

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%. CPI will be 2.00%. (currently higher than 2%)
- 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.

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	

Total State Aid Budgeted for 2024-2025		Current 24-25 State Aid Owed		
Foundation Aid	1,372,629	\$	1,417,246	\$ 44,617
Boces	295,398	\$	282,819	\$ (12,579)
High Cost Excess Cost	71,000	\$	5,298	\$ (65,702)
Private Excess Cost	81,000	\$	80,570	\$ (430)
Hardware & Technology	3,314	\$	3,342	\$ 28
Software, Library, Textbook	32,988	\$	31,410	\$ (1,578)
Transportation Inc Summer	444,248	\$	423,777	\$ (20,471)
Building & Bldg. Reorg Incentive	434,157	\$	441,239	\$ 7,082
Charter School Transitional	-	\$	10,320	\$ 10,320
Total	2,734,734		2,696,021	(38,713)

- It took sixteen (16) years to realize the full foundation aid formula after it was proposed to be a 4-year phase-in.
- Foundation aid review still needs additional work. Anticipated small increase in foundation aid. More data will be reviewed as the state budget is developed.
- There is never a guarantee of any increase in future years. Hopeful for a hold harmless/CPI increase on foundation aid.
- While the “working formulas” are based on the previous years information, it can and likely will change ie; private and public excess cost aids.

FUND BALANCE

Description	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2024
Beginning Balance	\$ 2,202,892	\$ 2,337,821	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695	\$ 2,947,405
Revenues +	\$ 8,498,312	\$ 9,206,762	\$ 9,918,730	\$ 10,287,388	\$ 10,958,150	\$ 12,454,645
Expenditures -	\$ (8,363,383)	\$ (8,896,472)	\$ (9,792,963)	\$ (10,322,572)	\$ (10,469,891)	\$ (12,454,645)
Ending Fund Balance	\$ 2,337,821	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695	\$ 3,226,953	\$ 2,947,405
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ 279,548	\$ -
Reserve Workers Compensation	\$ 30,000	\$ 31,603	\$ 31,603	\$ 31,603	\$ 31,603	\$ 31,603
Reserve for Unemployment	\$ 25,000	\$ 32,058	\$ 32,058	\$ 32,058	\$ 32,058	\$ 32,058
Reserve for ERS	\$ 188,615	\$ 236,615	\$ 257,004	\$ 257,004	\$ 282,004	\$ 282,004
Reserve for TRS	\$ 104,847	\$ 147,293	\$ 201,686	\$ 201,686	\$ 256,686	\$ 256,686
Reserve for Tax Certiorari	\$ 105,600	\$ 105,600	\$ 105,600	\$ 105,600	\$ 109,219	\$ 109,219
Reserve for Employee Benefits	\$ 40,097	\$ 60,000	\$ 60,000	\$ 60,000	\$ 35,329	\$ 35,329
Capital Reserve	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 362,064	\$ 362,064
Reserve for repairs	\$ 159,630	\$ 219,630	\$ 219,630	\$ 219,630	\$ 195,280	\$ 195,280
Appropriated for Revenues	\$ 815,042	\$ 800,000	\$ 800,000	\$ 950,000	\$ 900,000	\$ 900,000
Unassigned FB	\$ 868,990	\$ 1,015,312	\$ 1,006,298	\$ 821,114	\$ 743,162	\$ 743,162
Total Fund Balance	\$ 2,337,821	\$ 2,648,111	\$ 2,773,879	\$ 2,738,695	\$ 2,947,405	\$ 2,947,405
Fund Balance increase or (decrease)	\$ 134,929	\$ 310,290	\$ 125,767	\$ (35,184)	\$ 208,711	\$ -
4% Allowable	\$ 392,974.80	\$ 411,025.40	\$ 432,864.88	\$ 462,235.44	\$ 498,185.80	\$ 498,185.80
Percentage unassigned	8.85%	9.88%	9.30%	7.11%	5.97%	5.97%

- Rollover budget with assumptions
- Much more precise Tax CAP calculation
- Revenue updates and estimates
- Initial review of Riverside Special Education 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 (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