

Menands Union Free School District

2025-2026 Budget Workshop
February 10, 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.

Revenue vs. Expenditures			
School Year	Expenditures	Revenue	Difference
2025-2026	\$ 13,011,330	\$ 12,895,210	\$ 116,120
2024-2025	\$ 12,454,645	\$ 12,454,645	\$ -

There are still many factors in both revenue and expenditures that will impact these numbers.

- 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 support for updated curriculum for both ELA and Math. Requires coaching and support for staff. The goal is simple STUDENT SUCCESS which aligns with our strategic plan.
- Continue Riverside Collaboration - providing programs for some of our learners and students in other districts. A shortage of self contained programs led us here with great success.

- Ongoing review of State Aid to schools as the NYS Budget is developed. April 1, 2025 is the deadline – NYS Budget was late in 2024.
- Continued replacement plans for equipment, technology and furniture. Allowing the district to maintain progress on district/building infrastructure.
- Finalize tuition costs for our high school and out of district students.
- Review and finalize BOCES expenditures.
- Review of energy costs both gas and electric.
- Pre-K Programming.
- Enrollment

Prior to Riverside Collaboration						
	Salary	Benefits	FICA/Med	Retirement	Total	
1 Special Education Teacher	\$ 60,938	\$ 1,000.00	\$ 4,661.76	\$ 6,160.83	\$ 72,761	
3 Support Staff	\$ 63,987	\$ 3,000.00	\$ 4,895.01	\$ 9,726.02	\$ 81,608	
OT-PT	\$ 44,000	\$ -	\$ -	\$ -	\$ 44,000	
					\$ 198,369	

With 2 Additional Self Contained Classrooms						
	Salary	Benefits	FICA/Med	Retirement	Total	
2 Special Ed. Teachers	\$ 120,622	\$ 1,000.00	\$ 9,227.58	\$ 12,194.88	\$ 143,044	
Speech Teacher	\$ 56,167	\$ 4,000.00	\$ 4,296.78	\$ 5,678.48	\$ 70,142	
5 Aides	\$ 115,145	\$ 19,143.34	\$ 8,808.59	\$ 17,502.04	\$ 160,599	
COTA	\$ 41,978	\$ 18,572.24	\$ 3,211.32	\$ 6,380.66	\$ 70,142	
Physical Therapist	\$ 42,670	\$ 3,600.00	\$ 3,539.62	\$ 6,485.78	\$ 56,295	
.40 Reimbursed By Cohoes					\$ 500,223	
Impact on the 2024-2025 School Budget					\$ 301,854	

- 2025-2026 tuition costs not finalized
- Currently have a waiting list
- No reduction in staffing for 25-26 Sped Programming
- Increased support staff for unanticipated student/program support

- Calculation includes all PILOTS; Regeneron, BLK Ventures (Kasselman Electric) and Veterans housing project.
- Apply Tax Base Growth Factor 1.0224% largest in Albany County compared to 1.008% in 2024. CPI remains at 2%.
- Exclusions are the net of our debt service payments less any aid or reserve for debt funds (including BOCES Capital Expense). Debt service payments have been included for the roofing project.
- There is no additional exclusion for either ERS or TRS -the increases are less than 2%.
- The calculation is required to be filed on March 1st, annually. Can adjust if data changes.

Tax Cap Calculation		2025-2026	2024-2025
		0	0
Prior Year Levy		7,649,284	7,631,281
Reserve Amount	-	0	0
Prior Year Adjusted Levy		7,649,284	7,631,281
Tax Base Growth Factor	X	1.0224	1.0080
		7,820,628	7,692,331
Prior year Pilot	+	238,655	33,800
		8,059,283	7,726,131
Prior Year Capital Tax Levy Exclusions	-	344,268.00	330,375.00
Torts And Judgements	-	0	0
Adjusted Prior Year Tax Levy		7,715,015	7,395,756
Allowable Growth Factor (lessor of CPI or 2%)	x	1.02	1.02
		7,869,315	7,543,671
Pilots for Coming year	-	270,303	238,655
		7,599,012	7,305,016
Carryover	+	0	0
Tax Levy Limit		7,599,012	7,305,016
Coming School Year Exemptions:			
Capital Exclusion for Coming Year	+	367,195	344,268
Maximum Allowable Levy		7,966,207	7,649,284
Proposed Levy Amount		316,924	18,003
Difference Between Tax Levy Limit and Proposed Levy		0	0
		4.14%	0.24%

Shaded areas represent the data that changes from year to year.

No large fluctuations- small increase in PILOT's

Right in line with CPI at 2% and Tax Base Growth factor of 1.0224%

State Aid Comparison

2024-2025 Working Formula Data		2024-2025 Original Executive Budget Proposal		2025-2026 Executive Budget		Increase (Decrease)
Foundation Aid	1,417,246	Foundation Aid	1,372,629	Foundation Aid	1,524,483	107,237
Boces	307,980	Boces	295,398	Boces	261,564	(46,416)
High Cost Excess Cost	47,929	High Cost Excess Cost	85,001	High Cost Excess Cost	82,437	34,508
Private Excess Cost	80,570	Private Excess Cost	82,354	Private Excess Cost	106,350	25,780
Hardware & Technology	3,342	Hardware & Technology	3,314	Hardware & Technology	3,666	324
Software, Library, Textbook	31,410	Software, Library, Textbook	32,988	Software, Library, Textbook	33,322	1,912
Transportation Inc Summer	423,787	Transportation Inc Summer	444,248	Transportation Inc Summer	465,643	41,856
Building & Bldg. Reorg Incentive	441,239	Building & Bldg. Reorg Incentive	434,157	Building & Bldg. Reorg Incentive	453,988	12,749
Charter School Transitional	-	Charter School Transitional	-	Charter School Transitional	-	-
Total	2,753,503	Total	2,750,089	Total	2,931,453	177,950
Full Day K Funding	97,200			Full Day K Funding	108,000	
	2,850,703				3,039,453	

Need further review of:

- Private and public high-cost aids.
- Transportation Aid
- BOCES
- Could result in lowering the amount of projected state aid.
- The data driving some this is from the 2023-2024 year and there have been changes.

Revenue Estimates

Preliminary Revenue Comparison			
	2025-2026	2024-2025	
Real Property Tax	\$ 7,966,207	\$ 7,649,284	\$ 316,923.00
Payments in Lieu fo Taxes (PILOTS)	\$ 270,303	\$ 238,655	\$ 31,647.74
Interest and Earnings	\$ 75,000	\$ 55,000	\$ 20,000.00
Commissions	\$ 500	\$ 500	\$ -
Refund Prior Year BOCES	\$ 8,000	\$ 8,000	\$ -
Refund Prior Year other	\$ 60,000	\$ 60,000	\$ -
Tuition Other Schools	\$ 620,000	\$ 620,000	\$ -
ERATE	\$ 2,500	\$ 2,500	\$ -
Gifts and Donations	\$ 500	\$ 500	\$ -
State Aid and BOCES	\$ 2,841,971	\$ 2,734,734	\$ 107,237.00
Medicaid	\$ 25,000	\$ 30,000	\$ (5,000.00)
Fund Balance	\$ 850,000	\$ 850,000	\$ -
Trans from Debt Service	\$ 125,472	\$ 125,472	\$ -
ERS - TRS Reserve	\$ -	\$ 50,000	\$ (50,000.00)
	\$ 12,845,453	\$ 12,424,645	\$ 420,808

Items shaded in yellow are estimates at this time.

- Foundation aid includes a small increase not anticipating more than the Executive budget.
- Review of Private and Public Excess cost aids.
- The governor mandated a review of the foundation aid formula by the Rockefeller Institute- resulted in both negatives and positives. No significant changes are anticipated for the 2025-26 school year.
- There is never a guarantee of any increase in future years. Hopeful for a hold harmless/CPI increase on foundation aid for future years.
- Finalizing tuition for Riverview Collaboration and projected revenue.

FUND BALANCE

Description	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Beginning Balance	\$ 2,337,821	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695	\$ 2,947,405
Revenues +	\$ 9,206,762	\$ 9,918,730	\$ 10,287,388	\$ 10,958,150	\$ 12,454,645
Expenditures -	\$ (8,896,472)	\$ (9,792,963)	\$ (10,322,572)	\$ (10,469,891)	\$ (12,454,645)
Ending Fund Balance	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695	\$ 3,226,953	\$ 2,947,405
Encumbrances	\$ -	\$ -	\$ -	\$ 279,548	\$ -
Rserve Workers Compensation	\$ 31,603	\$ 31,603	\$ 31,603	\$ 31,603	\$ 31,603
Reserve for Unemployment	\$ 32,058	\$ 32,058	\$ 32,058	\$ 32,058	\$ 32,058
Reserve for ERS	\$ 236,615	\$ 257,004	\$ 257,004	\$ 282,004	\$ 282,004
Reserve for TRS	\$ 147,293	\$ 201,686	\$ 201,686	\$ 256,686	\$ 256,686
Reserve for Tax Certiorari	\$ 105,600	\$ 105,600	\$ 105,600	\$ 109,219	\$ 109,219
Reserve for Employee Benefits	\$ 60,000	\$ 60,000	\$ 60,000	\$ 35,329	\$ 35,329
Capital Reserve	\$ -	\$ 60,000	\$ 60,000	\$ 362,064	\$ 362,064
Reserve for repairs	\$ 219,630	\$ 219,630	\$ 219,630	\$ 195,280	\$ 195,280
Appropriated for Revenues	\$ 800,000	\$ 800,000	\$ 950,000	\$ 900,000	\$ 850,000
Unassigned FB	\$ 1,015,312	\$ 1,006,298	\$ 821,114	\$ 743,162	\$ 793,162
Total Fund Balance	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695	\$ 2,947,405	\$ 2,947,405
Fund Balance increase or (decrease)	\$ 310,290	\$ 125,767	\$ (35,184)	\$ 208,711	\$ -
4% Allowable	\$ 411,025.40	\$ 432,864.88	\$ 462,235.44	\$ 498,185.80	\$ 498,185.80
Percentage unassigned	9.88%	9.30%	7.11%	5.97%	6.37%

- Draft 1 Budget -
 - hopeful for final BOCES costs
 - transportation figures.
 - enrollment projections and sections
- Revenue Updates and Estimates

February 28, 2025	Submit the 2025-2026 Tax Cap to the Office of The State Comptroller
March 10, 2025	Budget Workshop: 2025-2026 Draft 1 (BOE Meeting)
March 24, 2025	Budget Workshop: 2025-2026 Draft 2 (Workshop)
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, 2025	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