900	5,000	5,200
2010-450-05-2164	Materials & Supplies	2,625	2,599	0	0	0	0
2010-450-16-0000	Materials & Supplies	3,675	3,567	3,500	3,600	3,700	3,800
2010-490-05-0000	BOCES - Curriculum Development	12,756	12,756	13,100	13,250	13,500	14,000
	2010 Curriculum Devel and Suprvsn - Function Subtotal	1,288,837	927,599	1,066,605	844,673	863,862	882,731
BUILDING SUPERVISION							
2020-150-09-0000	Principal LFH Salaries	292,592	179,318	319,591	500,761	507,020	513,358
2020-150-10-0000	Principal MLK Salaries	333,930	329,386	325,091	327,497	331,591	335,736
2020-150-11-0000	Principal MLO Salaries	362,463	341,341	341,341	335,312	339,504	343,748
2020-150-12-0000	Principal HS Salaries	331,082	327,841	324,841	491,094	497,233	503,448
2020-161-09-0000	Clerical LFH Salaries	146,247	144,213	146,310	151,015	155,064	159,191
2020-161-10-0000	Clerical MLK Salaries	90,873	90,632	93,068	96,694	99,964	103,303
2020-161-11-0000	Clerical MLO Salaries	180,337	177,643	179,715	185,363	190,201	194,769
2020-161-12-0000	Clerical HS Salaries	177,634	165,859	172,488	175,519	177,713	179,934
2020-167-04-0000	Clerical Sub Salaries	31,138	33,230	15,000	15,500	16,000	16,750
2020-200-09-0000	Equipment - LFH	0	0	5,000	5,000	5,000	5,000
2020-200-10-0000	Equipment - MLK	0	0	5,000	5,000	5,000	5,000
2020-200-11-0000	Equipment - MLO	0	0	5,000	10,000	10,000	10,000
2020-200-12-0000	Equipment - HS	0	0	20,000	20,000	20,000	20,000
2020-400-09-0000	Contractual and Other	2,625	0	2,625	2,700	2,750	2,850
2020-400-10-0000	Contractual and Other	2,625	0	2,500	2,600	2,725	2,850
2020-400-11-0000	Contractual and Other	2,625	0	2,000	2,200	2,300	2,400
2020-400-12-0000	Contractual and Other	9,619	6,174	6,000	6,200	6,300	6,450
2020-425-09-0000	Contractual and Other	0	0	1,050	1,100	1,100	1,150

WYANDANCH UFSD - Five Year Fiscal Plan

DETAILED BUDGET		2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Account	Description	Actual Budget as of 6/30/21	Final Expenditures	Actual Budget 7/1/2021	Proposed	Proposed	Proposed
2020-425-10-0000	Contractual and Other	1,050	0	1,000	1,100	1,100	1,150
2020-425-11-0000	Contractual and Other	1,050	385	1,100	1,100	1,100	1,150
2020-425-12-0000	Contractual and Other	1,050	0	2,000	1,100	1,100	1,150
2020-450-09-0000	Materials & Supplies	10,500	9,879	10,500	11,000	11,500	11,500
2020-450-10-0000	Materials & Supplies	11,000	10,566	11,000	11,500	12,000	12,000
2020-450-11-0000	Materials & Supplies	15,537	14,694	20,000	20,500	21,000	22,000
2020-450-12-0000	Materials & Supplies	12,568	7,028	18,000	18,200	18,700	18,700
2020 Supervision-Regular School - Function Subtotal		2,016,546	1,838,187	2,030,220	2,398,056	2,435,965	2,473,586
RESEARCH, PLANNING & DEVELOPMENT							
2060-490-05-0000	BOCES- Research, Plannning, Evaluation	21,130	23,618	24,000	24,600	25,250	26,000
2060 Research, Planning & Evaluation - Function Subtotal		21,130	23,618	24,000	24,600	25,250	26,000
INSERVICE							
2070-400-04-3000	WTAA TUITION REIMBURSMENT	5,250	2,250	5,000	5,250	5,250	5,250
2070-400-04-3001	WASA TUITION REIMBURSMENT	5,250	0	5,000	5,250	5,250	5,250
2070-490-05-0000	BOCES Services	542	677	0	1,500	1,500	1,500
2070 Inservice Training-Instruction - Function Subtotal		11,042	2,927	10,000	12,000	12,000	12,000
REGULAR EDUCATION							
2110-120-09-2101	Teacher Salaries, LFH	2,205,404	2,205,404	2,356,053	2,569,695	2,646,511	2,719,742
2110-120-09-2124	Teacher Salaries, ESL, LFH	452,497	448,832	542,556	608,390	629,600	649,627
2110-120-09-2160	Teacher Salaries, Art, LFH	64,606	64,168	67,859	71,366	73,875	77,800
2110-120-09-2162	Teacher Salaries, Music, LFH	0	0	75,000	89,956	94,089	98,022
2110-120-09-2164	Teacher Salaries, PE, LFH	203,278	202,730	282,719	281,264	291,076	299,676
2110-120-09-2955	Teacher Salaries, ESSER	96,327	96,327	0	0	0	0
2110-120-10-2101	Teacher Salaries, MLK	2,215,325	2,215,325	2,355,944	2,279,811	2,367,772	2,433,479
2110-120-10-2124	Teacher Salaries, ESL, MLK	359,359	359,359	507,075	397,338	406,653	423,076
2110-120-10-2160	Teacher Salaries, Art, MLK	67,021	67,021	70,659	72,963	76,839	80,494
2110-120-10-2162	Teacher Salaries, Music, MLK	70,680	69,786	72,241	75,890	79,500	83,328
2110-120-10-2164	Teacher Salaries, Art, MLK	224,541	221,947	227,871	230,706	234,156	237,655
2110-120-10-2955	Teacher Salaries, ESSER	74,211	74,211	0	0	0	0
2110-120-11-2101	Teacher Salaries, Elem, MS	482,208	482,208	639,765	597,934	622,603	646,004
2110-130-11-2121	Teacher Salaries, Home & Career, MS	106,402	104,209	107,730	109,364	111,297	113,260
2110-130-11-2122	Teacher Salaries, Health, MS	106,490	105,727	110,282	111,941	113,906	115,903
2110-130-11-2123	Teacher Salaries, Foreign Lang, MS	174,156	173,879	179,392	184,260	189,815	195,534
2110-130-11-2124	Teacher Salaries, ESL, MS	249,834	249,834	351,204	379,015	398,817	418,472
2110-130-11-2125	Teacher Salaries, English, MS	202,873	201,763	294,429	224,604	230,717	234,172
2110-130-11-2126	Teacher Salaries, Math, MS	368,729	368,729	379,533	389,687	406,584	419,389
2110-130-11-2127	Teacher Salaries, Science, MS	247,182	247,182	257,475	291,157	300,617	310,141
2110-130-11-2128	Teacher Salaries, Social Studies, MS	273,770	273,447	281,346	287,644	306,177	312,838
2110-130-11-2160	Teacher Salaries, Art, MS	73,440	72,487	75,015	78,696	82,399	86,023
2110-130-11-2162	Teacher Salaries, Music, MS	172,137	171,095	176,522	181,567	187,374	193,598
2110-130-11-2164	Teacher Salaries, PE, MS	201,487	198,241	203,642	208,378	214,307	219,544
2110-130-12-2122	Teacher Salaries, Health, HS	105,515	103,402	105,137	106,635	114,850	116,286
2110-130-12-2123	Teacher Salaries, Foreign Lang, HS	254,059	234,708	273,702	282,355	291,151	300,855
2110-130-12-2124	Teacher Salaries, ESL, HS	271,261	261,140	308,659	386,220	400,484	424,134
2110-130-12-2125	Teacher Salaries, English, HS	442,186	442,186	504,279	478,827	494,369	510,491
2110-130-12-2126	Teacher Salaries, Math, HS	460,404	427,343	523,070	458,939	471,364	484,386
2110-130-12-2127	Teacher Salaries, Science, HS	794,197	782,859	880,385	763,247	779,400	794,818
2110-130-12-2128	Teacher Salaries, Social Studies, HS	465,633	465,404	558,772	585,748	603,505	620,792
2110-130-12-2160	Teacher Salaries, Art, HS	75,418	75,418	155,671	84,177	88,554	92,219
2110-130-12-2162	Teacher Salaries, Music, HS	87,586	87,373	166,627	95,129	99,175	103,487
2110-130-12-2164	Teacher Salaries, PE, HS	288,108	285,077	296,764	301,926	309,234	316,425
2110-133-07-2162	Chaperones	182	0	0	0	0	0

WYANDANCH UFSD - Five Year Fiscal Plan

Budget Account	Description	DETAILED BUDGET					
		2020-21 Actual Budget as of 6/30/21	2020-21 Final Expenditures	2021-22 Actual Budget 7/1/2021	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed
2110-133-10-2172	Teacher Salaries, Reading, MLK	45,152	5,434	0	0	0	0
2110-134-09-2111	Teacher Aides, LFH	0	0	120,000	93,316	99,311	103,984
2110-134-10-2111	Teacher Aides, MLK	0	0	48,000	53,282	55,028	56,828
2110-134-11-2111	Teacher Aides, MLO	0	0	48,000	53,282	55,028	56,828
2110-134-12-2111	Teacher Aides, HS	0	0	24,000	26,641	27,514	28,414
2110-135-04-2103	Substitute Teach Asst.	67,679	2,997	0	5,500	5,500	5,500
2110-136-12-2102	Instruct Coord Stipends - HS	22,929	7,354	0	0	0	0
2110-137-05-2180	Achieve Now Home Inst	25,939	0	75,000	72,000	75,000	78,000
2110-137-16-2180	Home Tutor	15,563	0	75,000	75,000	75,000	75,000
2110-140-04-2103	Substitute Teacher Salaries	172,508	142,749	280,000	284,000	288,000	292,000
2110-141-04-2103	Teacher Coverages	65,710	87,281	65,000	65,700	66,500	67,400
2110-200-05-0000	Equipment	50,000	5,121	20,000	65,000	75,000	85,000
2110-200-05-2162	Equipment - Band	0	0	20,000	20,000	21,000	22,000
2110-200-10-2101	Equipment - MLK	0	0	10,000	10,000	10,500	11,000
2110-200-11-2102	Equipment - MLO	0	0	10,000	10,000	10,500	11,000
2110-400-04-2103	Teacher Contract Fringes	52,500	0	0	0	0	0
2110-400-05-2101	Contractual and Other	115,500	14,333	90,000	115,500	115,500	115,500
2110-400-05-2162	Band Contractual	10,500	0	5,000	11,000	12,000	12,500
2110-400-06-2180	Contractual and Other	60,115	25,695	65,000	78,500	81,000	84,000
2110-400-12-2162	Contractual and Other - Band	0	0	2,000	2,000	2,000	2,000
2110-420-09-2101	Contractual and Other	8,500	8,490	8,500	8,500	9,000	9,000
2110-420-10-2101	Contractual and Other	8,500	5,473	8,500	8,500	9,000	9,000
2110-420-11-2102	Contractual and Other	8,500	4,123	8,500	8,500	9,000	9,000
2110-420-12-2102	Contractual and Other	8,500	0	8,500	8,500	9,000	9,000
2110-425-05-2162	Music Conf & Travel	2,100	5,000	0	5,000	5,500	6,000
2110-425-09-2101	Contractual and Other	4,250	295	0	1,000	1,000	1,000
2110-425-10-2101	Contractual and Other	103	0	0	1,000	1,000	1,000
2110-425-11-2102	Contractual and Other	5,250	0	0	1,000	1,000	1,000
2110-425-12-2102	Contractual and Other	5,250	0	0	1,000	1,000	1,000
2110-450-09-2101	Materials & Supplies	16,475	16,045	16,245	16,500	17,000	17,500
2110-450-09-2162	Materials & Supplies - Band	3,625	3,611	3,625	3,650	3,700	3,775
2110-450-09-2164	Materials & Supplies	2,625	2,073	2,625	2,700	2,750	2,800
2110-450-10-2101	Materials & Supplies	16,251	16,251	16,100	16,350	16,500	16,750
2110-450-10-2162	Materials & Supplies	2,100	1,937	2,100	2,200	2,250	2,300
2110-450-10-2164	Materials & Supplies	2,625	2,543	2,500	2,700	2,750	2,800
2110-450-11-2102	Materials & Supplies	15,750	13,125	12,000	13,000	14,000	15,000
2110-450-11-2121	Materials & Supplies	0	0	3,000	3,150	3,300	3,500
2110-450-11-2122	Materials & Supplies	1,050	0	1,000	1,000	1,000	1,000
2110-450-11-2124	Materials & Supplies	0	0	2,000	2,200	2,400	2,600
2110-450-11-2125	Materials & Supplies	0	0	2,000	2,200	2,400	2,600
2110-450-11-2126	Materials & Supplies	0	0	500	500	500	500
2110-450-11-2127	Materials & Supplies	0	0	2,000	2,200	2,400	2,600
2110-450-11-2128	Materials & Supplies	0	0	2,000	2,200	2,400	2,600
2110-450-11-2160	Materials & Supplies	213	0	2,000	2,200	2,400	2,600
2110-450-11-2162	Materials & Supplies	1,050	0	2,000	2,200	2,400	2,600
2110-450-11-2164	Materials & Supplies	2,625	0	2,000	2,200	2,400	2,600
2110-450-12-2102	Materials & Supplies	11,275	0	12,000	12,000	12,500	13,000
2110-450-12-2160	Materials & Supplies	0	0	2,000	2,200	2,400	2,600
2110-450-12-2162	Materials & Supplies	2,100	1,349	2,000	2,200	2,400	2,600
2110-450-12-2164	Materials & Supplies	2,625	0	1,000	1,100	1,200	1,300
2110-470-06-2103	Tuition Pd To NYS Pub Sch, GE	310,004	184,701	315,000	330,000	355,500	380,000
2110-472-06-2103	Charter School Tuition	0	0	0	3,410,656	4,930,075	6,538,173
2110-480-05-2103	Textbooks	6,825	6,825	10,000	10,000	10,000	10,000
2110-480-09-2101	Textbooks	78,975	78,181	100,000	100,000	105,000	11,000
2110-480-10-2101	Textbooks	92,607	92,546	100,000	100,000	105,000	11,000

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Budget Account	Description	DETAILED BUDGET					
		2020-21 Actual Budget as of 6/30/21	2020-21 Final Expenditures	2021-22 Actual Budget 7/1/2021	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed
2110-480-11-2102	Textbooks	86,450	68,285	100,000	100,000	105,000	11,000
2110-480-12-2102	Textbooks	73,500	69,493	100,000	100,000	105,000	11,000
2110-490-05-2103	BOCES Services	360,648	268,259	260,000	329,000	340,000	351,000
2110 Teaching-Regular School - Function Subtotal		13,780,954	12,978,391	15,454,073	18,922,856	20,991,273	22,711,420
SPECIAL EDUCATION							
2250-120-09-2250	Teacher Salaries, K-6	700,619	619,216	730,903	740,789	769,519	811,517
2250-120-09-2255	Teacher Salaries, K-6	57,534	56,404	57,370	61,532	62,301	63,080
2250-120-09-2256	Teacher Salaries, K-6	205,027	202,565	210,368	215,203	221,135	226,471
2250-120-09-2955	Teacher Salaries, K-6, ESSER	27,795	27,795	0	0	0	0
2250-120-10-2250	Teacher Salaries, K-6	940,997	934,471	1,033,158	1,101,905	1,129,596	1,157,058
2250-120-10-2255	Teacher Salaries, K-6	57,534	56,404	57,370	61,532	62,301	63,080
2250-120-10-2256	Teacher Salaries, K-6	144,028	144,028	146,256	151,489	155,922	160,874
2250-120-10-2955	Teacher Salaries, K-6, ESSER	27,785	27,785	0	0	0	0
2250-130-11-2250	Teacher Salaries, 7-12	954,296	939,365	1,047,104	1,002,692	1,031,162	1,071,091
2250-130-11-2256	Teacher Salaries, 7-12	121,043	118,119	119,596	120,792	122,302	123,831
2250-130-12-2250	Teacher Salaries, 7-12	957,971	944,613	960,953	920,724	939,656	959,480
2250-130-12-2256	Teacher Salaries, 7-12	1,167	1,125	0	0	0	0
2250-133-10-2256	Speech Salaries, 7-12	1,167	1,125	75,000	75,000	75,000	75,000
2250-133-12-2256	Speech HS Salaries	56,834	55,461	57,280	58,420	59,151	59,890
2250-134-09-2250	Teaching Assistant	235,073	215,680	277,044	277,227	280,692	284,201
2250-134-09-2251	Teacher Aide	224,945	148,679	277,640	324,396	336,527	346,844
2250-134-10-2250	Teaching Assistant	327,140	318,216	322,330	380,698	385,457	390,296
2250-134-10-2251	Teacher Aide	48,761	39,962	152,645	139,085	142,037	144,750
2250-134-11-2250	Teaching Assistant	308,303	251,524	301,537	307,600	311,445	315,338
2250-134-11-2251	Teacher Aide	188,013	96,499	123,813	125,225	126,790	128,375
2250-134-12-2250	Teaching Assistant	199,848	101,937	195,065	147,534	149,378	151,246
2250-134-12-2251	Teacher Aide	84,425	18,305	61,532	60,991	63,382	65,265
2250-135-10-2320	SpecEd Instr Staff - Hourly	5,000	3,553	0	6,000	6,000	6,000
2250-200-06-0000	SpecEd - Equipment	0	0	4,000	4,000	4,500	4,500
2250-400-06-0000	Special Ed Contracts	2,337,532	2,088,220	2,590,318	2,654,750	2,721,119	2,789,147
2250-450-06-0000	Materials/Supplies/Tests	21,259	6,779	21,684	21,000	21,000	21,000
2250-450-09-0000	Materials & Supplies	5,020	5,009	4,200	4,200	4,300	4,300
2250-450-09-2256	Materials & Supplies	1,050	1,028	1,050	1,050	1,150	1,150
2250-450-10-0000	Materials & Supplies	4,200	3,874	4,200	4,200	4,300	4,300
2250-450-10-2256	Materials & Supplies	1,050	906	1,050	1,050	1,150	1,150
2250-450-11-0000	Materials & Supplies	5,250	0	5,250	5,250	5,350	5,350
2250-450-11-2256	Materials & Supplies	1,050	0	1,050	1,050	1,150	1,150
2250-450-12-0000	Materials & Supplies	5,250	0	5,250	5,250	5,350	5,350
2250-450-12-2256	Materials & Supplies	525	0	525	1,050	1,150	1,150
2250-470-06-0000	Tuition Pd To NYS Pub Sch, SE	285,547	373,097	280,500	390,000	397,000	405,000
2250-490-06-0000	BOCES Services	6,615,014	6,093,284	6,813,464	7,017,868	7,228,404	7,445,256
2250 Prg For Sdnts w/Disabilities - Function Subtotal		15,158,055	13,895,026	15,939,505	16,322,938	16,758,514	17,224,773
OCCUPATIONAL EDUCATION							
2280-130-12-0000	Teacher Salaries, 7-12	94,120	93,501	97,856	101,894	106,161	107,944
2280-450-11-0000	Materials & Supplies	2,100	575	2,000	2,100	2,200	2,300
2280-490-05-0000	BOCES Services	898,768	714,780	900,000	953,503	982,108	1,011,571
2280 Occupational Education(Grades 9-12) - Function Subtotal		994,988	808,856	999,856	1,057,497	1,090,469	1,121,815

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		2020-21 Actual Budget as of 6/30/21	2020-21 Final Expenditures	2021-22 Actual Budget 7/1/2021	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed
SPECIAL SCHOOLS							
2330-135-10-2320	Salaries, Summer School	62,254	23,263	30,000	140,000	140,000	140,000
2330-137-12-2385	J.R.O.T.C. Salaries	191,063	80,034	189,413	191,045	193,911	196,820
2330-200-12-2320	Summer School - Equipment	0	0	2,000	2,000	2,000	2,000
2330-400-12-2385	Contractual and Other	11,509	0	5,000	5,000	5,000	5,000
2330-420-12-2385	Contractual and Other	2,624	0	5,000	5,000	5,000	5,000
2330-425-12-2385	Contractual and Other	1,050	0	2,000	2,100	2,200	2,300
2330-450-12-2385	Materials & Supplies	1,050	0	2,000	2,000	2,000	2,500
2330-490-05-0000	BOCES Services	63,930	1,519	75,000	92,750	95,600	99,300
2330 Teaching-Special Schools - Function Subtotal		333,480	104,816	310,413	439,895	445,711	452,920
LIBRARY & AUDIO VISUAL							
2610-120-09-0000	Library Salaries, LFH	42,607	42,604	44,488	46,535	48,386	50,493
2610-120-10-0000	Library Salaries, MLK	42,624	42,604	44,488	46,535	48,386	50,492
2610-130-11-0000	Library Salaries, MS	111,180	109,470	110,839	111,947	113,347	114,764
2610-130-12-0000	Library Salaries, HS	106,490	105,727	112,532	111,941	113,906	115,903
2610-450-12-0000	Library Supplies & Materials	0	0	2,000	2,000	2,000	2,000
2610-450-09-0000	NYS Library Materials - LFH	0	0	4,600	4,600	4,600	4,600
2610-450-10-0000	NYS Library Materials - MLK	0	0	3,900	3,900	3,900	3,900
2610-450-11-0000	NYS Library Materials - MLO	0	0	4,000	6,000	6,000	6,000
2610-450-12-0000	NYS Library Materials - HS	0	0	5,000	8,000	8,000	8,000
2610-490-12-0000	BOCES Services	8,930	8,929	9,000	9,290	9,475	9,675
2610 School Library & AV - Function Subtotal		311,831	309,333	340,847	350,748	357,999	365,825
EDUCATIONAL TELEVISION							
2620-490-06-0000	BOCES Services	30,000	0	0	0	0	0
2620 Educational Television - Function Subtotal		30,000	0	0	0	0	0
COMPUTER-ASSISTED INSTRUCTION							
2630-130-11-0000	Technology Salaries, MS	137,686	137,423	145,934	161,354	168,999	176,033
2630-130-12-0000	Technology Salaries, HS	98,895	98,895	110,839	111,947	113,347	114,764
2630-200-15-0000	Equipment	117,841	63,099	65,000	200,000	200,000	200,000
2630-400-15-0000	Contractual and Other	292,478	289,559	190,000	276,015	285,000	285,000
2630-450-15-0000	Materials & Supplies	16,331	16,331	60,000	47,500	50,000	52,600
2630-450-15-2955	Materials & Supplies, ESSER	134,858	129,241	0	0	0	0
2630-450-15-2996	Materials & Supplies, GEER	48,560	48,560	0	0	0	0
2630-461-10-0000	Tech - SLAV Loan Program - MLK	0	0	1,000	1,050	1,100	1,150
2630-461-11-0000	Tech - SLAV Loan Program - MLO	0	-300	2,000	2,100	2,200	2,300
2630-461-12-0000	Tech - SLAV Loan Program - HS	0	0	1,000	1,050	1,100	1,150
2630-490-15-0000	BOCES Services	709,530	690,766	907,000	707,250	725,000	746,000
2630 Computer Assisted Instruction - Function Subtotal		1,556,178	1,473,574	1,482,773	1,508,266	1,546,746	1,578,996
ATTENDANCE SERVICES							
2805-130-12-0000	Attendance Teacher	0	0	75,000	78,518	82,299	86,216
2805-161-21-0000	Census Enumeration	46,513	45,979	47,292	43,593	45,218	46,877
2805-450-12-0000	Materials & Supplies	4,200	3,397	3,000	3,200	3,350	3,500
2805 Attendance-Regular School - Function Subtotal		50,713	49,375	125,292	125,312	130,867	136,594

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GUIDANCE							
2810-120-10-2810	Guidance Salaries, MLK	118,046	118,947	118,625	119,811	121,309	122,825
2810-130-11-2810	Guidance Salaries, MS	194,665	194,314	184,526	196,057	201,307	206,712
2810-130-12-2810	Guidance Salaries, HS	203,707	205,290	271,331	274,252	283,378	292,980
2810-133-12-0000	Guidance HS Salaries	1,114	0	0	0	0	0
2810-137-12-0000	Guidance Salaries 7-12	6,000	4,581	0	0	0	0
2810-137-12-2810	Guidance Salaries 7-12	5,000	0	0	0	0	0
2810-161-11-0000	Clerical Guid MLO Stry	78,454	78,045	78,045	79,416	80,409	81,414
2810-161-12-0000	Clerical Guid HS Stry	91,622	86,873	88,418	92,462	93,979	97,342
2810-400-11-0000	Contractual and Other	3,675	0	2,000	3,750	3,800	3,850
2810-450-11-0000	Materials & Supplies	3,675	2,984	4,000	4,000	4,000	4,000
2810-450-12-0000	Materials & Supplies	7,671	3,610	8,000	8,000	8,000	8,000
2810 Guidance-Regular School - Function Subtotal		713,629	694,643	754,945	777,749	796,181	817,123
HEALTH SERVICES							
2815-161-09-0000	Nurse Salaries, LFH	74,438	74,438	117,380	121,992	125,737	129,493
2815-161-10-0000	Nurse Salaries, MLK	53,070	52,207	53,350	54,379	55,335	55,209
2815-161-11-0000	Nurse Salaries - MS	41,961	41,961	57,405	59,721	61,792	63,654
2815-161-12-0000	Nurse Salaries, HS	72,179	70,284	73,480	76,094	78,384	85,788
2815-167-04-0000	Substitute Nurses	3,055	0	0	10,500	11,000	11,600
2815-200-09-0000	Nurses - Equipment - LFH	0	0	1,000	2,000	2,000	2,000
2815-200-10-0000	Nurses - Equipment - MLK	0	0	1,000	2,000	2,000	2,000
2815-200-11-0000	Nurses - Equipment - MLO	0	0	1,000	2,000	2,000	2,000
2815-200-12-0000	Nurses - Equipment - HS	0	0	1,000	2,000	2,000	2,000
2815-200-17-0000	Nurses - Equipment - Health & PE	0	0	1,000	2,000	2,000	2,000
2815-400-04-0000	Contractual and Other	70,000	49,451	63,000	73,000	77,000	82,000
2815-400-06-0000	Contractual and Other	168,883	157,758	257,200	265,000	272,300	285,000
2815-450-09-0000	Materials & Supplies	2,959	2,959	1,900	2,500	2,600	2,700
2815-450-10-0000	Materials & Supplies	1,900	893	1,900	2,500	2,600	2,700
2815-450-11-0000	Materials & Supplies	1,900	509	1,900	3,000	3,100	3,200
2815-450-12-0000	Materials & Supplies	1,900	1,547	1,900	3,000	3,100	3,200
2815-450-17-0000	Nurses-Materials & Supplies	1,400	647	1,400	3,000	3,100	3,200
2815 Health Svcs-Regular School - Function Subtotal		493,645	452,654	635,815	684,687	706,048	737,745
PSYCHOLOGICAL SERVICES							
2820-120-09-0000	Psych Salaries, LFH	112,634	112,091	114,004	115,703	117,714	119,756
2820-120-10-0000	Psych Salaries, MLK	1,744	1,744	44,971	0	0	0
2820-120-10-2955	Psych Salaries, MLK - ESSER	39,643	39,643	0	0	0	0
2820-130-11-0000	Psych Salaries, MS	113,149	112,273	116,828	118,553	120,600	122,680
2820-130-12-0001	Psych Salaries, HS	93,606	93,606	94,827	180,159	188,088	193,901
2820-133-12-0000	Transition Coordinator / CSE Chair	0	0	75,000	78,518	82,299	86,216
2820-450-06-0000	Materials & Supplies	5,250	0	5,000	5,150	5,300	5,450
2820 Psychological Svcs-Reg Schl - Function Subtotal		366,027	359,358	450,630	498,083	514,002	528,004

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		2020-21 Actual Budget as of 6/30/21	2020-21 Final Expenditures	2021-22 Actual Budget 7/1/2021	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed
SOCIAL WORK							
2825-120-09-2825	Social Work Salaries, LFH	0	0	97,244	107,907	113,556	119,252
2825-120-09-2955	Social Work Salaries, LFH - ESSER	17,126	17,126	0	0	0	0
2825-120-10-2825	Social Work Salaries, MLK	0	0	22,244	44,933	47,116	48,990
2825-120-10-2955	Social Work Salaries, MLK - ESSER	17,126	17,126	0	0	0	0
2825-130-05-2825	Social Work Salaries, District	0	0	75,000	81,283	85,152	89,127
2825-130-11-2825	Social Work Salaries, MS	1,010	1,010	137,543	0	0	0
2825-130-11-2955	Social Work Salaries, MS - ESSER	64,168	64,168	0	0	0	0
2825-130-12-2825	Social Work Salaries, HS	0	0	43,135	89,866	94,233	97,983
2825-130-12-2955	Social Work Salaries, HS - ESSER	40,088	40,088	0	0	0	0
2825-133-11-0000	Social Workers MLO	0	0	0	0	0	0
2825-160-04-0000	Drug & Alcohol Counselor	34,345	34,345	0	0	0	0
	2825 Social Work Svcs-Regular School - Function Subtotal	173,862	173,862	375,166	323,989	340,057	355,352
CO-CURRICULAR ACTIVITIES							
2850-136-11-0000	Club & Activity Stipends - MLO	0	0	30,087	30,538	30,997	31,461
2850-136-12-0000	Club & Activity Stipends - HS	0	0	68,133	69,155	70,195	71,250
2850-165-05-0000	District Translators	8,301	8,000	10,000	10,200	10,400	10,600
	2850 Co-Curricular Activ-Reg Schl - Function Subtotal	8,301	8,000	108,220	109,893	111,592	113,311
ATHLETICS							
2855-136-12-0000	Coaching and Supervision Stipends	194,814	173,704	145,000	199,715	202,211	204,739
2855-160-12-0000	Salary-Athletics - Director	36,000	0	163,723	166,600	168,683	170,791
2855-160-12-0001	Salary-Athletics - Clerical	0	0	0	40,000	40,000	40,000
2855-200-12-0000	Athletic Equipment	0	0	10,000	15,000	18,000	21,000
2855-400-12-0000	Contractual and Other	234,426	57,860	100,000	199,900	202,400	204,935
2855-450-12-0000	Materials & Supplies	61,382	3,493	40,000	40,000	40,000	40,000
	2855 Interscholastic Athletics-Reg Schl - Function Subtotal	526,623	235,057	458,723	661,215	671,294	681,465
TRANSPORTATION							
	Transportation Admin	16,872	16,872	0	0	0	0
	Transportation- Contractual	3,200	2,920	0	0	0	0
5510-400-08-0000	Transportation- Materials & Supplies	0	0	0	1,000	1,000	1,000
	5510 District Transportation Services - Function Subtotal	20,072	19,792	0	1,000	1,000	1,000
5530-450-08-4570	Materials & Supplies	0	0	0	0	0	0
	5530 Garage Building - Function Subtotal	0	0	0	0	0	0
5540-400-08-0000	Contractual and Other	8,925	6,520	5,000	7,000	7,200	7,500
	5540 Contract Transportation - Function Subtotal	8,925	6,520	5,000	7,000	7,200	7,500
5581-490-08-0000	BOCES Services	5,985,319	5,139,680	6,125,000	6,737,500	7,074,375	7,428,094
	5581 Transportation from Boces - Function Subtotal	5,985,319	5,139,680	6,125,000	6,737,500	7,074,375	7,428,094
	5500 Transportation - Function Subtotal	6,014,316	5,165,992	6,130,000	6,745,500	7,082,575	7,436,594
YOUTH SERVICES							
7310-161-15-7310	Youth Program	10,000	10,000	5,000	10,000	10,000	10,000
	7310 Youth Program - Function Subtotal	10,000	10,000	5,000	10,000	10,000	10,000

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		2020-21 Actual Budget as of 6/30/21	2020-21 Final Expenditures	2021-22 Actual Budget 7/1/2021	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed
BENEFITS							
9010-800-03-0000	Employee Benefits:ERS	852,460	650,318	963,000	1,028,432	1,057,406	1,087,480
	9010 State Retirement - Function Subtotal	852,460	650,318	963,000	1,028,432	1,057,406	1,087,480
9020-802-03-0000	Employee Benefits:TRS	2,542,217	2,215,359	2,778,000	3,050,418	3,141,179	3,230,976
	9020 Teachers' Retirement - Function Subtotal	2,542,217	2,215,359	2,778,000	3,050,418	3,141,179	3,230,976
9030-803-03-0000	Employee Benefits:FICA/MC	2,181,003	2,183,487	2,513,000	2,580,180	2,661,681	2,744,489
	9030 Social Security / Medicare- Function Subtotal	2,181,003	2,183,487	2,513,000	2,580,180	2,661,681	2,744,489
9040-804-04-0000	Employee Benefits: Workers Compensation	1,199,145	1,169,866	1,060,000	975,000	1,000,000	1,025,000
	9040 Workers' Compensation - Function Subtotal	1,199,145	1,169,866	1,060,000	975,000	1,000,000	1,025,000
9045-805-04-0000	Employee Benefits: Life Insurance	81,950	73,089	75,000	76,000	77,000	78,000
	9045 Life Insurance - Function Subtotal	81,950	73,089	75,000	76,000	77,000	78,000
9050-806-04-0000	Employee Benefits: NYS Unemployment	399,611	208,887	480,000	75,000	75,000	75,000
	9050 Unemployment Insurance - Function Subtotal	399,611	208,887	480,000	75,000	75,000	75,000
9055-807-04-0000	Employee Benefits: Disability Insurance	36,050	26,013	35,000	37,000	37,750	38,500
	9055 Disability Insurance - Function Subtotal	36,050	26,013	35,000	37,000	37,750	38,500
9060-808-04-0000	Employee Health Insurance	7,060,662	6,822,605	9,027,200	9,051,000	9,871,500	10,763,000
	9060 Hospital, Medical, Dental Insurance - Function Subtotal	7,060,662	6,822,605	9,027,200	9,051,000	9,871,500	10,763,000
9070-137-04-0000	Teacher Sick Buy Back	500,000	488,230	300,000	450,000	460,000	470,000
9070-137-04-0001	Teacher Retirement	425,628	0	438,000	450,000	460,000	470,000
9070-166-04-0000	WASA Sick Buy Back	45,128	67,948	21,000	50,000	50,000	50,000
9070-166-04-0001	WASA Retirement	1,186	0	29,757	25,000	25,000	25,000
9070-400-04-0000	Teacher Fringes - Other	105,000	0	0	0	0	0
	9070 Union Welfare Benefits - Function Subtotal	1,076,943	556,178	788,757	975,000	995,000	1,015,000
9089-809-04-0000	Employee Benefits: Health Declination	572,934	572,934	550,000	630,000	693,250	762,500
9089-810-04-0000	Employee Benefits: Health Declination	150,000	111,432	200,000	135,000	148,500	163,350
	9089 Other (specify) - Function Subtotal	722,934	684,367	750,000	765,000	841,750	925,850
DEBT SERVICE & OTHER OBLIGATIONS							
9710-600-03-0000	Principal - Library Bond	220,000	220,000	230,000	0	0	0
9710-700-03-0000	Interest - Library Bond	11,968	10,488	3,594	0	0	0
	9710 Serial Bonds-Other (specify) - Function Subtotal	231,968	230,488	233,594	0	0	0
9711-601-03-0000	Principal -QZAB Bonds	1,340,000	1,340,000	1,390,000	1,440,000	1,495,000	1,550,000
9710-701-03-0000	Interest - QZAB Bonds	455,767	455,767	403,585	349,422	293,251	233,411
	9711 Serial Bonds-School Construction - Function Subtotal	1,795,767	1,795,767	1,793,585	1,789,422	1,788,251	1,783,411
9760-700-03-0000	TAN Interest	250,000	86,879	275,000	125,000	125,000	125,000
	9760 Tax Anticipation Notes - Function Subtotal	250,000	86,879	275,000	125,000	125,000	125,000
9770-700-03-0000	RAN Interest	50,000	0	0	0	0	0
	9770 Revenue Anticipation Notes - Function Subtotal	50,000	0	0	0	0	0

WYANDANCH UFSD - Five Year Fiscal Plan

Budget Account	Description	DETAILED BUDGET					
		2020-21 Actual Budget as of 6/30/21	2020-21 Final Expenditures	2021-22 Actual Budget 7/1/2021	2022-23 Proposed	2023-24 Proposed	2024-25 Proposed
9713-600-03-0000	Capital Improvement Bond - 2023 - Principal - \$50M	0	0	0	0	550,000	1,375,000
9713-700-03-0000	Capital Improvement Bond - 2023 - Interest	0	0	0	0	416,813	659,073
	XXXX Capital Improvement Bond	0	0	0	0	966,813	2,034,073
9785-600-03-0000	Principal	362,522	362,522	383,222	405,104	428,235	0
9785-700-03-0000	Interest	90,166	90,166	69,466	47,584	24,452	0
	9785 Energy Performance Payments	452,687	452,687	452,688	452,688	452,687	0
9712-600-03-0000	Principal	0	0	150,000	274,625	279,250	288,625
9712-700-03-0000	Interest	0	0	181,094	54,250	48,625	42,625
	XXXX - 2020 Deficit Financing	0	0	331,094	328,875	327,875	331,250
9901-931-03-0000	Transfer to Special Aid Fund - Extended School Year	0	128,342	150,000	152,546	159,258	166,266
9950-990-03-0000	Transfer to Capital	0	0	2,380,000	2,000,000	2,000,000	1,000,000
Total GENERAL FUND		71,836,048	64,785,289	79,906,909	84,774,851	89,846,906	92,979,059
PROGRAM ENHANCEMENTS NOT YET DEFINED							
GROSS BUDGET ESTIMATE		71,836,048	64,785,289	79,906,909	86,390,329	97,412,834	99,708,010
Year-Over -Year Budget Increase					8.11%	12.76%	2.36%