



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Commissioner of Education
President of the University of the State of New York
89 Washington Avenue, Room 111
Albany, New York 12234

E-mail: commissioner@nysed.gov
Twitter: @NYSEDNews
Tel: (518) 474-5844
Fax: (518) 473-4909

January 11, 2023

Mr. Jarod Morris, President
Board of Education
Wyandanch Union Free School District
445 Dr. Martin Luther King Jr. Blvd.
Wyandanch, NY 11798

Dear Mr. Morris:

Consistent with the provisions of Chapter 18 of the Laws of 2020, I directed the Board of Education ("the board") of the Wyandanch Union Free School District ("the district") to work in collaboration with the monitor who has been assigned to the district by the Commissioner to prepare an annual update to the district's Financial Plan ("the plan") and submit it for my approval.

On October 12, 2022, the district conducted a public hearing and received community input concerning the plan. The board then approved the plan on October 19, 2022. The monitor has provided me with the updated plan and, in accordance with Chapter 18 of the Laws of 2020, I hereby approve it.

We appreciate the work that has gone into updating the plan to reflect current conditions in the district and commend the district for the progress it has made to ensure the long-term financial stability of the district. The New York State Education Department looks forward to supporting the district's implementation of the plan with fidelity, with the expectation that success in implementing the plan will contribute to improved student outcomes.

Sincerely,



Betty A. Rosa
Commissioner

cc: Gina Talbert, Superintendent
Jessica Reed, District Clerk
Al Chase, Monitor
Jim Baldwin, Sr. Deputy Commissioner, NYSED
Jason Harmon, Deputy Commissioner, NYSED
Ray Giamartino, Asst. Commissioner



WYANDANCH UNION FREE SCHOOL DISTRICT


Central Administration Building
1445 Dr. Martin L. King, Jr., Boulevard
Wyandanch, New York 11798-3997

OFFICE OF THE FISCAL MONITOR

Albert T. Chase

wyandanchmonitor@gmail.com

January 9, 2023

To: Board of Education
From: Al Chase 
Subject: Update of Long-Range Fiscal Plan

An update of the Long-Range Fiscal Plan of the Wyandanch UFSD has been completed.

The plan utilizes current budget data from the 2022-23 school year, and projects it forward through the 2027-28 year, making reasonable assumptions about both revenues and expenditures. These assumptions are based both in trend data, looking at expenses going back as far as 2015-16, as well as preliminary information from the NYS Education Department regarding future State Aid levels.

The expense projections of individual years do not include the addition of new staff, except for a few positions that were contemplated by Administration in its initial budget drafts from nearly a year ago, but not included in the final 2022-23 school budget. Increases in non-personnel items, such as equipment, materials and supplies are included, mainly to keep pace with expected inflationary trends.

The original long-range plan from 2020 had anticipated a bond referendum occurring in the next year, a prospect which now appears more remote. Therefore, I have pushed back the payment of debt to start in the 2024-25 school year, and increased the possible referendum amount to \$75 million to correspond with the increasing needs of the District facilities.

On the revenue side, anticipated State Aid receipts have been increased by a modest 1% each year, with two exceptions. The first is Foundation Aid. The NYSED is projecting a rather significant increase next year for Wyandanch in that aid category, as the third and final year of the total increase is expected in 2023-24. However, given the prospect of a recession, it is possible that the total expected increase may be delayed or phased in. For this reason, I have

chosen to phase in the anticipated increase over a two-year period, extending through 2024-25. The second category of funding not conforming to the 1% assumed increase is Building Aid. In connection with the assumption of increased debt service starting in 2024-25 is the related assumption that the District will receive increased Building Aid equal to 90% of the increased annual debt service amount. This is conservative in that the Wyandanch aid ratio in this category is actually 98%; however, there are usually expenses that may not be recognized by the State, therefore making the full reimbursement level not obtainable.

This plan also seeks to minimize tax increases and applies a small amount of accumulated undesignated fund balance to partially offset the impact of any tax levy increase.

At the end of the document entitled "Summary Budget", each year of the long-range plan includes a line of "Program Enhancements Yet To Be Itemized". This represents an estimated amount of money that is anticipated to be available for either new programs, or expansion or improvement of existing activities, beyond the current year universe of programs and staffing.

Please take note of the following caveats:

-This long-range plan is not a proposed budget for the 2023-24 year or beyond. This document represents my best estimate of the fiscal condition of the Wyandanch schools moving forward. The document has not been reviewed or discussed with the Superintendent or administration.

-A number of continuing activities are currently budgeted through the American Rescue Plan and other federal, non-recurring funds, which will expire by September 2024. Therefore, those activities which the school district wishes to continue will, in all likelihood, need to be moved to the General Fund budget which is represented by this document.

-Salaries that are contained in this projection include contractual steps, as applicable, as well as a percentage increase consistent with previously settled contracts, even where such contracts are still being negotiated. Variances from these assumptions can affect the bottom line in either direction.

-The rate of growth of the charter school, and its likely expansion beyond Grade 6 will have a substantial but undeterminable effect on both expenses and in-district staffing levels.

-As previously stated, the assumption for a bond referendum was estimated at \$75 million. The actual amount of any considered bond referendum will affect both projected expenditures and revenues.

Undoubtedly, the cost of other items, such as benefits and the like, will change over time, as will District programs and priorities, with the recognition of the fluctuation of dollar amounts being critical.

The bottom line: Given the most current financial data and outlook from New York State, it appears that the Wyandanch UFSD is positioned to allow for modest expansion of its educational

programs and services, providing that it is done in a logical, methodical, and thoughtful manner, with an emphasis on the long-term.

C: Dr. Gina Talbert
Mr. Richard Snyder

WYANDANCH UFSD
LONG-RANGE FISCAL PLAN
December 2022

SUMMARY BUDGET

| Functional Area | Description | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|-----------------|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | Actual | Proposed | Proposed | Proposed | Proposed | Proposed |
| 1010 | Board Of Education | 41,100 | 44,250 | 46,850 | 50,000 | 52,600 | 52,600 |
| 1040 | District Clerk | 56,845 | 52,850 | 53,711 | 54,684 | 55,568 | 56,414 |
| 1060 | District Meeting | 27,000 | 28,000 | 28,500 | 29,000 | 29,500 | 29,500 |
| 1240 | Chief School Administrator | 462,977 | 469,444 | 477,900 | 481,960 | 489,367 | 496,831 |
| 1310 | Business Administration | 568,850 | 577,400 | 583,841 | 591,422 | 597,995 | 606,511 |
| 1320 | Audit Services | 138,000 | 141,000 | 144,000 | 147,500 | 150,000 | 150,000 |
| 1325 | Treasurer / Accounting | 434,904 | 352,112 | 371,439 | 387,841 | 402,922 | 411,773 |
| 1345 | Purchasing | 63,748 | 67,817 | 68,953 | 70,027 | 71,114 | 71,114 |
| 1420 | Legal | 505,000 | 500,000 | 510,000 | 530,000 | 530,000 | 545,000 |
| 1430 | Human Resources | 577,530 | 591,944 | 603,032 | 611,950 | 623,152 | 629,755 |
| 1480 | Public Information and Services | 53,000 | 54,500 | 55,750 | 56,800 | 57,900 | 58,900 |
| 1620 | Operation of Plant | 3,315,514 | 3,349,135 | 3,438,067 | 3,542,603 | 3,630,491 | 3,707,674 |
| 1621 | Maintenance of Plant | 866,983 | 919,107 | 942,968 | 966,553 | 989,740 | 1,001,005 |
| 1622 | Security & Monitors | 1,504,174 | 1,654,974 | 1,695,044 | 1,736,990 | 1,765,291 | 1,786,541 |
| 1670 | Central Printing & Mailing | 85,479 | 90,000 | 93,500 | 97,250 | 101,500 | 101,500 |
| 1680 | Central Data Processing | 721,615 | 738,009 | 749,303 | 761,286 | 774,876 | 774,876 |
| 1910 | Unallocated Insurance | 564,900 | 570,000 | 575,000 | 580,000 | 585,000 | 585,000 |
| 1920 | School Association Dues | 35,000 | 31,000 | 32,000 | 33,500 | 35,000 | 35,000 |
| 1930 | Judgments and Claims | 72,500 | 75,000 | 75,000 | 77,500 | 77,500 | 77,500 |

WYANDANCH UFSD
LONG-RANGE FISCAL PLAN
December 2022

SUMMARY BUDGET

| Functional Area | Description | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|-----------------|--|------------|------------|------------|------------|------------|------------|
| | | Actual | Proposed | Proposed | Proposed | Proposed | Proposed |
| 1981 | BOCES Administrative Costs | 224,400 | 229,000 | 235,000 | 240,000 | 246,000 | 246,000 |
| 2010 | Curriculum Development and Supervision | 1,056,582 | 1,114,322 | 1,138,924 | 1,159,976 | 1,172,562 | 1,179,438 |
| 2020 | Supervision-Regular School | 2,560,099 | 3,026,801 | 3,080,624 | 3,146,673 | 3,206,034 | 3,252,539 |
| 2060 | Research, Planning & Evaluation | 31,600 | 32,500 | 33,100 | 33,700 | 34,300 | 35,000 |
| 2070 | Inservice Training and Instruction | 12,500 | 13,000 | 13,200 | 13,400 | 13,500 | 13,500 |
| 2110 | Teaching-Regular School | 20,212,612 | 22,140,603 | 24,231,061 | 26,495,162 | 28,815,562 | 31,747,185 |
| 2250 | Special Education | 16,875,881 | 17,350,939 | 17,797,237 | 18,244,682 | 18,667,594 | 19,048,822 |
| 2280 | Occupational Education | 1,008,127 | 1,094,725 | 1,126,522 | 1,200,727 | 1,319,746 | 1,444,747 |
| 2330 | Teaching-Special Schools | 396,595 | 425,111 | 438,270 | 449,120 | 459,620 | 470,620 |
| 2610 | School Library & AV | 570,239 | 426,539 | 435,305 | 457,660 | 474,495 | 493,187 |
| 2620 | Educational Television | 0 | 0 | 0 | 0 | 0 | 0 |
| 2630 | Computer Assisted Instruction | 2,026,562 | 2,092,444 | 2,154,481 | 2,239,331 | 2,301,553 | 2,365,200 |
| 2805 | Attendance-Regular School | 38,189 | 304,124 | 312,816 | 322,069 | 330,757 | 338,992 |
| 2810 | Guidance | 786,020 | 817,632 | 840,532 | 864,476 | 887,986 | 912,708 |
| 2815 | Health Services | 681,457 | 708,797 | 726,219 | 753,338 | 770,700 | 784,499 |
| 2820 | Psychological Services | 468,745 | 600,202 | 621,566 | 641,862 | 678,832 | 696,710 |
| 2825 | Social Work Services | 323,989 | 417,972 | 435,089 | 453,825 | 473,075 | 489,856 |
| 2850 | Co-Curricular Activities | 125,905 | 127,697 | 128,811 | 129,900 | 130,900 | 130,900 |
| 2855 | Interscholastic Athletics | 612,146 | 619,594 | 640,663 | 666,821 | 702,412 | 714,325 |

WYANDANCH UFSD
LONG-RANGE FISCAL PLAN
December 2022

SUMMARY BUDGET

| Functional Area | Description | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|-----------------|--|-----------|------------|------------|------------|------------|------------|
| | | Actual | Proposed | Proposed | Proposed | Proposed | Proposed |
| 5500 | Transportation | 6,736,600 | 7,384,171 | 7,753,055 | 8,140,383 | 8,547,077 | 8,974,106 |
| 7310 | Youth Program | 10,000 | 10,000 | 11,000 | 11,000 | 12,000 | 12,000 |
| 9010 | State Retirement | 1,150,978 | 1,250,000 | 1,300,000 | 1,330,000 | 1,360,000 | 1,400,000 |
| 9020 | Teachers' Retirement | 3,051,051 | 3,275,000 | 3,350,000 | 3,435,000 | 3,510,000 | 3,710,000 |
| 9030 | Social Security / Medicare | 2,630,542 | 2,906,158 | 2,992,778 | 3,060,558 | 3,150,706 | 3,248,285 |
| 9040 | Workers' Compensation | 1,060,000 | 1,060,000 | 1,060,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| 9045 | Life Insurance | 75,000 | 77,000 | 78,000 | 81,000 | 84,000 | 84,000 |
| 9050 | Unemployment Insurance | 150,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 9055 | Disability Insurance | 35,000 | 37,750 | 38,500 | 39,300 | 40,500 | 42,000 |
| 9060 | Hospital, Medical, Dental Insurance | 8,918,694 | 10,622,900 | 11,685,190 | 12,853,709 | 14,139,080 | 14,552,988 |
| 9070 | Union Welfare Benefits | 855,000 | 989,875 | 1,022,959 | 1,055,545 | 1,090,625 | 1,092,125 |
| 9089 | Health Declinations | 950,000 | 959,600 | 1,055,547 | 1,161,142 | 1,277,216 | 1,404,980 |
| 9710 | Serial Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| 9711 | Serial Bonds-School Construction | 1,789,422 | 1,788,251 | 1,783,411 | 1,774,799 | 1,773,719 | 1,770,011 |
| 9760 | Tax Anticipation Notes | 275,000 | 625,000 | 625,000 | 625,000 | 625,000 | 625,000 |
| 9770 | Revenue Anticipation Notes | 0 | 0 | 0 | 0 | 0 | 0 |
| XXXX | Proposed Capital Improvement Bond | 0 | 0 | 0 | 4,995,000 | 5,265,000 | 5,445,000 |
| 9785 | Debt Service - Energy Performance Contract | 452,688 | 452,687 | - | - | - | - |
| 9712 | 2020 Deficit Financing | 328,875 | 327,875 | 331,250 | 329,000 | 331,125 | 327,625 |

1/9/2023

Summary
Expense Budget

WYANDANCH UFSD
LONG-RANGE FISCAL PLAN
December 2022

SUMMARY BUDGET

| Functional Area | Description | 2022-23 Actual | 2023-24 Proposed | 2024-25 Proposed | 2025-26 Proposed | 2026-27 Proposed | 2027-28 Proposed |
|---|--------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 9900 | Transfers to Other Funds | 152,600 | 177,700 | 186,585 | 195,900 | 205,700 | 216,000 |
| 9950 | Transfer to Capital | 1,450,000 | 1,600,000 | 1,000,000 | 600,000 | 600,000 | 600,000 |
| Total GENERAL FUND | | 88,178,217 | 95,517,511 | 99,332,553 | 109,231,926 | 114,941,892 | 120,270,840 |
| PROGRAM ENHANCEMENTS YET TO BE ITEMIZED or (REDUCTIONS NEEDED) TO BALANCE BUDGET | | - | 8,946,368 | 11,041,223 | 2,044,690 | 1,735,742 | 2,146,813 |
| TOTAL ESTIMATED BUDGET | | 88,178,217 | 104,463,879 | 110,373,776 | 111,276,616 | 116,677,634 | 122,417,653 |
| Net Budget Increase | | | 18.47% | 5.66% | 0.82% | 4.85% | 4.92% |

| Revenue Projections | Assumed yearly State Aid increase | | 1.00% | | 1.00% | | 1.00% | | 1.00% | |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|------------|------------|------------|
| 2023 through 2027-28 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| Description | Budgeted | Projected | Projected | Projected | Projected | Projected | Assumed tax incr. | Projected | Projected | Projected |
| Real Property Taxes | 21,595,027 | 21,681,407 | 21,768,133 | 21,985,814 | 22,205,672 | 22,427,729 | 0.4% | 1,510,000 | 1,510,000 | 1,510,000 |
| STAR Reimbursement | 1,510,000 | 1,510,000 | 1,510,000 | 1,510,000 | 1,510,000 | 1,510,000 | | 23,191,407 | 23,278,133 | 23,937,729 |
| Payments in Lieu of Taxes (PILOTS) | 1,540,000 | 1,386,000 | 1,247,400 | 1,122,660 | 1,010,394 | 909,355 | | | | |
| Summer School Tuition (Individ) | - | 12,000 | 12,000 | 13,000 | 13,000 | 14,000 | | | | |
| Day School Tuft-Oth Dist. NYS | 95,575 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | | | | |
| Interest and Earnings | 10,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | | | | |
| Insurance Recoveries | 95,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | | | | |
| Refund PY Exp-BOCES Aided Srv | 110,000 | 120,000 | 120,000 | 125,000 | 125,000 | 130,000 | | | | |
| Refund PY Exp-Other-Not Trans | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | | | | |
| Gifts and Donations | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | | | | |
| Interfund Revenues | - | - | - | - | - | - | | | | |
| Other Unclassified Rev.(Spec) | - | 5,000 | 5,000 | 7,500 | 7,500 | 8,000 | | | | |
| Miscellaneous | 320,575 | 377,000 | 377,000 | 385,500 | 385,500 | 392,000 | | | | |
| Foundation Aid | 47,213,826 | 61,252,250 | 65,045,196 | 65,695,648 | 66,352,604 | 67,016,130 | | | | |
| Academic Enhancement Aid | 1,016,243 | 1,016,243 | 1,016,243 | 1,016,243 | 1,016,243 | 1,016,243 | | | | |
| Excess Cost, High Cost | 3,441,432 | 3,272,952 | 3,305,682 | 3,338,738 | 3,372,126 | 3,405,847 | | | | |
| BOCES Aid (Sect 3609a Ed Law) | 2,185,391 | 2,253,834 | 2,276,372 | 2,299,136 | 2,322,127 | 2,345,349 | | | | |
| Transportation | 3,902,197 | 4,528,090 | 4,573,371 | 4,619,105 | 4,665,296 | 4,711,949 | | | | |
| Textbook Aid (Incl Txtbk/Loft) | 219,508 | 229,734 | 232,031 | 234,352 | 236,695 | 239,062 | | | | |
| High Tax Aid | 2,191,435 | 2,191,435 | 2,191,435 | 2,213,349 | 2,235,483 | 2,257,838 | | | | |
| Charter School Transition Aid | - | 1,375,272 | 3,459,328 | 3,493,921 | 3,528,860 | 3,564,149 | | | | |
| Computer Hardware Aid | 52,763 | 55,905 | 56,464 | 57,029 | 57,599 | 58,175 | | | | |
| Building Aid | 2,350,398 | 2,508,509 | 2,533,594 | 2,558,930 | 2,584,320 | 2,609,755 | | | | |
| Other State Aid | 140,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | | | | |
| State Aid | 62,713,193 | 78,834,224 | 84,839,716 | 85,676,451 | 91,017,053 | 96,654,061 | | | | |
| Other Federal Aid (QZAB int reimb) | 349,422 | 185,248 | 141,527 | 96,191 | 49,015 | 24,508 | | | | |
| Medic.Assst-Sch Age-Sch Yr Pro | 150,000 | 160,000 | 160,000 | 170,000 | 170,000 | 170,000 | | | | |
| | 499,422 | 345,248 | 301,527 | 266,191 | 219,015 | 194,508 | | | | |
| Designation of Fund Balance | - | 330,000 | 330,000 | 330,000 | 330,000 | 330,000 | | | | |
| TOTAL General Fund | 88,178,217 | 104,463,879 | 110,373,776 | 111,276,616 | 116,677,634 | 122,417,653 | | | | |

Revenue Projections
2020-21 through 2027-28

| Description | 2022-23 Projected | 2023-24 Projected | 2024-25 Projected | 2025-26 Projected | 2026-27 Projected | 2027-28 Projected |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| PILOT Payments | 1,540,000 | 1,386,000 | 1,247,400 | 1,122,660 | 1,010,394 | 909,355 |
| Miscellaneous | 320,575 | 377,000 | 377,000 | 385,500 | 385,500 | 392,000 |
| State Aid | 62,713,193 | 78,834,224 | 84,839,716 | 85,676,451 | 91,017,053 | 96,654,061 |
| Medicaid & Fed Reimbursements | 499,422 | 345,248 | 301,527 | 266,191 | 219,015 | 194,508 |
| Designated Fund Balance | - | 330,000 | 330,000 | 330,000 | 330,000 | 330,000 |
| SubTotal | 65,073,190 | 81,272,472 | 87,095,643 | 87,780,802 | 92,961,962 | 98,479,924 |
| TOTAL REVENUES - NON-TAX | 65,073,190 | 81,272,472 | 87,095,643 | 87,780,802 | 92,961,962 | 98,479,924 |
| Taxes | 23,105,027 | 23,191,407 | 23,278,133 | 23,495,814 | 23,715,672 | 23,937,729 |
| % Increase | 0.80% | 0.37% | 0.37% | 0.94% | 0.94% | 0.94% |
| TOTAL BUDGET | 88,178,217 | 104,463,879 | 110,373,776 | 111,276,616 | 116,677,634 | 122,417,653 |
| Total Tax Increase over Prev. Year | 182,690 | 86,380 | 86,726 | 217,681 | 219,858 | 222,057 |

