



**Menands**

UNION FREE SCHOOL DISTRICT

Grades PreK - 8

# **Menands Union Free School District**

**2024-2025 Budget Workshop**

**March 11, 2024**



# Strategic Initiatives and District 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, 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.



## **Expenditure vs. Revenue as of March 11, 2024**

	<b>2024-2025 Proposed Budget</b>	<b>2023-2024 Voter Approved Budget</b>	<b>Difference</b>	<b>Percentage</b>
Expenditures	\$ 12,478,707	\$ 11,555,886	\$ 922,821	7.99%
Revenue w/out Fund Balance	\$ 11,499,645	\$ 10,605,886	\$ 893,759	8.43%
Fund Balance & Reserves	\$ 900,000	\$ 950,000	\$ (50,000)	-5.26%
GAP Between Expense & Revenue	\$ (79,062)	\$ -	\$ (79,062)	

- 24-25 Expenditure increase includes \$485,139 for expanded Special Education Programs
- 24-25 Estimated Revenues includes \$600,000 for tuition from other districts



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## What's changed since February 12<sup>th</sup>?

- Maintained instructional positions as we review projected enrollment for 2024-2025
- Increased support staff to meet IEP requirements
- Increased TRS for additional instructional positions- rate for 24-25 salaries is 10.02% up from 9.76%
- Increase in social security due to additional staffing
- Adjusted tuitions for both regular education and special education programming
- Public and Private High Cost Aid lower than February



## Administrative Component

	2024-2025	2023-2024			
	Proposed Budget	Adopted Budget	Difference	Percentage	
Board of Education	\$ 6,800	\$ 6,400	\$ 400	6.25%	
District Clerk	\$ 6,700	\$ 6,700	\$ -	0.00%	
Distrtict Meeting	\$ 5,200	\$ 5,200	\$ -	0.00%	
Office of the Superintendent	\$ 232,250	\$ 249,639	\$ (17,389)	-6.97%	Reflects change in administration
Business Office	\$ 354,649	\$ 325,604	\$ 29,045	8.92%	Allows contractual increases
Legal-Dues-BOCES Admin-MISC	\$ 200,331	\$ 187,720	\$ 12,611	6.72%	Increase for liability insurance historical sepnding
Supervision-In-service-Training	\$ 203,300	\$ 195,150	\$ 8,150	4.18%	
	\$ 1,009,230	\$ 976,413	\$ 32,817	3.36%	

No Change in FTE's over 2023-2024



## Capital Component

	<b>2024-2025 Proposed Budget</b>	<b>2023-2024 Adopted Budget</b>	<b>Difference</b>	<b>Percentage</b>
Salaries	\$ 223,600	\$ 226,226	\$ (2,626)	-1.16%
Equipment	\$ 17,500	\$ 17,196	\$ 304	1.77%
Contractual	\$ 207,124	\$ 207,124	\$ -	0.00%
Materials 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%
BOND anticipation Note	\$ 118,000	\$ -	\$ 118,000	100.00%
Transfer to Capital Fund	\$ -	\$ 150,000	\$ (150,000)	-100.00%
	<b>\$ 1,497,304</b>	<b>\$ 1,525,046</b>	<b>\$ (27,742)</b>	<b>-1.82%</b>

No notable variance here – Currently reviewing contractual expenses – should be able to offer a reduction. Older HVAC units create unanticipated expenses throughout the heating season – Roof repairs will not be an issue in the 2024-2025 budget – Maintains current staffing level ( 4 FTE's ) and allows for a more competitive wage



## Instructional Program

All Salaries	\$ 3,506,460	\$ 2,676,356	\$ 830,103	31.02%
Regular Education Contractual & Equip	\$ 116,500	\$ 116,500	\$ -	0.00%
Regular Ed. Materials and Supplies	\$ 56,350	\$ 56,350	\$ -	0.00%
Regular Ed. Tuition- BOCES- Textbooks	\$ 1,989,100	\$ 1,910,896	\$ 78,204	4.09%
Special Ed. Equipment	\$ 12,500	\$ 2,500	\$ 10,000	400.00%
Special Education Contractual and M&S	\$ 110,150	\$ 94,141	\$ 16,009	17.01%
Special Education Tuition and BOCES	\$ 1,041,624	\$ 1,189,000	\$ (147,376)	-12.39%
Instructional Media Equipment	\$ 59,696	\$ 59,642	\$ 54	0.09%
Instructional Media Contractual and BOCES	\$ 164,701	\$ 164,421	\$ 280	0.17%
Instructional Media Material and Supplies	\$ 17,857	\$ 17,857	\$ -	0.00%
Pupil Support Services	\$ 82,174	\$ 82,174	\$ -	0.00%
Interscholastic Athletics and Clubs	\$ 10,200	\$ 1,300	\$ 8,900	684.62%
Pupil Transportation	\$ 1,023,261	\$ 1,023,261	\$ -	0.00%
<b>Total</b>	<b>\$ 8,190,573</b>	<b>\$ 7,394,399</b>	<b>\$ 796,174</b>	<b>10.77%</b>



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## Staffing Level – FTEs Instructional Staff

	2024-2025	2023-2024	Variance
Phys Ed - Music-Art- Library/Stem	5.00	5.00	0.00
Kindergarten	2.00	2.00	0.00
First Grade	2.00	2.00	0.00
Second Grade	2.00	2.00	0.00
Third Grade	2.00	2.00	0.00
Fourth Grade	2.00	2.00	0.00
Fifth Grade	2.00	2.00	0.00
Middles School -6-7-8	4.00	4.00	0.00
Counselor	1.00	1.00	0.00
Social Worker	1.00	1.00	0.00
Psychologist	0.40	0.40	0.00
Speech Teacher	2.00	1.00	1.00
Nurse	1.00	1.00	0.00
Occupational Therapist	1.00	0.00	1.00
English Language Learner	1.00	1.00	0.00
Embedded Staff Developer	1.00	1.00	0.00
Academic Intervention Math	1.00	1.00	0.00
Academic Interventin English	2.00	2.00	0.00
Self Contained Sped Teachers	3.00	1.00	2.00
District Wide Special Ed teachers	3.00	3.00	0.00
Teacher Assistants	3.00	3.00	0.00
Spanish Teacher	1.00	1.00	0.00
Total	42.40	38.40	4.00

Data here reflects  
the number of  
instructional staff





## Staffing Levels – FTEs Non-Instructional

	2024-2025	2023-2024	Variance
Special Education Programming	7.00	4.00	3.00
Hall Monitor -Lunch Aide	1.00	1.00	0.00
Aide to cover vacancies	1.00	0.00	1.00
Total	9.00	5.00	4.00

- Covers paraprofessional staff required in self contained classrooms
- Allows for one floating aide to cover staff absences and acute student- critical to meet IEP programming needs when staff is out



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## Benefits & Interfund Transfers

Description	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Difference	Percentage
State Retirement	80,000.00	72,000.00	8,000.00	11.11%
Teachers Retirement	344,000.00	290,000.00	54,000.00	18.62%
Social Security	320,000.00	280,000.00	40,000.00	14.29%
Workers Comp	12,600.00	18,500.00	-5,900.00	-31.89%
Unemploy Ins	3,000.00	10,000.00	-7,000.00	-70.00%
Hosp Medical & Ins	967,000.00	934,529.00	32,471.00	3.47%
Interfund to Cafeteria	30,000.00	35,000.00	-5,000.00	-14.29%
Interfund to Federal Funds	25,000.00	20,000.00	5,000.00	25.00%
<b>Total</b>	<b>1,781,600.00</b>	<b>1,660,029.00</b>	<b>121,571.00</b>	<b>7.32%</b>



February 2024-2025 Executive Budget		March 2024-2025 Executive Budget		Difference from February
Foundation Aid	1,372,629	Foundation Aid	1,372,629	-
Boces	295,398	Boces	295,398	-
High Cost Excess Cost	85,001	High Cost Excess Cost	71,000	14,001
Private Excess Cost	82,354	Private Excess Cost	81,000	1,354
Hardware & Technology	3,314	Hardware & Technology	3,314	-
Software, Library, Textbook	32,988	Software, Library, Textbook	32,988	-
Transportation Inc Summer	444,248	Transportation Inc Summer	444,248	-
Building & Bldg. Reorg Incentive	434,157	Building & Bldg. Reorg Incentive	434,157	-
Charter School Transitional	-	Charter School Transitional	-	-
<b>Total</b>	<b>2,750,089</b>	<b>Total</b>	<b>2,734,734</b>	<b>15,355</b>

Current Foundation Aid estimate is less than above – the district does not account for homeless aid current deficit is 37K



## Revenue

	2024-2025	2023-2024		
Real Property Tax	\$ 7,649,284	\$ 7,631,281	\$ 18,003.00	0.24%
Other Payments in Lieu of Taxes (PILOTS)	\$ 238,655	\$ 33,800	\$ 204,855.00	606.08%
Interest and earnings	\$ 50,000	\$ 5,000	\$ 45,000.00	900.00%
Commissions	\$ 500	\$ 500	\$ -	0.00%
Refund Prior Year BOCES	\$ 8,000	\$ 8,000	\$ -	0.00%
Refund Prior Year Other	\$ 60,000	\$ 60,000	\$ -	0.00%
Tuitions from other schools	\$ 600,000	\$ -	\$ 600,000.00	100.00%
TWC- Erate	\$ 2,500	\$ 2,500	\$ -	0.00%
Gifts and Donations	\$ 500	\$ 500	\$ -	0.00%
State and BOCES Aid	\$ 2,734,734	\$ 2,844,305	\$ (109,571.00)	-3.85%
Medicaid	\$ 30,000	\$ 20,000	\$ 10,000.00	50.00%
Fund Balance	\$ 850,000	\$ 950,000	\$ (100,000.00)	-10.53%
Debt Service transfer	\$ 125,472	\$ -	\$ 125,472.00	100.00%
ERS-TRS Reserve Transfer	\$ 50,000	\$ -	\$ 50,000.00	100.00%
Totals	\$ 12,399,645	\$ 11,555,886	\$ 843,759.00	\$ 843,759



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## Tax Cap - with and without new PILOT

<b>Tax Cap Calculation</b>		<b>2024-2025</b>	<b>2024-2025</b>
		0	0
Prior Year Levy		7,631,281	7,631,281
Reserve Amount	-	0	0
Prior Year Adjusted Levy		7,631,281	7,631,281
Tax Base Growth Factor	X	1.0080	1.0080
		7,692,331	7,692,331
Prior year Pilot	+	33,800	33,800
		7,726,131	7,726,131
Prior Year Capital Tax Levy Exclusions	-	330,375.00	330,375.00
Torts And Judgements	-	0	0
<b>Adjusted Prior Year Tax Levy</b>		<b>7,395,756</b>	<b>7,395,756</b>
Allowable Growth Factor ( lessor of CPI or 2%)	x	1.02	1.02
		7,543,671	7,543,671
Pilots for Coming year	-	33,800	238,655
		7,509,871	7,305,016
Carryover	+	0	0
<b>Tax Levy Limit</b>		<b>7,509,871</b>	<b>7,305,016</b>
Coming School Year Exemptions:			
Capital Exclusion for Coming Year	+	344,268	344,268
<b>Maximum Allowable Levy</b>		<b>7,854,139</b>	<b>7,649,284</b>
Proposed Levy Amount		222,858	18,003
Difference Between Tax Levy Limit and Proposed Levy		0	0
		2.92%	0.24%
<b>Total Tax Levy and PILOT Payments</b>		<b>256,658</b>	<b>256,658</b>



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## Areas of Continued Conversation

- Special Education programming - still finalizing details of programming
  - Working on an intermunicipal agreement
  - Business Officials are meeting to ensure calculations are done consistently
  - Annual Reviews are in process
- BOCES is not completely finalized
- Reviewing replacement plans for furniture, technology
  - Do not anticipate the need to increase appropriations
- ELA – potential new curriculum may slightly impact appropriation looking to mitigate any single year expenditure



- What's changed since we last met
  - Finalize Tuition Estimates/ High School and Out of District
  - Breakdown departments comparison 23-24 vs. 24-25
  - PILOT and Revenue Update with Tax CAP.
  - Enrollment and Staffing



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# Questions & Discussion