



Menands

UNION FREE SCHOOL DISTRICT

Grades PreK - 8

Menands Union Free School District

2025-2026 Budget Adoption

April 23, 2025



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Grades PreK - 8

Expenditure Comparison

	2025-2026 Proposed Budget	2024-2025 Adopted Budget	\$\$ Difference	% Difference
Expenditures	\$ 12,976,198	\$ 12,454,645	\$ 521,553	4.19%

- Maintains all current programming
- District operated Pre-K program
- Continuation of Riverside Collaboration (self-contained programs)
- Transportation contract extensions for both summer special ed programs and school year
- Allows for exterior safety improvements (sidewalks have dropped)



Administrative-Program & Capital

	2025-2026	2024-2025	Difference	Percent
Administrative	\$ 1,345,786	\$ 1,271,996	\$ 73,790	5.80%
Program	\$ 9,798,510	\$ 9,587,410	\$ 211,100	2.20%
Capital	\$ 1,831,902	\$ 1,595,239	\$ 236,663	14.84%
Total	\$ 12,976,198	\$ 12,454,645	\$ 521,553	4.19%

*The figures above include the benefits allocated to each of components.



Revenues				
	Proposed	2024-2025	Difference	% Change
Real Property Tax	\$ 7,965,735	\$ 7,649,284	\$ 316,451	4.14%
Other Payments in Lieu of Taxes (PILOTS)	\$ 270,303	\$ 238,655	\$ 31,648	13.26%
Interest and earnings	\$ 76,217	\$ 55,000	\$ 21,217	38.58%
Commissions	\$ 500	\$ 500	\$ -	0.00%
Refund Prior Year	\$ 68,000	\$ 68,000	\$ -	0.00%
Tuition Other Schools	\$ 700,000	\$ 650,000	\$ 50,000	7.69%
Misc- Gifts & Donations-Erate	\$ 3,000	\$ 3,000	\$ -	0.00%
State and BOCES Aid	\$ 2,841,971	\$ 2,734,734	\$ 107,237	3.92%
Medicaid	\$ 25,000	\$ 30,000	\$ (5,000)	-16.67%
Debt Service Transfer	\$ 125,472	\$ 125,472	\$ -	0.00%
Fund Balance and Reserves	\$ 900,000	\$ 900,000	\$ -	0.00%
	\$ 12,976,198	\$ 12,454,645	\$ 521,553	4.19%



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TAX CAP HISTORY

Tax Cap Calculation	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
	0	0	0	0	0
Prior Year Levy	7,649,284	7,631,281	7,469,448	7,258,591	7,236,094
Reserve Amount	- 0	0	0	0	0
Prior Year Adjusted Levy	7,649,284	7,631,281	7,469,448	7,258,591	7,236,094
Tax Base Growth Factor	X 1.0224	1.0080	1.0019	1.0138	1.009
	7,820,628	7,692,331	7,483,640	7,358,760	7,301,219
Prior year Pilot	+ 238,655	33,800	31,296	0	0
	8,059,283	7,726,131	7,514,936	7,358,760	7,301,219
Prior Year Capital Tax Levy Ex	- 344,268.00	330,375.00	324,048.00	322,783.00	449,685.00
Torts And Judgements	- 0	0	0	0	0
Adjusted Prior Year Tax Levy	7,715,015	7,395,756	7,190,888	7,035,977	6,851,534
Allowable Growth Factor (less x	1.02	1.02	1.02	1.02	1.0123
	7,869,315	7,543,671	7,334,706	7,176,696	6,935,808
Pilots for Coming year	- 270,303	238,655	33,800.10	31,296.00	0
	7,599,012	7,305,016	7,300,906	7,145,400	6,935,808
Carryover	+ 0	0	0	0	0
Tax Levy Limit	7,599,012	7,305,016	7,300,906	7,145,400	6,935,808
Coming School Year Exemptions:					
Capital Exclusion for Coming \	+ 366,723	344,268	330,375	324,048	322,783
Maximum Allowable Levy	7,965,735	7,649,284	7,631,281	7,469,448	7,258,591
Proposed Levy Amount	316,452	18,003	7,631,281	7,469,448	7,258,591
Difference Between Tax Levy Lin	0	0	0	0	0
	4.14%	0.24%	2.17%	2.90%	0.31%



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Riverside Collaboration

- Started the conversation during the 2023-2024 budget development.
- 5 students would be aging out of the K-2 self contained program and would require a program for grades 3-5 in 2024-2025. This would allow us to keep our Menands students here in the least restrictive setting rather than be sent out of district.
- Hired a Physical Therapist (PT) and an Occupational Therapist (PT) and an additional Speech Therapist to meet the increased related services for these students.
- These programs provide both the academic and social skills that these students need.
- Future programming – There will be a need for grades 6-8 programming in the future and at present there are 6 preschooler's that will require a self-contained setting in the 2026-2027 school year.



- Revenue is estimated to be higher than what was originally budgeted. We did assume that all seats will be filled, and we assumed that there would be more movement in and out.
- The ability to hire full-time staff to provide the related services made it easier to fill the positions and allows us to cost share with other districts in the collaboration.
- In the event the needs of the students that we serve in this building increase we already have the staff to meet those needs.
- Tuition that is charged to other districts will be slightly lower than in 2024-25 that is due to the actual costs of the persons in the program.



Prior to Riverside Collaboration

	Salary/Cost	Benefits	FICA /Med	Retirement	Total
1 Special Education Teacher	\$ 60,938	\$ 1,000	\$ 4,662	\$ 6,161	\$ 72,761
3 Support Staff	\$ 63,987	\$ 3,000	\$ 4,895	\$ 9,726	\$ 81,608
OT-PT	\$ 44,000	\$ -	\$ -	\$ -	\$ 44,000
Total					\$ 198,369

With 2 Additional Self Contained Classrooms

	Salary/Cost	Benefits	FICA /Med	Retirement	Total
2 Special Education Teacher	\$ 120,622	\$ 1,000	\$ 9,228	\$ 12,195	\$ 143,044
1 Speech Teacher	\$ 56,167	\$ 4,000	\$ 4,297	\$ 5,678	\$ 70,142
5 Teacher Aides	\$ 115,145	\$ 19,143	\$ 8,809	\$ 17,502	\$ 160,599
OT and PT	\$ 84,648	\$ 22,172	\$ 6,751	\$ 12,866	\$ 126,438
Total					\$ 500,223

The district budgeted \$353,208 in salaries

The difference between one classroom or 3 was \$301,854. Due to hiring at a lower step than was budgeted.

The district budgeted \$600K in revenue and the actual figure will be closer to \$800K



A home based on an assessment of 250,000

		Value of Home	Tax Rate	Tax Bill	Difference	Per Month
School	2024-2025	\$ 250,000	30.712449	\$ 7,678.11		
School	2025-2026	\$ 250,000	31.983024	\$ 7,995.76	\$ 317.64	\$ 26.47
Library	2024-2025	\$ 250,000	1.049235	\$ 262.31		
Library	2025-2026	\$ 250,000	1.206622	\$ 301.66	\$ 39.35	\$ 3.28

If assessments go up the rate will decrease and if assessments go down the rate will increase.



3 Year Budget Comparison

	2025-2026	2024-2025	2023-2024	24-25 to 25-26	Percent	23-24 to 24-25	Percent
Instructional Salaries	\$ 3,201,114	\$ 3,232,977	\$ 2,612,732	\$ (31,863)	-0.99%	\$ 620,245	23.74%
Non-Instructional Salaries	\$ 1,043,955	\$ 812,987	\$ 694,396	\$ 230,968	28.41%	\$ 118,591	17.08%
Equipment	\$ 119,196	\$ 122,696	\$ 112,338	\$ (3,500)	-2.85%	\$ 10,358	9.22%
Contractual	\$ 1,984,345	\$ 1,817,665	\$ 1,774,424	\$ 166,680	9.17%	\$ 43,241	2.44%
Materials and Supplies	\$ 169,474	\$ 168,474	\$ 144,574	\$ 1,000	0.59%	\$ 23,900	16.53%
Tuitions	\$ 2,140,100	\$ 2,376,724	\$ 2,431,134	\$ (236,624)	-9.96%	\$ (54,410)	-2.24%
BOCES	\$ 838,457	\$ 832,570	\$ 873,301	\$ 5,887	0.71%	\$ (40,731)	-4.66%
Debt Service	\$ 1,073,100	\$ 912,000	\$ 787,500	\$ 161,100	17.66%	\$ 124,500	15.81%
Benefits	\$ 1,953,600	\$ 1,855,806	\$ 1,605,029	\$ 97,794	5.27%	\$ 250,777	15.62%

Data above does not include interfund transfers or health insurance buyout



Next Steps

- April 23, 2025 adopt the 2025-2026 Budget
- Submit the Property Tax Report Card to SED
- Petitions due April 28, 2025
- Public Information available May 1, 2025
- Budget Hearing Wednesday May 7, 2025
- Budget Vote Tuesday May 20, 2025