



**Menands**

UNION FREE SCHOOL DISTRICT

Grades PreK - 8

# **Menands Union Free School District**

**2025-2026 Budget Workshop**

**March 24, 2025**



# 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

	<b>2025-2026</b>	<b>2024-2025</b>	<b>Difference</b>	<b>Percentage</b>
	<b>Proposed Budget</b>	<b>Adopted Budget</b>		
<b>Expenditures</b>	\$ 12,976,198	\$ 12,454,645	\$ 521,553	4.19%
<b>Revenue</b>	\$ 12,976,198	\$ 12,454,645	\$ 521,553	4.19%
<b>Difference</b>	\$ -	\$ -		

The 2025-2026 proposed budget maintains all educational and extracurricular programs.



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## Draft 2 Updates

- Includes all instructional positions based on current enrollment.
- 2025-2026 enrollment is continuously under review
- Review of all BOCES and special education expenditures. Expenditure reduction was due to student placement and residency changes
- Includes a continued commitment to repairing and maintaining the campus. (Concrete and grounds work).
- Reduced Transportation expense –final CPI is not out yet still conservative
- Includes use of reserves – same level as 2024-2025



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## Administrative Component

Description	Draft 2 Presentation	Draft 1 Presentation	\$\$	%	What Changed
Board of Education	\$ 6,800	\$ 6,800	\$ -	0.00%	
District Clerk	\$ 6,700	\$ 6,700	\$ -	0.00%	
District Meeting	\$ 5,200	\$ 5,200	\$ -	0.00%	
Office of the Superintendent	\$ 238,091	\$ 239,591	\$ (1,500)	-0.63%	Reduction in Equipment
Business Office	\$ 314,302	\$ 322,802	\$ (8,500)	-2.63%	Less Equip & Supplies - Boces expense reallocated to different code
Legal-Dues-BOCES Admin-MISC	\$ 294,652	\$ 230,331	\$64,321	27.93%	Increase for liability Insurance and reallocation of BOCES expenses (data processing and printing- \$56K)
Supervision-In-service-Training	\$ 217,576	\$ 203,300	\$14,276	7.02%	Due to the reallocation of some BOCES services
	\$1,083,321	\$ 1,014,724	\$68,597	6.76%	



# Capital Component

Description	Draft 2 Presentation	Draft 1 Presentation	Difference	Percentage	
Salaries	\$ 223,675	\$ 220,675	\$ 3,000	1.36%	Reflects current staffing
Equipment	\$ 17,500	\$ 17,500	\$ -	0.00%	
Contractual	\$ 258,124	\$ 208,124	\$ 50,000	24.02%	Allows for walkway repairs
Materials and Supplies	\$ 45,500	\$ 45,500	\$ -	0.00%	
Electric-Gas & BOCES	\$ 112,000	\$ 92,080	\$ 19,920	21.63%	Reallocation of BOCES expenses
Serial Bonds P&I	\$ 1,073,100	\$ 1,073,100	\$ -	0.00%	
	<b>\$ 1,729,899</b>	<b>\$ 1,656,979</b>	<b>\$ 72,920</b>	<b>4.40%</b>	



# Program Component

Description	Draft 2 Presentation	Draft 1 Presentation	\$\$	%	What Changed
<b>Instructional Program</b>					
All Salaries	\$ 3,674,125	\$ 3,674,125	\$ (0)	0.00%	
Regular Education Contractual & Equip	\$ 146,500	\$ 146,500	\$ -	0.00%	
Regular Ed. Materials and Supplies	\$ 56,350	\$ 56,350	\$ -	0.00%	
Regular Ed. Tuition- BOCES- Textbooks	\$ 2,024,100	\$ 2,069,100	\$ (45,000)	-2.17%	BOCES Review and reallocation
Special Ed. Equipment	\$ 12,500	\$ 12,500	\$ -	0.00%	
Special Education Contractual and M&S	\$ 110,150	\$ 110,150	\$ -	0.00%	
Special Education Tuition and BOCES	\$ 665,000	\$ 740,000	\$ (75,000)	-10.14%	BOCES Review and reallocation
Instructional Media Equipment	\$ 59,696	\$ 59,696	\$ -	0.00%	
Instructional Media Contractual and BOCES	\$ 163,785	\$ 164,701	\$ (916)	-0.56%	BOCES Review and reallocation
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	\$ 10,200	\$ -	0.00%	
Pupil Transportation	\$ 1,123,261	\$ 1,223,261	\$ (100,000)	-8.17%	Adjusted waiting for final CPI
<b>Total</b>	<b>\$ 8,145,698</b>	<b>\$ 8,366,614</b>	<b>\$ (220,916)</b>	<b>-2.64%</b>	



# Benefits & Interfund Transfers

	<b>Draft 2</b>	<b>Draft 1</b>	<b>Difference</b>	<b>Difference</b>
	<b>Presentation</b>	<b>Presentation</b>	<b>\$\$</b>	<b>%</b>
State Retirement	\$ 120,000	\$ 120,000	\$ -	0%
Teachers Retirement	\$ 319,000	\$ 319,000	\$ -	0%
Social Security	\$ 330,000	\$ 330,000	\$ -	0%
Workers Compensation	\$ 12,600	\$ 12,600	\$ -	0%
Unemployment Ins.	\$ 3,000	\$ 3,000	\$ -	0%
Hospital-Medical Ins.	\$ 1,169,000	\$ 1,169,000	\$ -	0%
Interfund transfer to Café	\$ 30,000	\$ 20,000	\$ 10,000	50%
Interfund Transfer to Special Aid	\$ 30,000	\$ 35,000	\$ (5,000)	-14%
	\$ 2,013,600	\$ 2,008,600	\$ 5,000	0%





Revenues				
	Draft 2	Draft 1	Difference	% Change
Real Property Tax	\$ 7,966,952	\$ 7,966,952	\$ -	0.00%
Other Payments in Lieu of Taxes (PILOTS)	\$ 270,303	\$ 270,303	\$ -	0.00%
Interest and earnings	\$ 75,000	\$ 75,000	\$ -	0.00%
Commissions	\$ 500	\$ 500	\$ -	0.00%
Refund Prior Year	\$ 68,000	\$ 68,000	\$ -	0.00%
Tuition Other Schools	\$ 700,000	\$ 700,000	\$ -	0.00%
Misc- Gifts & Donations-Erate	\$ 3,000	\$ 3,000	\$ -	0.00%
State and BOCES Aid	\$ 2,841,971	\$ 2,841,971	\$ -	0.00%
Medicaid	\$ 25,000	\$ 25,000	\$ -	0.00%
Debt Service Transfer	\$ 125,472	\$ 125,472	\$ -	0.00%
Fund Balance and Reserves	\$ 900,000	\$ 850,000	\$ 50,000	5.88%
	\$ 12,976,198	\$ 12,926,198	\$ 50,000	0.39%



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## Factors Still to Consider

- Final review of State Aid
  - Do not anticipate significant change
- Update out of district placements as annual reviews continue
- Final CPI for transportation
- No anticipation that final budget number being greater than it is today



- Additional revenue is realized
  - increase expenditures or reduce the tax levy
- Additional expenditures are required
  - use more fund balance or reduce money for campus repairs



- **Upcoming Presentation - Budget Adoption**
  - **Updated draft 2**
  - **Full presentation**
- **Questions and Discussion**