



Menands

UNION FREE SCHOOL DISTRICT

Grades PreK - 8

Menands Union Free School District

202-2026 Budget Workshop

March 10, 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.



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What's Changed since February 10th?

- Maintained instructional positions as we review projected enrollment for 2025-2026
- Additional staff for in house Pre-K program
- 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



Current Expenditure vs. Revenue

	2025-2026
	Proposed Budget
Expenditures	\$ 13,053,503
Revenue	\$ 12,926,198
Difference - GAP	\$ (127,305)

- Final review of tuitions – lots of movement.
- Finalize BOCES 2025-2026 service request form
- Review historical spending trends
- Review expenditure-based state aid revenues
- Review the use of Retirement reserves



PRE-K Projected Expenditures

PRE-K PROGRAMMING					
Position	Salary	Retirement	FICA/Med	Health &Dental	Total
Pre-K Teacher	\$61,028	\$ 5,853	\$ 4,669	\$ 35,500	\$107,049
Teacher Aide	\$23,500	\$ 3,581	\$ 1,798	\$ 2,000	\$ 30,879
				Total Expense	\$137,928
				Revenue	\$ 97,200
			Net Impact on General Fund		\$ 40,728



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Administrative Component

Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	\$\$	%	
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	\$ 239,591	\$ 232,250	\$ 7,341	3.16%	Allows for contractual obligations
Business Office	\$ 322,802	\$ 324,649	\$ (1,847)	-0.57%	Reflects current staffing and consultant hours
Legal-Dues-BOCES Admin-MISC	\$ 232,441	\$ 230,331	\$ 2,110	0.92%	Increase for liability insurance historical spending
Supervision-In-service-Training	\$ 207,776	\$ 203,300	\$ 4,476	2.20%	Allows for contractual obligations
	\$ 1,021,310	\$ 1,009,230	\$ 12,080	1.20%	

No staffing increase over previous year.



Capital Component

	2025-2026 Proposed Budget	2024-2025 Adopted Budget			
Description			Difference	Percentage	
Salaries	\$ 220,675	\$ 223,600	\$ (2,925)	-1.31%	Reflects current staffing
Equipment	\$ 17,500	\$ 17,500	\$ -	0.00%	
Contractual	\$ 208,124	\$ 207,124	\$ 1,000	0.48%	
Materials and Supplies	\$ 45,500	\$ 45,000	\$ 500	1.11%	
Electric and Gas	\$ 92,080	\$ 92,080	\$ -	0.00%	
Serial Bonds P&I	\$ 1,073,100	\$ 794,000	\$ 279,100	35.15%	
BOND anticipation Note	\$ -	\$ 118,000	\$ (118,000)	100.00%	
	\$ 1,656,979	\$ 1,497,304	\$ 159,675	10.66%	

- The staffing level is the same as the previous year.



Program Component

Description	2025-2026 Proposed Budget	2024-2025 Adopted Budget	\$\$	%
Instructional Program				
All Salaries	\$3,674,125	\$3,506,460	\$ 167,665	4.78%
Regular Education Contractual & Equip	\$ 146,500	\$ 116,500	\$ 30,000	25.75%
Regular Ed. Materials and Supplies	\$ 56,350	\$ 56,350	\$ -	0.00%
Regular Ed. Tuition- BOCES- Textbooks	\$2,069,100	\$1,989,100	\$ 80,000	4.02%
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	\$ 740,000	\$1,041,624	\$ (301,624)	-28.96%
Instructional Media Equipment	\$ 59,696	\$ 59,696	\$ -	0.00%
Instructional Media Contractual and BOCES	\$ 164,701	\$ 164,701	\$ -	0.00%
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	\$1,223,261	\$1,023,261	\$ 200,000	19.55%
Total	\$8,366,614	\$8,190,573	\$ 176,041	2.15%



	2025-2026	2024-2025	
	# FTE's	# FTE's	
PreK Teacher	1	0	New for the 25-26 School Year
Phys Ed-Music-Art - Library/Stem	5	5	
Kindergarten - Fifth Grades	12	12	2 Sections of each grade level
Middle School Grades 6th,7th ,& 8th *	4	4	
Spanish Teacher	1	1	
School Counselor	1	1	
Social Worker	1	1	
Psychologist	0.40	0.40	
Speech Teacher	2	2	
Nurse	1	1	
Occupational Therapist COTA	1	1	
Physical Therapist	1	1	
English Language Teacher	1	1	
Embedded Staff Developer	1	1	
Academic Intervention Math & Reading	3	3	
Special Education Teachers-District Wide	3	3	
Specia Education Self Contained	3	3	
Teacher Assistants	3	3	
Total Instructional Staff Persons	44.4	43.4	



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Grades PreK - 8

Staffing Levels – FTE's Non-Instructional

	2025-2026	2024-2025
	# FTE's	# FTE's
Special Ed & Pre-K Aides	10	7
Hall Monitor	1	1
Aide to Cover vacancies	1	1
Total Instructional Staff Persons	12	9

- Provides for required support for self contained programming and any 1 to 1 aides
- Allows for Pre-K Aide
- Allows for one floating aide to cover staff absences and acute student- crisis when needed.
- While not in the FTE count current funding allows for additional support



Benefits & Interfund Transfers

	2025-2026	2024-25025	Difference	Difference
	Projected Budget	Adopted Budget	\$\$	%
State Retirement	\$ 120,000	\$ 80,000	\$ 40,000	50%
Teachers Retirement	\$ 319,000	\$ 344,000	\$ (25,000)	-7%
Social Security	\$ 330,000	\$ 320,000	\$ 10,000	3%
Workers Compensation	\$ 12,600	\$ 12,600	\$ -	0%
Unemployment Ins.	\$ 3,000	\$ 3,000	\$ -	0%
Hospital-Medical Ins.	\$ 1,169,000	\$ 967,000	\$ 202,000	21%
Interfund transfer to Café	\$ 20,000	\$ 30,000	\$ (10,000)	-33%
Interfund Transfer to Special Aid	\$ 35,000	\$ 25,000	\$ 10,000	40%
	\$ 2,008,600	\$ 1,781,600	\$ 227,000	13%



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	-	-
Total	2,750,089	Total	2,734,734	15,355

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



	Revenues			
	2025-2026	2024-2025	Difference	% Change
Real Property Tax	\$ 7,966,952	\$ 7,649,284	\$ 317,668	4.15%
Other Payments in Lieu of Taxes (PILOTS)	\$ 270,303	\$ 238,655	\$ 31,648	13.26%
Interest and earnings	\$ 75,000	\$ 55,000	\$ 20,000	36.36%
Commissions	\$ 500	\$ 500	\$ -	0.00%
Refund Prior Year	\$ 68,000	\$ 68,000	\$ -	0.00%
Tuition Other Schools	\$ 700,000	\$ 650,000	\$ 50,000	100.00%
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	\$ -	100.00%
Fund Balance and Reserves	\$ 850,000	\$ 900,000	\$ (50,000)	-5.56%
	\$ 12,926,198	\$ 12,454,645	\$ 471,553	3.79%



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 Exclusions	-	343,538.00	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		7,715,745	7,395,756	7,190,888	7,035,977	6,851,534
Allowable Growth Factor (lessor of CPI or 2%)	x	1.02	1.02	1.02	1.02	1.0123
		7,870,060	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
		7,599,757	7,305,016	7,300,906	7,145,400	6,935,808
Carryover	+	0	0	0	0	0
Tax Levy Limit		7,599,757	7,305,016	7,300,906	7,145,400	6,935,808
Coming School Year Exemptions:						
Capital Exclusion for Coming Year	+	367,195	344,268	330,375	324,048	322,783
Maximum Allowable Levy		7,966,952	7,649,284	7,631,281	7,469,448	7,258,591
Proposed Levy Amount		317,668	18,003	7,631,281	7,469,448	7,258,591
Difference Between Tax Levy Limit and Proposed Levy		0	0	0	0	0
		4.15%	0.24%	2.17%	2.90%	0.31%



A home based on an assessment of 200,000

		Value of Home	Tax Rate	Tax Bill	Difference
School	2024-2025	\$ 200,000	30.712449	\$6,142.49	
School	2025-2026	\$ 200,000	31.987910	\$6,397.58	\$ 255.09



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Areas of Continued Conversation

- **Special Education programming- Still finalizing details of programming;**
 - **Working on updated tuition including summer programs (ESY)**
 - **Enrollment- placements**
- **BOCES is not completely finalized-Tech Valley and PD**
- **Reviewing replacement plans for furniture, technology – don't anticipate the need to increase appropriations**
- **Math curriculum may slightly impact appropriations**



- **What's changed since we last met**
- **Provide final tuition figures**
- **Breakdown departments comparison 23-24 vs. 24-25**
- **Revenue Update with Tax CAP, Fund Balance and State Aid.**
- **Enrollment and Staffing**
- **BOCES Final Service Request**



- **Pre-K Programming**
- **Tax-Cap**
- **Retirement Reserve use**
- **Other**