



Menands

UNION FREE SCHOOL DISTRICT

Grades PreK - 8

Menands Union Free School District

2024-2025 Budget Hearing

May 8, 2024



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Required Annual Budget Hearing

- **New York State Education Department requires that it be held not earlier than 14 days and not later than 7 days before the annual budget vote.**
- **Provides district residents with an overview of the proposed spending plan in the required 3 part (Administrative, Program and Capital) format.**
- **The 2024-2025 Tax Levy calculation and limit.**
- **Informs residents of what they will be voting on.**
- **The District's opportunity to keep taxpayers informed of changes that impact the school budget.**



- **Maintaining all current programs and opportunities: Including the continued officer on campus**
- **Riverside Special Education Collaborative**
- **Last of the COVID Funding Streams Sunsetting – 2 non instructional positions**
- **ELA Curriculum – multi-year expenditure informed by committee of teachers and administrators**
- **Commitment to replacement plans - the best interests of both our students and facility, reduces spikes in expenditures**



Expenditure Comparison

	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Difference	Percentage
Expenditures	\$ 12,454,645	\$ 11,555,886	\$ 898,759	7.78%

Increase is attributable to:

- Riverside Collaborative includes an increase in staff of (FTE's)
- Allows the district to meet the needs of our all learner that need specialized programs
- Meets all contractual obligations and increases starting pay for 12-month non-instructional staff members
- Maintains all student offerings both instructionally and extracurricular



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3 Part Budget

Administrative - Program - Capital

	2024-2025	2023-2024		
	Proposed Budget	Adopted Budget	Difference	Percentage
Administrative	\$ 1,271,996	\$ 1,246,781	\$ 25,214.54	2.02%
Program	\$ 9,587,410	\$ 8,680,567	\$ 906,843.00	10.45%
Capital	\$ 1,595,239	\$ 1,628,538	\$ (33,299.00)	-2.04%
Total	\$ 12,454,645	\$ 11,555,886	\$ 898,758.54	7.78%



The Administrative Component of the budget provides funding for the overall general support and management activities of the district including the Business Office. This includes the salaries and benefits of all professional and support personnel who spends their time performing or supporting administrative, supervision, curriculum or other assigned duties. Other expenditures covered in the administrative component are legal services, auditing services and public information expenses.

The increase in this component is due to:

- Slight adjustments in contractual expenses and materials and supplies
- Business Office increase reflects current staffing and allowance for additional support if necessary
- Allows for expenses for enrollment study and other miscellaneous expenses relative to future project planning

The Administrative Component is the only component that is limited in the event of a contingent budget- the Administrative portion could be greater than it was in the previous year.



Administrative Component

	2024-2025	2023-2024	\$ Increase or Decrease	Percent
Board of Education	6,800	6,400	400	6.25%
District Clerk and Meetings	11,900	11,900	-	0.00%
Chief School Administrative Office	232,250	249,639	(17,389)	-6.97%
Business Office	324,649	295,604	29,045	9.83%
Auditing and Legal	70,250	64,771	5,479	8.46%
Printing And Records Mgmt.	9,500	9,500	-	0.00%
Boces Central Data Processing	36,289	34,560	1,729	5.00%
Insurance & Assoc Dues	7,600	7,600	-	0.00%
Boces Administrative Costs	59,192	56,288	2,904	5.16%
Insurance	47,500	45,000	2,500	5.56%
Curriculum Development	32,400	30,000	2,400	8.00%
Supervision Regular School	159,400	153,900	5,500	3.57%
Research and Planning	11,500	11,250	250	2.22%
Employee Benefits	262,765	270,369	(7,604)	-2.81%
	1,271,995	1,246,781	25,214	2.02%



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Program Overview

The Program Component of the budget provides funding for all expenditures that directly relate to the students of the Menands School District. Expenditures cover salary and benefits for all teachers and other professionals that provide direct and indirect instruction and support to students. Tuition for any instructional program is covered here along with all transportation expenses for students both in and out of district. Interscholastic and extracurricular programs are included here as well.

The increase in this component is due to:

- Contractual obligations

- Additional instructional and related services personnel for the hosted special education classrooms as part of the Riverside Special Education Collaborative (RSEC). It is supported by tuition from other schools

- Removing the additional expense because of the RSEC would lower the increase in the Program component by 5.53%.

- The Collaboration was developed to allow us to meet the needs of students that require an alternative educational program. Our goal was to create these programs and remain fiscally responsible, which is what we have done.



Program Component

	2024-2025	2023-2024	\$ Increase or Decrease	%
Teaching Regular School	4,150,906	3,769,608	381,298	9.19%
Programs for Students with Disabilities	2,160,238	1,921,834	238,404	11.04%
English Language Learners	68,490	64,624	3,866	5.64%
School Library Automation STEM	78,012	85,059	(7,047)	-9.03%
Computer Assisted Instruction	222,617	222,563	54	0.02%
Health Services Contract	145,211	141,647	3,564	2.45%
School Psychologist	28,067	26,067	2,000	7.13%
Guidance Counseling	90,302	85,561	4,741	5.25%
Co-Curricular Activities	50,000	40,050	9,950	19.90%
Inter-Scholastic Activities	20,200	14,124	6,076	30.08%
Contract Transportation	1,023,261	1,023,261	-	0.00%
Employee Benefits	1,495,106	1,231,169	263,937	17.65%
Transfer Café & Special Aid	55,000	55,000	-	0.00%
	9,587,410	8,680,567	906,843	10.45%



The Capital Component of the budget covers all expenditures that relate to the upkeep and maintenance of our building and grounds including the salary and benefits of all the maintenance and custodial staff. Expenditures for debt service and any applicable interfund transfer are included here as well.

The Change in the Capital Component is due to:

- No need for an interfund transfer to capital fund
- Bond Anticipation Note (BAN) payment of \$118,000 for the borrowing for the roof project. The debt payment for the BAN is offset by a transfer from the debt service fund



Capital Component

	2024-2025	2023-2024	\$ Increase or Decrease	%
Salaries	223,600	226,226	(2,626)	-1.16%
Equipment	17,500	17,196	304	1.77%
Contractual	207,124	207,124	-	0.00%
Material and Supplies	45,000	45,000	-	0.00%
Electric and Gas	92,080	92,000	80	0.09%
Serial BONDS Principal and Interest	794,000	787,500	6,500	0.83%
BAN Anticipation Note (BAN)	118,000	-	118,000	100.00%
Transfer to Capital Fund	-	150,000	(150,000)	100.00%
	1,497,304	1,525,046	(27,742)	-1.82%



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Revenues

Revenues				
	2024-2025	2023-2024	Difference	% Change
Real Property Tax	\$ 7,649,284	\$ 7,631,281	\$ 18,003	0.24%
Other Payments in Lieu of Taxes (PILOTS)	\$ 238,655	\$ 33,800	\$ 204,855	606.08%
Interest and earnings	\$ 55,000	\$ 5,000	\$ 50,000	1000.00%
Commissions	\$ 500	\$ 500	\$ -	0.00%
Refund Prior Year	\$ 68,000	\$ 68,000	\$ -	0.00%
Tuition Other Schools	\$ 650,000	\$ -	\$ 650,000	100.00%
Misc- Gifts & Donations-Erate	\$ 3,000	\$ 3,000	\$ -	0.00%
State and BOCES Aid	\$ 2,734,734	\$ 2,844,305	\$ (109,571)	-3.85%
Medicaid	\$ 30,000	\$ 20,000	\$ 10,000	50.00%
Debt Service Transfer	\$ 125,472	\$ -	\$ 125,472	100.00%
Fund Balance and Reserves	\$ 900,000	\$ 950,000	\$ (50,000)	-5.26%
	\$ 12,454,645	\$ 11,555,886	\$ 898,759	7.78%



Tax Cap Calculation

Tax Cap Calculation		2024-2025	2023-2024	2022-2023
		0	0	0
Prior Year Levy		7,631,281	7,469,448	7,258,591
Reserve Amount	-	0	0	0
Prior Year Adjusted Levy		7,631,281	7,469,448	7,258,591
Tax Base Growth Factor	X	1.0080	1.0019	1.0138
		7,692,331	7,483,640	7,358,760
Prior year Pilot	+	33,800	31,296	0
		7,726,131	7,514,936	7,358,760
Prior Year Capital Tax Levy Exclusions	-	330,375.00	324,048.00	322,783.00
Torts And Judgements	-	0	0	0
Adjusted Prior Year Tax Levy		7,395,756	7,190,888	7,035,977
Allowable Growth Factor (lessor of CPI or 2%)	x	1.02	1.02	1.02
		7,543,671	7,334,706	7,176,696
Pilots for Coming year	-	238,655	33,800.10	31,296.00
		7,305,016	7,300,906	7,145,400
Carryover	+	0	0	0
Tax Levy Limit		7,305,016	7,300,906	7,145,400
Coming School Year Exemptions:				
Capital Exclusion for Coming Year	+	344,268	330,375	324,048
Maximum Allowable Levy		7,649,284	7,631,281	7,469,448
Proposed Levy Amount		18,003	7,631,281	7,469,448
Difference Between Tax Levy Limit and Proposed Levy		0	0	0
		0.24%	2.17%	2.90%



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IMPACT ON HOMEOWNERS

A home based on an assessment of 200,000

		Value of Home	Tax Rate	Tax Bill	Increase
School Tax	2023-2024	\$ 200,000	30.50900	\$6,101.80	
School Tax	2024-2025	\$ 200,000	30.576887	\$6,115.38	\$ 13.58
Library Tax	2023-2024	\$ 200,000	0.596917	\$ 119.38	
Library Tax	2024-2025	\$ 200,000	1.0447687	\$ 208.95	\$ 89.57



- ▣ **The school budget of \$12,454,645**
 - The budget requires a simple majority to pass, 50% + 1 yes votes
 - Within the tax levy limit of 0.24%
- ▣ **One open Board of Education seat**
 - Courtney Jaskula
- ▣ **Library Budget of \$268,402**
- ▣ **One open Library Trustee seat**
 - Tammy McNamara



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If the Vote is not Successful

- The district could put the same or amended expenditure budget up for a re-vote.
- The district could go directly to a contingency budget, not requiring a re-vote.
- After two unsuccessful budget votes, the district has to go to a contingency budget in which case the tax levy can not be greater than the previous year, or a 0% tax increase
- That would require expenditure reductions of \$18,003, due to the large Regeneron PILOT



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What do we do now?

- Encourage family and friends to vote, Tuesday,
May 21st 12:00 pm-8:00 pm
- Absentee or Mail-in ballots can be obtained from
the District Clerk and must be returned by 5:00 pm
May 21st

*It takes a
village to
raise a child....*





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Questions or Comments

Budget Vote & Board Elections

In-Person

Tuesday May 21, 2024

12:00 pm – 8:00 PM

Menands School

District Office Entrance