



Spackenkill Union Free School District 2024-2025 BUDGET BROCHURE

Proposed 2024-2025 Budget

- ★ This budget once again falls under the New York State Tax Cap!
- ★ **Additional state aid** this year eliminates the need to buy a new school bus and a facilities vehicle using district capital reserve funds.
- ★ **Capital Project has been completed** on time and on budget. Over the summer of 2023, crews repaved parking lots for all buildings and added more parking and room for buses, as well as new lighting. In addition, new bleachers were installed in the SHS gym.
- ★ Contrary to a statewide trend, Spackenkill continued to **gain K-12 student enrollment** in 2023-2024, at a preliminary rate of 1.4%; we are in the top 15% statewide. Source: NYSED Public Access Data Site <https://data.nysed.gov> and NYSED Information and Reporting Services Public School Enrollment <https://www.p12.nysed.gov/irs/statistics/enroll-n-staff/home.html>
- ★ Spackenkill's **Non-Resident Student Tuition Program** provided additional revenue of more than \$500,000 to the District in 2023-2024.
- ★ Our **Universal Pre-K Program** at Mid-Hudson Early Education Center is going into its 3rd successful year. Read more about it on page 2.

The Proposed Budget at-a-Glance

Total Budget for 2024-2025	\$53,938,245
Budget Growth from 2023-2024	3.89%
Tax Levy Increase Is	1.70%



SHS Science Olympiad medalists.



Varsity Boys Soccer went to the 2023 State Championship.



Hagan Strings begins in 3rd grade.

LOCATION: SPACKENKILL HIGH SCHOOL

DATE: MAY 21, 2024

VOTING HOURS: 7 A.M.— 9 P.M.

Dear Spackenkill Residents:

The annual district budget vote will be held this year on May 21st at Spackenkill High School from 7 am to 9 pm. District voters have the opportunity to vote on a \$53.9 million budget for the 2024-25 school year and to elect one trustee to the Board of Education.

The vote also includes a proposition for the creation of a Capital Reserve Fund for purchase of electric buses and facilities upgrades, in the ultimate amount not to exceed \$10 million over a term of ten (10) years. The intent of the Capital Reserve Fund is to appropriate funds necessary to finance, in whole or in part, the cost of these capital expenditures in response to the State's unfunded mandate for all school districts to transition to electric buses by 2035. The goal is to reduce, and in some cases eliminate, the need to borrow funds. The Capital Reserve Fund is a proactive measure to maximize the value and use of taxpayer dollars by saving on the interest and legal fees associated with borrowing.

The proposed budget represents a 3.89 % increase over the 2023-24 budget. The proposed tax levy is \$259,841 under the allowable State tax cap and is an increase of 1.7% from last year, keeping with the District's goal of moderating fluctuations in the tax levy from year to year. The BOE and administration remain aware of the economic issues associated with high inflation and resultant increased costs over the past few years. The District is not exempt from those increased costs to operate. The administration has developed a budget that supports the District's educational mission while keeping the tax levy increases as low as possible. The BOE has carefully reviewed the proposed budget throughout its preparation and is in support of it. We encourage you to give the proposed 2024-25 budget your careful consideration and we ask that you vote on May 21st.

Respectfully,

Daniel G. Koehler, P.E., *Board President*

Richard Horvath, Ph.D., *Board Vice President*

Jeffrey Cohen, *Trustee*

Sasha Barnes, *Trustee*

JoAnne Prairie, *Trustee*

P2 Inspires Nassau Mural

In 2023-2024, the Positivity Project (P2) continues to be implemented in our elementary schools and at Todd Middle School. It was also introduced at the high school as the Positivity Club.



P2 emphasizes character-based learning and reinforces the idea that Other People Matter. Schools hold assemblies recognizing students who exemplify any of the 24 character strengths and virtues that everyone possesses, such as integrity, humility, fairness, forgiveness, and gratitude.



A new mural at Nassau Elementary School reflects P2 character traits. Muralist Joe Pimentel worked with 2nd grade students to create a stunning lobby design that mirrors the P2 message.

UPK Update

Now going into its third year, our Universal Pre-K Program is thriving. Students explore math manipulatives, writing materials, puzzles, sensory bins, and science areas. They take on daily classroom jobs, such as line leader, librarian, calendar helper, light specialist, and meteorologist. Students also enjoy free play at learning centers during Choice Time.



Each day includes Gym/Playground Time and Music & Movement, providing opportunities to learn new songs and engage in creative movement and ideas.

One District — Multiple Paths to Excellence



★ Since 2012, the District has received the **Best Communities for Music Education Award** from the NAMM Foundation.

★ Spackenkill graduates are accepted to a **diverse group of public and private colleges**, including Ivy League and highly selective schools. For a complete list visit https://bit.ly/shs_schoolprofile

★ The District is a 12-year winner of the **Utica National Safety Award/Titanium** (highest) level.

★ Niche ranks Spackenkill as the **#1 school district** in Dutchess County with an overall grade of A. Read more about Spackenkill on Niche here: <https://www.niche.com/k12/search/best-school-districts/c/dutchess-county-ny>

★ Todd Middle School has been named a **U.S. News Best Middle School**. Follow this link to learn more: <https://www.usnews.com/education/k12/new-york/orville-a-todd-middle-school-266837>

★ In its 2023-2024 High School Ratings, US News listed Spackenkill High School 1,270 in the National rankings from a pool of 18,000 schools, placing it in the **top 7%**. <https://www.usnews.com/education/best-high-schools/national-rankings>

★ Todd's 6th grade **Odyssey of the Mind (OM)** Team and Hagan's 5th Grade Team recently won 1st and 2nd place honors, respectively, in their divisions at the annual OM competition in Goshen. They both advanced to States!



★ Did you know? Spackenkill will be celebrating its **160th Anniversary** in 2025! We've come a long way from a one-room schoolhouse.



★ Once again, Spackenkill High School has earned the College Board's **AP® Computer Science Female Diversity Award** for expanding young women's access to AP Computer Science Principles (CSP). This award acknowledges 1,127 schools for their work toward equal gender representation during the 2022-23 school year. Spackenkill is one of only 834 schools nationwide to be recognized for achieving this important result in AP CSP.



★ The 6th Annual Todd **Spiking for Sparrow's Nest Charity Volleyball Tournament** raised \$2,292, which will feed 22 Sparrow's Nest families for one week!



★ **Youth Against Racism (YAR)** hosted speaker **Willie Mae Brown**, author of *My Selma*. Ms. Brown recalled her experiences in the heart of the Civil Rights movement.

★ On our March Superintendent's Conference Day, speaker **Jerry Crisci**, a nationally known expert on Artificial Intelligence (AI) in education, presented to all faculty and staff and to smaller groups of Tech Fellows and administrators.

★ Every year, IBM engineers visit our elementary schools and Todd Middle School for **Engineers Day**. Using creativity as a key tool, students work in teams and apply scientific principles to design, invent, and build structures.

AT A GLANCE — 2024-2025 SUPERINTENDENT'S RECOMMENDED BUDGET

Budget Line	2023-2024 Budget	2024-2025 Budget	Admin Budget	Program Budget	Capital Budget
Board of Education	24,900	27,721	27,721	0	0
Central Administration	315,083	331,698	331,698	0	0
Finance	683,171	648,618	648,618	0	0
Legal Fees	98,500	98,500	98,500	0	0
Public Information	110,277	111,600	111,600	0	0
Operations/Maintenance	2,603,883	2,949,306	0	0	2,949,306
Tax Refunds/BOCES Admin/ Insurance	719,553	735,000	735,000	0	0
Supervision – Regular Schools	1,816,827	1,848,787	1,848,787	0	0
Inservice Training	139,865	129,000	129,000	0	0
Teaching – Regular Schools	16,482,961	16,993,322	0	16,993,322	0
Teaching – Students with Disabilities	5,484,848	5,804,177	0	5,804,177	0
Teaching – Career Education	510,030	600,000	0	600,000	0
Teaching – Special Schools	91,186	85,000	0	85,000	0
Library & Audio Visual	408,283	435,990	0	435,990	0
Computer Assisted Instruction	1,305,568	1,417,223	0	1,417,223	0
Guidance	720,396	723,143	0	723,143	0
Health	344,210	360,191	0	360,191	0
Pupil Personnel Services	823,765	832,096	0	832,096	0
Co-Curricular Activities	130,000	95,000	0	95,000	0
Interscholastic Athletics	434,025	454,735	0	454,735	0
Transportation	1,964,512	1,987,124	0	1,987,124	0
Employee Benefits	13,685,000	14,238,000	1,409,777	10,735,099	2,093,124
Debt Service	2,776,589	2,787,014	0	0	2,787,014
Interfund Transfers	245,000	245,000	0	145,000	100,000
TOTAL	51,918,432	53,938,245	5,340,701	40,668,100	7,929,444
Budget-to-Budget Increase	2.99%	3.89%			
Dollar Increase	1,507,293	2,019,813			

PROPERTY TAX REPORT CARD

2024-2025 PROPERTY TAX REPORT CARD	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)
Total Budgeted Amount, not including Separate Propositions	\$51,918,432	\$53,938,245
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$32,533,937	\$33,086,739
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$32,533,937	\$33,086,739
F. Permissible Exclusions to the School Tax Levy Limit	\$1,913,157	\$1,820,314
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$32,862,318	\$33,346,580
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	\$30,620,780	\$31,266,425
I. Difference: (G-H): negative value requires 60.0% voter approval ²	\$2,241,538	\$2,080,155
Public School Enrollment	1,519	1,525
Consumer Price Index	8%	4.12%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2024-2025, includes any carryover from 2023-2024 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-2024 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	\$15,332,376	\$16,000,800
Assigned Appropriated Fund Balance	\$375,000	\$630,000
Adjusted Unrestricted Fund Balance	\$2,076,737	\$2,157,530
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

— SCHEDULE OF RESERVE FUNDS —

RESERVE TYPE	RESERVE NAME	RESERVE DESCRIPTION	03/31/24 ACTUAL	6/30/24 EST. ENDING	INTENDED USE IN THE 2024-2025 YEAR
Capital	Vehicle and Facilities	To pay the cost of any object or purpose for which bonds may be issued.	0	\$2,000,000	Purchase of EV buses, district vehicles, and
Capital	Vehicle	To pay the cost of any object or purpose for which bonds may be issued.	\$600,000	\$600,000	Bus Purchase
Capital	Facilities Maintenance & Upgrades	To pay the cost of any object or purpose for which bonds may be issued.	\$3,254,746	\$3,750,000	Facilities/ Maintenance
Repair	Repair	To pay the cost of repairs to capital improvements or equipment.	\$570,000	\$590,000	Equipment & Capital Improvement Repairs
Workers' Compensation	Workers' Comp	To pay for Workers Compensation and benefits.	\$240,278	\$332,000	Workers' Comp
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$332,106	\$333,800	Unemployment Claims
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance	General Insurance	To pay liability, casualty, and other types of uninsured losses.	\$314,232	\$315,000	General Insurance Losses
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements.	\$4,232,326	\$4,330,000	Tax Cert
Reserve for Insurance		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR— Employee Benefit Accrued Liability Reserve	EBALR	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$780,000	\$780,000	EBALR
Retirement Contribution	State Employee	To fund employer retirement contributions to the State	\$950,912	\$970,000	NYSERS Retirement Contributions
Other Reserve	Teachers' Retirement	To fund employer retirement contributions to State Teachers' Retirement System.	\$1,873,523	\$2,000,000	NYSTRS Retirement Contributions

★ STAFF SUCCESSES & REVENUE INFO ★



The Scheinman Institute at Cornell, in partnership with PNW BOCES, presented **Superintendent Dr. Paul Fanuele** with its Transformative Leadership Skills certification. Dr. Fanuele also participated in the Hudson Valley New Teacher Institute for the 10th year at Marist College. Look for his article titled "Creating a Successful Social Emotional Learning Initiative" in the winter 2024 issue of the education magazine *Vanguard*.



Nassau physical education teacher **Carrie Spiegel** received the Amazing People award at the 2023 NYS AHPERD conference honoring individuals for excellence in teaching and overall performance.



Exemplifying the Spartan spirit, teachers **Geraldine LaGasse, Karin McGuire, Gretchen França, Bill Murin,** and **Stephen Merrill** all completed the 52nd Edition of the New York City Marathon!



School social worker **Tracie Phillips** created Spackenkill's first-ever Skilled Trades & Career/Transitional Fair, which welcomed vendors, providers, and agencies from all over the Hudson

Valley and nationally known names like Amazon, Gap, Inc., and semiconductor manufacturer Onsemi.

Read budget materials and this publication online by scanning the QR code below or visiting <https://bit.ly/spackbudget>



REVENUE

Revenue Sources	Budgeted 2023-2024	Budgeted 2024-2025
State Aid	\$14,263,495	\$15,295,506*
Fund Balance & Local Sources	\$671,000	\$1,106,000
PILOT Payment	\$4,450,000	\$4,450,000
Property Tax Levy	\$32,533,937	\$33,086,739
TOTALS	\$51,918,432	\$53,938,245

* Subject to change based on final NYS Budget

WHAT IS TAX LEVY VS. TAX RATE?

A school district's **tax levy** is the amount the district plans to collect from all of its taxpayers in a given year. The tax rate is the number that is used to determine your property tax bill.

The **tax rate** is calculated by dividing the tax levy by the total of assessed property values provided by the Town of Poughkeepsie Assessor's Office. Because tax rates are generally expressed as "per \$1,000 of taxable assessed value," the product is divided by 1,000.

IF YOU HAVE QUESTIONS

If you would like more specific information that cannot be found in this brochure, please:

- ◆ Contact any Board member by speaking to them in person or by email: boardofed@sufsdny.org
- ◆ Contact Superintendent Dr. Paul Fanuele, at paul.fanuele@sufsdny.org

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$51,918,432	\$53,938,245	\$53,385,443
Increase/Decrease for the 2024-25 School Year		\$2,019,813	\$1,467,011
Percentage Increase/Decrease in Proposed Budget		3.89%	2.83%
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount			
	\$32,533,937	\$33,086,739	
B. Levy to Support Library Debt, if Applicable			
	\$	\$	
C. Levy for Non-Excludable Propositions, if Applicable **			
	\$	\$	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
	\$	\$	
E. Total Proposed School Year Tax Levy (A + B + C - D)			
	\$32,533,937	\$33,086,739	\$32,533,937
F. Total Permissible Exclusions			
	\$1,913,157	\$1,820,314	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions			
	\$32,862,318	\$33,346,580	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)			
	\$30,620,780	\$31,266,425	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **			
	\$2,241,538	\$2,080,155	
Administrative Component			
	\$5,307,040	\$5,340,701	\$5,285,966
Program Component			
	\$39,169,279	\$40,668,100	\$40,251,300
Capital Component			
	\$7,442,113	\$7,929,444	\$7,848,177

* Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Reductions: Equipment \$293,800, Transfer to Capital \$100,000, Supplies \$159,002

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements.)

Description	Amount
Capital Reserve for Vehicle Purchases and Facilities Maintenance	\$10,000,000

	Under the Budget Proposed for the 2024-2025 School Year
Estimated Basic STAR Exemption Savings ¹	\$775

The annual budget vote for the fiscal year 2024-2025 by the qualified voters of the Spackenkill Union Free School District, Dutchess County, New York, will be held at Spackenkill High School in said district on Tuesday, May 21, 2024, between the hours of 7:00am and 9:00pm, prevailing time in the Spackenkill High School, at which time the polls will be opened to vote by voting ballot or machine.

I. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

SPACKENKILL UNION FREE
SCHOOL DISTRICT
15 CROFT ROAD
POUGHKEEPSIE, NY 12603



Board of Education

Daniel G. Koehler, P.E., President
Richard Horvath, Ph.D., VP
Jeffrey Cohen, Trustee
Sasha Barnes, Trustee
JoAnne Prairie, Trustee
Sandra Barbieri, Board Clerk

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2024-25 PROPOSED BUDGET, CAPITAL RESERVE PROPOSITION, & TRUSTEE VOTE

Shall the Board of Education of the Spackenkill Union Free School District be authorized to expend for school purposes for the 2024/2025 school year up to \$53,938,245 exclusive of public monies and to levy the necessary tax therefor?

Shall the Board of Education of the Spackenkill Union Free School District be authorized to establish a capital reserve fund for the purpose of purchasing buses (fuel or zero-emission) and to construct district-wide infrastructure renovations and/or additions to facilities as required or recommended to accommodate zero-emission vehicles, and/or for constructing and reconstructing additions, renovations, refurbishments, replacements and/or repairs to its facilities, as identified in its five-year capital facilities plan, in the ultimate amount not to exceed \$10,000,000 and that the sum of \$10,000,000, or so much thereof as may be necessary, shall be raised from the unexpended and unencumbered funds previously levied upon the taxable property located in the Spackenkill Union Free School District over a probable term not to exceed ten (10) years?

Board of Education Trustee (one five-year term)

Absentee & Early Voter Ballots

Requests for absentee and early voter ballot applications can be made by mail to the Office of the District Clerk, 15 Croft Road, Poughkeepsie, NY 12603. The applications may be printed from www.spackenkillschools.org/boe.

A request by mail for an application must be received by the District Clerk no later than seven days prior to the election if the ballot is to be mailed to the voter. It must be signed by the voter and state the address where the voter resides and the address to which the application is to be mailed. An application in person must be received no later than the day before the vote if the ballot is to be delivered personally to the voter. For questions, please call 845-463-7800 between 8 a.m. and 4 p.m., Monday - Friday.

Qualifications of Voters

1. 18 years or older
2. Citizen of the U.S.
3. Resident of the school district for 30 days prior to the vote

Proof of Residency

Accepted but not limited to:

1. Driver's License
2. Non-Driver ID Card
3. Utility Bill
4. Tax Bill

Superintendent of Schools

Paul M. Fanuele, Ed.D.

*Assistant Superintendent for
7-12 Curriculum, Instruction
and Pupil Personnel Services*

Dr. Lori Mulford, Ed.D.

*Assistant Superintendent for
K-6 Instruction
and Human Resources*

John C. Farrell

Business Administrator

Valerie B. Murphy,
SDBL, CISA, MBA