

Menands Union Free School District

2021-2022 Budget Workshop

April 14, 2021

Keep in Mind

- We will budget from the perspective of what we know to be true at this moment in time.
- There is no doubt this will change as we move throughout the budget process.

What Will Shape Our Process

- What do our students need (social emotional)
- What do we want for our students (program)
- How can we accommodate both

Recently Drafted Overarching Goals

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

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 not only eliminates race, ethnicity, class, gender identity, sexuality and disability as predictors of student success. Create a community where all members feel valued.

Fiscal Responsibility

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

Uncertainties & Unknowns on 2/8

➤ Expenditures

- Tuition
- BOCES
- Enrollment
- SPED Placements
- Transportation

➤ Revenues

- State Aid
- Federal Aid
- STAR Exemption
- Consolidation of Service Aids

Effectiveness of Our Efforts to Date

- **Foundation Aid funded to 60%**
- **Three Year Full Phase in of Foundation Aid**
- **Transportation Reimbursement**
- **Access to Broadband**
- **No Consolidation of Service Aids**
- **No Reduction in Reimbursement-Based Aids**
- **No change to STAR**
- **No Charter School Implications**

What was Expected at this Workshop

- Updated Parameters
- Any Information out of the Capital/Governor's Office
- 2021-2022 Draft 2 Budget

Updated Parameters

- Enrollment*
- Special Education Needs *
- Academic Intervention Services
- English Language Learners *
- McKinney-Vento Students*
- Transportation *
- Tuition *
- Staffing
- Other Expense Factors*
- Revenue & Budget History*

Information out of the Capital/ Governor's Office

School Aid Budget Comparison		
	Governor's Budget	2021-22 Enacted Budget
Foundation Aid	\$ 464,711	\$ 836,014
UPK	\$ -	\$ 108,000
BOCES Aid	\$ 174,181	\$ 177,802
Transportation Aid	\$ 337,354	\$ 337,354
Charter School Transitional Aid	\$ 41,356	\$ 68,927
Software Aid	\$ 4,614	\$ 4,749
Library Material Aid	\$ 1,925	\$ 1,981
Textbook Aid	\$ 29,067	\$ 27,669
Hardware & Technology Aid	\$ 4,144	\$ 4,265
Service Aid Total	\$ 592,641	\$ -
Service Aid Reduction	\$ (30,834)	\$ -
Service Aid Total	\$ 561,807	\$ -
Public Excess Cost- High Cost	\$ 65,329	\$ 65,479
Private Excess Cost	\$ 76,972	\$ 76,408
Building Aid	\$ 15,833	\$ 468,670
Local District Funding Adjustment	\$ (225,820)	\$ -
STAR Reimbursement	\$ 225,820	\$ -
Total State Funded School Aid	\$ 1,184,652	\$ 2,177,318
		Supplemental Federal Aid
Additional Direct Federal Aid to Schools		
Covid 19 Supplemental Stimulus Act	\$ 303,734	\$ 303,734
American Rescue Plan	\$ -	\$ 804,646
Total Federal Aid	\$ 303,734	\$ 1,108,380
Total State and Federal Aid to School in Executive Budget	\$ 1,488,386	

Updated Projected State Aid

	Governor's Budget	2021-22 Enacted Budget	2021-22 Menands State Aid	Increase /Decrease Over 2021-22 Enacted Budget	
Foundation Aid	\$ 464,711	\$ 836,014	\$ 836,014	\$ -	
UPK	\$ -	\$ 108,000	\$ -	\$ (108,000)	UPK Accounted for in Special Aid
BOCES Aid	\$ 174,181	\$ 177,802	\$ 209,477	\$ 31,675	
Transportation Aid	\$ 337,354	\$ 337,354	\$ 308,896	\$ (28,458)	
Charter School Transitional Aid	\$ 41,356	\$ 68,927	\$ 68,927	\$ -	
Software Aid	\$ 4,614	\$ 4,749	\$ 4,749	\$ -	
Library Material Aid	\$ 1,925	\$ 1,981	\$ 1,981	\$ -	
Textbook Aid	\$ 29,067	\$ 27,669	\$ 27,669	\$ -	
Hardware & Technology Aid	\$ 4,144	\$ 4,265	\$ 4,265	\$ -	
Service Aid Total	\$ 592,641	\$ -	\$ -	\$ -	
Service Aid Reduction	\$ (30,834)	\$ -	\$ -	\$ -	
Service Aid Total	\$ 561,807	\$ -	\$ -	\$ -	
Public Excess Cost- High Cost	\$ 65,329	\$ 65,479	\$ 77,025	\$ 11,546	
Private Excess Cost	\$ 76,972	\$ 76,408	\$ 60,557	\$ (15,851)	
Building Aid	\$ 15,833	\$ 468,670	\$ 468,670	\$ -	
Local District Funding Adjustment	\$ (225,820)	\$ -	\$ -	\$ -	
STAR Reimbursement	\$ 225,820	\$ -	\$ -	\$ -	
Total State Funded School Aid	\$ 1,184,652	\$ 2,177,318	\$ 2,068,230	\$ (109,088)	

Why this is Misleading

- UPK Money is included in the runs but accounted for in Special Aid
- Transportation based initially on projections. We have monitored and adjusted regularly - actually a decrease
- Public & Private excess costs reflect actual placements
- Building Aid now captures the aid from the completed project
- Does not include all BOCES purchases in the current year which will generate aid in 21-22

Foundation Aid

Three Year Phase in of Foundation Aid

2021-222	
Calculated based on tier	
	1,393,358
	X .60
	<u>836,014</u>
2022-23	
50% of difference between Total Foundation Aid and Payable	
\$	1,393,358
\$	<u>(836,014)</u>
\$	557,344
	X.50
Increase of \$	<u>278,672</u>
2023-24	
100% of difference between Total Foundation Aid and Payable	
Increase of \$	278,672

Draft 1 Budget

Draft 1 Expenditure Budget	\$10,050,923
Draft 1 Revenue Budget	\$ 9,121,184
Existing Gap	\$ 929,739
Gap with Historic Adjustment	\$ 64,697

Historic adjustments have included:

- \$815,042 of Assigned Fund Balance
- \$ 50,000 transfer from reserves

What was included in Draft 1

- Everything we currently do
- COVID Materials, Supplies & PPE
- Professional Development aligned with District Goals
- Continuation of technology support added this year

Draft 2 Budget

Draft 2 Expenditure Budget	\$10,275,635
Draft 1 Revenue Budget	\$ 9,475,635
Existing Gap	\$ 800,000
Gap with REDUCED Historic Adjustment	\$ 0

Historic adjustments have included:

- \$815,042 of Assigned Fund Balance
- \$ 50,000 transfer from reserves
- \$865,042 TOTAL

- This draft reduces the historic adjustment by \$65,042 to \$800,000

Why & How is Draft 2 Different

Additions:

- Includes technology needs to support Instruction & safety and security aligned with recommendations from the OSC Audit
- OOD Special Education Placement since we last met
- Anticipated Increased Transportation Costs
- Further Enhanced Communications

Reallocations:

- PPE Costs allowable under Federal Funds
- Minor Adjustments based on most current information

This draft reduces the historic adjustment by \$65,042 to \$800,000

Draft 1 compared to Draft 2

	DRAFT 1	DRAFT 2
Expenditure Budget	\$10,050,923	\$10,275,635
Revenue Budget	\$ 9,121,184	\$ 9,475,635
Existing Gap	\$ 929,739	\$ 800,000
With Adjustment	\$ 64,697	\$ 0

Superintendent's Recommendation

➤ **Adopt Draft 2 Budget**

Questions & Discussion

The background features abstract, overlapping geometric shapes in various shades of blue, ranging from light sky blue to deep navy blue. These shapes are primarily located on the right side of the slide, creating a modern, layered effect.

Other Funding Sources & Implications Separate and Apart from Budget

COVID 19 Supplemental Stimulus Act: \$303,734

- Available through 9/30/23
- Requires grant application
- Primarily to be used at our discretion to keep students in session
- More information will be available at the end of April

American Rescue Plan: \$804,646

- Available through 9/30/24
- Requires grant application
- For Menands: 20% dedicated to learning loss, 80% at our discretion
- More information will be available at the end of April

Other Funding Sources & Implications Separate and Apart from Budget (cont'd)

UPK: \$108,000

- Still much unknown
- Requires grant application
- Additional funds may be available through a competitive grant
- More information will be forthcoming

IDEA Grants: anticipated increases to current @ present amount unknown

- More Information will be forthcoming

Questions & Discussion

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