

# **Menands Union Free School District**

2025-2026 Budget Workshop

January 27, 2025

### **Student Achievement and Success**

Our school community will provide the necessary supports and opportunities for proficiency and success among our students. Faculty and staff will have the knowledge and skills to develop and implement curriculum and instruction that meet the unique needs of all learners.

### **Social Emotional Learning**

We are committed to the development of the whole child by engaging students, staff, and families in opportunities that create and foster a safe and supportive school community.

### **Diversity, Equity, and Inclusivity**

Recognizing the diversity of our student body the MUFSD is committed to the growth and development of our school community to provide an equitable education for all students that eliminates race, ethnicity, class, gender identity, sexuality and disability as predictors of student success, and creates a community where all members feel valued.

### **Fiscal Responsibility**

To prudently manage existing district resources to maximize opportunities for students aligned with district goals while advocating for increased funding to better support the needs of our school community.

- Ensure the academic programs offer the appropriate rigor for all students.
- Maintain extracurricular offerings across the entire student population.
- Continued commitment of all safety measures allowing both students and staff a safe place to teach and learn.
- Continue to support professional development of staff to align with our strategic plan.
- Collaborate with contiguous districts to meet the needs of our all learners.
- Continue to offer Pre-K programming

- Address increases in retirement system rates with the possible use of reserves for this purpose.
- Continue to analyze and review state aid figures – State budget due April 1, 2025.
- Maintain replacement programs for equipment, technology and furniture to ensure maintenance/progress on district/building infrastructure.
- Finalize tuition costs for our high school and out of district students.
- Review and finalize BOCES expenditures.
- Transportation Costs - CPI/2% or go out to bid

- Calculation will factor in all current PILOTS including the Veterans Housing Project slated to begin September 2025. The calculation will include everything we know today.
- Apply Tax Base Growth Factor 1.0224%.
- Exclusions are the net of our debt service payments less any aid or reserve for debt funds and it includes an exclusion for the BOCES Capital Expense. Unknown until we finalize the borrowing for the roofing project.
- There is no additional exclusion for retirement increases.
- The calculation is required to be filed on March 1st, annually. By February 10th we will have a much firmer number.



- It took sixteen (16) years to realize the full foundation aid formula after it was proposed to be a 4-year phase-in.
- State Budget Gap Elimination Adjustments shortly after the start of Foundation Aid created a huge set back.
- There is never a guarantee of any increase in future years. Hopeful for a hold harmless/CPI increase on foundation aid.

# FUND BALANCE

Description	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Beginning Balance	\$ 2,198,669	\$ 2,202,892	\$ 2,337,821	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695
Revenues +	\$ 8,352,993	\$ 8,498,312	\$ 9,206,762	\$ 9,918,730	\$ 10,287,388	\$ 11,555,886
Expenditures -	\$ (8,348,769)	\$ (8,363,383)	\$ (8,896,472)	\$ (9,792,963)	\$ (10,322,572)	\$ (11,555,886)
Ending Fund Balance	\$ 2,202,892	\$ 2,337,821	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695	\$ 2,738,695
Rserve Workers Compensation	\$ 30,000	\$ 30,000	\$ 31,603	\$ 31,603	\$ 31,603	\$ 31,603
Reserve for Unemployment	\$ 25,000	\$ 25,000	\$ 32,058	\$ 32,058	\$ 32,058	\$ 32,058
Reserve for ERS	\$ 152,000	\$ 188,615	\$ 236,615	\$ 257,004	\$ 257,004	\$ 257,004
Reserve for TRS	\$ 49,428	\$ 104,847	\$ 147,293	\$ 201,686	\$ 201,686	\$ 256,686
Reserve for Tax Certiorari	\$ 105,600	\$ 105,600	\$ 105,600	\$ 105,600	\$ 105,600	\$ 105,600
Reserve for Employee Benefits	\$ 34,045	\$ 40,097	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Capital Reserve	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 100,000
Reserve for repairs	\$ 121,530	\$ 159,630	\$ 219,630	\$ 219,630	\$ 219,630	\$ 184,630
Appropriated for Revenues	\$ 815,042	\$ 815,042	\$ 800,000	\$ 800,000	\$ 950,000	\$ 950,000
Unassigned FB	\$ 870,247	\$ 868,990	\$ 1,015,312	\$ 1,006,298	\$ 821,114	\$ 761,114
Total Fund Balance	\$ 2,202,892	\$ 2,337,821	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695	\$ 2,738,695
Fund Balance increase or (decrease)		\$ 134,929	\$ 310,290	\$ 125,767	\$ (35,184)	\$ -
4% Allowable		\$ 392,974.80	\$ 411,025.40	\$ 432,864.88	\$ 462,235.44	\$ -
Percentage unassigned		8.85%	9.88%	9.30%	7.11%	0



- Rollover Budget with Assumptions
- Revenue Updates and Estimates
- Comprehensive review of Special Ed Collaboration

- February 10, 2025 Budget Workshop (BOE Meeting)
- February 28, 2025 Submit the 2023-2024 Calculation for Tax Levy to the Office of The State Comptroller, Tax and Finance & SED
- March 10, 2025 Budget Workshop: 2024-2025 Draft 1 (BOE Meeting)
- March 24, 2025 Budget Workshop: 2024-2025 Draft 2
- April 23, 2025 Budget Workshop: 2025-2026 Adopt the Budget and Approval Of the Property Tax Report Card
- April 24, 2025 Submit Property Tax Report Card/Administrator Salary Disclosure Due
- April 30, 2024 Budget Statement and Attachments made available
- May 7, 2025 Budget Workshop: Budget Hearing
- May 8, 2025 Mail Budget Newsletter including Budget Notice and Property Tax Report Card
- May 20, 2025 Budget Vote

# Questions and Discussion