



Menands

UNION FREE SCHOOL DISTRICT

Grades PreK - 8

Menands Union Free School District

2024-2025 Final Budget Presentation

April 22, 2024



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Expenditure vs. Revenue

	2024-2025 Proposed Budget	2023-2024 Voter Approved Budget	Difference	Percentage
Expenditures	\$ 12,454,645	\$ 11,555,886	\$ 898,759	7.78%
Revenue & Fund Balance	\$ 12,454,645	\$ 11,555,886	\$ 898,759	7.78%
GAP Between Expense & Revenue	\$ -	\$ -	\$ -	

- Includes \$30,000 increase spending from the 4-9-2024 workshop.
- Increased tuition for hosted Riverside Special Ed Collaboration.



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Administrative-Program & Capital

	2024-2025 Proposed Budget	2023-2024 Adopted Budget	Difference	Percentage
Administrative	\$ 1,271,996	\$ 1,246,781	\$ 25,214.54	2.02%
Program	\$ 9,587,410	\$ 8,680,567	\$ 906,843.00	10.45%
Capital	\$ 1,595,239	\$ 1,628,538	\$ (33,299.00)	-2.04%
Total	\$ 12,454,645	\$ 11,555,886	\$ 898,758.54	7.78%



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2024-2025 Staffing Impact

- **Maintains programs and staffing**
- **2 special education teachers**
- **1 occupational therapist (previously Advanced Therapy)**
- **1 physical therapist (previously Advanced Therapy)**
- **1 speech and language pathologist**
- **5 teacher aides**



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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	\$ 55,000	\$ 5,000	\$ 50,000.00	1000.00%
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	\$ 650,000	\$ -	\$ 650,000.00	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	\$ 12,454,645	\$ 11,555,886	\$ 898,759.00	7.78%



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Tax Cap Calculation		2024-2025	2024-2025
		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
Adjusted Prior Year Tax Levy		7,395,756	7,395,756
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
Tax Levy Limit		7,509,871	7,305,016
Coming School Year Exemptions:			
Capital Exclusion for Coming Year	+	344,268	344,268
Maximum Allowable Levy		7,854,139	7,649,284
Proposed Levy Amount		222,858	18,003
Difference Between Tax Levy Limit and Proposed Levy		0	0
		2.92%	0.24%
Total Tax Levy and PILOT Payments		256,658	256,658



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Next Steps

- Adopt budget on April 22, 2024
- Approve Property Tax Report Card (PTRC) 4-22-2024
- Submit the PTRC to the NYS Education Department by close of business on April 23, 2024
- Make budget information available to the public by May 1, 2024
- Budget Hearing on May 8, 2024 - 6:30 pm
- Mail Budget Newsletter May 9th
- Budget Vote May 21, 2024 - Noon to 8:00pm