



Spackenkill Union Free School District 2023-2024 BUDGET BROCHURE

Proposed 2023-2024 Budget

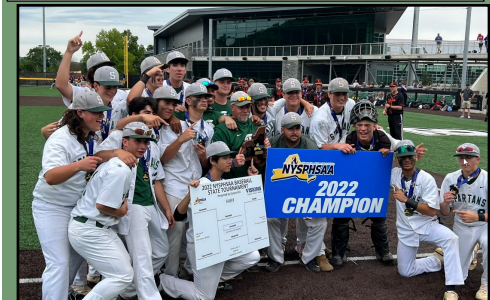
- ★ This budget once again falls under the New York State Tax Cap!
- ★ Additional state aid this year eliminates the need to buy 2 new school buses and a facilities vehicle using district capital reserve funds.
- ★ Capital Project continues as planned, with parking lot repaving, new bleachers at SHS, and HVAC work.
- ★ Contrary to a statewide trend, Spackenkill continued to gain K-12 student enrollment in 2022-2023, at a preliminary rate of 2.9% (Source: [NYSED Public Access Data Site](#) and [NYSED Information and Reporting Services Public School Enrollment](#)).
- ★ Spackenkill's Non-Resident Student Tuition Program has grown from 1 student in 2017 to 33 students as of 2022-2023, providing additional revenue of approximately \$425,700 to the district.
- ★ During the 2022-2023 school year, the District piloted a Universal Pre-K program at Mid-Hudson Early Education Center for 32 students and has added a class of 16 to serve more students in 2023-2024.
- ★ Summer Academy 2022, a 3-week program for elementary students, provided reading, writing, and math support as well as social-emotional learning. Summer Academy 2023 is being planned.

The Proposed Budget at-a-Glance

Total Budget for 2023-2024	\$51,918,432
Budget Growth from 2022-2023	2.99%
Tax Levy Increase Is	1.66%



Scholastic Art Awards recipients.



Varsity Baseball won the 2022 State Championship.



Pre-K students engage in enriching activities.

LOCATION: SPACKENKILL HIGH SCHOOL
DATE: MAY 16, 2023
VOTING HOURS: 7 A.M.— 9 P.M.

Dear Spackenkill Residents:

On Tuesday, May 16 at Spackenkill High School from 7 am to 9 pm, District voters have the opportunity to vote on a \$51,918,432 budget for the 2023-24 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, in the ultimate amount not to exceed \$10,000,000 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 capital expenditures. 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 2.99% increase over the 2022-23 budget. The proposed tax levy is \$328,381 under the allowable State tax cap and is an increase of 1.66% from last year—matching the lowest increase in the past five years and in keeping with the District’s goal of moderating fluctuations in the tax levy from year to year.

The BOE and administration are cognizant of the economic issues associated with high rates of inflation over the past two years. The District is not exempt from those same issues. With that in mind, the administration has developed a budget that supports the District’s educational mission while keeping the tax levy 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 2023-24 budget your careful consideration and we ask that you vote on May 16.

Respectfully,

Daniel G. Koehler, P.E., *Board President*
 Mary Sawyer, Ph.D., *Board Vice President*
 Jeffrey Cohen, *Trustee*
 Sasha Barnes, *Trustee*
 Richard Horvath, Ph.D., *Trustee*

Fitness Initiatives at Our Elementary Schools

Hagan Elementary is once again holding the after-school **Junior Spartans Running Team** (right), which will culminate in May with a 5K run! The number of grades 3-5 participants is 180!



At Nassau Elementary School, physical education teacher Carrie Spiegel debuted a **Kindergarten Bicycle Riding Unit** (left). Students use Strider Balance Bikes, which are designed to teach students how to ride

by balancing first, then learning how to glide with both feet off the ground, to finally using the pedals at the end. Students (and parents) praise the program!

Project ADAM Recognizes Spackenkill

Spackenkill Union Free School District is the **first district in New York State to receive recognition from Project ADAM** (Automated Defibrillators in Adam’s Memory) for the District’s cardiac arrest preparedness.



Dana Colasante and Alice Schoen, coordinators for Project ADAM New York, and Dr. Christa Miliariesis, Pediatric Cardiologist and Medical Director of Project ADAM New York, visited all four Spackenkill Schools in March and presented administrators and nurses with banners that celebrate Spackenkill’s efforts, which include Heartsaver CPR/AED certification courses for all staff at least three times a year, with coaches taking a First Aid and CPR/AED course every two years.

On a biannual basis, Spackenkill’s 11th and 12th grade students take the CPR/AED certification course provided by our high school physical education staff. In addition, the Athletics Director and SRO conduct annual Emergency Response Team drills in each building and the Athletics Director and Athletics Trainer do medical emergency drills with teams.

Working with Dr. Riter



The District continues to partner with behavioral consultant Dr. Donna Riter (second from left). She provides effective strategies to teachers and staff for working with students with traumatic backgrounds and/or behavioral challenges.

On our March Superintendent’s Conference Day, Dr. Riter built on her previous work on ACEs (Adverse Childhood Experiences), talked with teachers and staff about executive function and the student brain’s limbic system as well as the different types of stress, while also touching on such topics as resilience and the ability to retain focus. Above all, she encouraged teachers and staff to continue “being courageous and stepping forward” when it comes to making school a better place for students.



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://hs.spackenkillschools.org/guidance/school_profile.

★ The District is a 11-year winner of the **Utica National Safety Award/Titanium** (highest) Level.

★ In 2023 Niche ratings, the District **ranked #1** among Dutchess County districts, scoring an overall grade of **A**. The District also ranks in the **top 3%** of over 10,000 ranked school districts across America! Read more about Spackenkill on Niche here: <https://www.niche.com/k12/search/best-school-districts/c/dutchess-county-ny>.

★ US News placed SHS nationally in the **top 5 percent among 18,000 high schools for 2022**. This reports ranks public high schools on their performance on state assessments and how well they prepare students for college.

★ Six high school students joined top vocalists and select choirs from around the country for a world premiere concert at **Carnegie Hall** in New York City this spring (*below*).



★ Every Varsity fall 2022 sports team received the **New York State Public High School Athletic Association (NYSPHSAA) Scholar Athlete Team Award**. The Varsity Volleyball team won the **2023 Section IX Championship**. Varsity Golf, Girls Soccer, Volleyball, and Basketball won the **Mid-Hudson Athletic League Division III Title** this fall and winter. Varsity Boys Basketball (*below*) won the **Sportsmanship Award** for the second consecutive year, presented by the International Association of Approved Basketball Officials (IAABO).



★ An outgrowth of the **Positivity Project**, new book vending machines at our elementary schools enable students to select books with tokens earned for positive behavior. Books incentivize making good choices and foster a love of reading. Hagan students are shown below at the ribbon cutting for their machine.



★ The High School **Science Olympiad** team took 3rd place overall at the regional competition in February. The Science Research Program sent three students to the Junior Science and Humanities Symposium (JSHS) State Competition, with one winning first place in the behavioral science category.

★ The Todd Middle School **Science Olympiad** team (*above*) qualified for the NYS Competition after winning 13 medals, including 6 first place, at the Mid-Hudson Regional Tournament.

★ Hagan's 5th Grade and Todd's 6th grade **Odyssey of the Mind (OM)** teams (*below*) recently won 3rd and 2nd place honors, respectively, in their divisions at the annual OM competition in Goshen.



★ For the first time, SHS held a **Black History Spirit Week** this past February, and **Youth Against Racism (YAR)** hosted guest speaker Victoria Alexander, author of the "Anti-Racist Guide" (*below*).



★ Twelve Hagan students (*below*) qualified for the prestigious **Dutchess County Regional Science Fair**.



AT A GLANCE — 2023-2024

SUPERINTENDENT'S RECOMMENDED BUDGET

Budget Line	2022-2023 Budget	2023-2024 Budget	Admin Budget	Program Budget	Capital Budget
Board of Education	24,255	24,900	24,900	0	0
Central Administration	290,525	315,083	315,083	0	0
Finance	638,336	683,171	683,171	0	0
Legal Fees	109,500	98,500	98,500	0	0
Public Information	108,213	110,277	110,277	0	0
Operations/Maintenance	2,622,534	2,603,883	0	0	2,603,883
Tax Refunds/BOCES Admin/Insurance	769,986	719,553	719,553	0	0
Supervision – Regular Schools	1,798,321	1,816,827	1,816,827	0	0
Inservice Training	151,865	139,865	139,865		0
Teaching – Regular Schools	15,945,355	16,482,961		16,482,961	0
Teaching – Students with Disabilities	5,198,119	5,484,848		5,484,848	0
Teaching – Career Education	415,000	510,030		510,030	0
Teaching – Special Schools	81,186	91,186		91,186	0
Library & Audio Visual	405,368	408,283		408,283	0
Computer Assisted Instruction	1,243,121	1,305,568		1,305,568	0
Guidance	703,034	720,396		720,396	0
Health	336,455	344,210		344,210	0
Pupil Personnel Services	736,423	823,765		823,765	0
Co-Curricular Activities	120,000	130,000		130,000	0
Interscholastic Athletics	402,330	434,025		434,025	0
Transportation	1,808,080	1,964,512		1,964,512	0
Employee Benefits	13,310,000	13,685,000	1,398,864	10,324,495	1,961,641
Debt Service	2,988,133	2,776,589			2,776,589
Interfund Transfers	205,000	245,000		145,000	100,000
TOTAL	50,411,139	51,918,432	5,307,040	39,169,279	7,442,113
Budget-to-Budget Increase	2.99%	2.99%			
Dollar Increase	1,465,102	1,507,293			

PROPERTY TAX REPORT CARD

2023-2024 PROPERTY TAX REPORT CARD	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Total Budgeted Amount, not including Separate Propositions	\$50,411,139	\$51,918,432
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$32,002,692	\$32,533,937
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)	\$32,002,692	\$32,533,937
F. Permissible Exclusions to the School Tax Levy Limit	\$1,887,013	\$1,913,157
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$32,930,725	\$32,862,318
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	\$30,115,679	\$30,620,780
I. Difference: (G-H); negative value requires 60.0% voter approval ²	\$2,815,046	\$2,241,538
Public School Enrollment	1,515	1,519
Consumer Price Index	4.7%	8.00%

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 2023-2024, includes any carryover from 2022-2023 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-2023 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	\$9,418,648	\$10,872,912
Assigned Appropriated Fund Balance	\$350,000	\$375,000
Adjusted Unrestricted Fund Balance	\$3,846,949	\$2,076,737
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.63%	4.00%

— SCHEDULE OF RESERVE FUNDS —

RESERVE TYPE	RESERVE NAME	RESERVE DESCRIPTION	03/31/23 ACTUAL BALANCE	6/30/23 EST. ENDING BALANCE	INTENDED USE IN THE 2023 -2024 YEAR
Capital	Buses	To pay the cost of any object or purpose for which bonds may be issued.	\$600,000	\$600,000	Bus Purchase
Repair	Repair	To pay the cost of repairs to capital improvements or equipment.	\$550,000	\$600,000	Equipment & Capital Improvement Repairs
Workers' Compensation	Workers' Comp	To pay for Workers Compensation and benefits.	\$331,771	\$329,000	Workers' Comp Claims
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$332,105	\$331,000	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	\$312,000	General Insurance
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.	\$4,129,188	\$4,120,000	Tax Cert
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR— Employee Benefit Accrued Liability Reserve	Employee Retirement	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$780,000	\$780,000	EBALR
Retirement Contribution	State & Local Retirement	To fund employer retirement contributions to the State and Local Employees' Retirement System (ERS).	\$800,912	\$810,912	ERS Retirement
Other Reserve	Teachers' Retirement	To fund employer retirement contributions to State Teachers' Retirement System (TRS).	\$1,477,257	\$1,490,000	TRS Retirement
Capital	Capital - Facilities	To fund facility maintenance and equipment purchases.		\$1,500,000	Facility Maintenance & Equipment Purchases

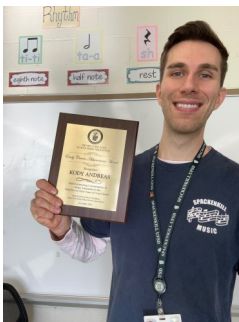
★ STAFF SUCCESSES & REVENUE INFO ★



Once again, **Superintendent Paul M. Fanuele, Ed.D.**, was a panelist at the Hudson Valley New Teacher Institute, held for the ninth year at Marist College. Dr. Fanuele also published an article titled "Stuck in a Moment? Pivot!" in the winter 2023 issue of the education magazine **Vanguard**.



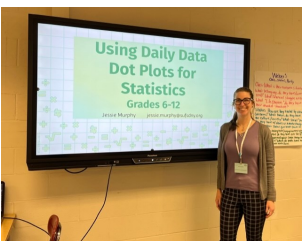
K-5 art educator **Sharon Ciccone** has created a newsletter that offers art making prompts, creative strategies, and artistic inspiration at www.sharonciccone.com.



K-5 Music Teacher **Kody Andreas** (general music, band, choral director) was awarded the 2022 New York State School Music Association (NYSSMA) Early Career Achievement Award at the 2022 Winter Conference in Rochester! This award is presented to one NYS music educator who has taught for 5 to 9 years and has shown outstanding contribution to music education.



SHS math teacher **Taylor DeMarco** presented her research project "The History of Mathematics" to SUNY Oneonta students as well at a National Math Conference, hosted by the University of Pennsylvania.



Todd Middle School teachers **Jessie Murphy** and **Susan McBride** attended the **62nd Annual Hudson Mohawk Valley Area Math Conference**. Mrs. Murphy presented on utilizing Daily Data Dot Plots to make connections between students and statistics.



For the last three summers, technology integration teacher **Marcella Byrne** has run **Virtual Tech Academy**. Summer 2022 offered 23 courses taught by 16 of our tech fellows and four company trainers. All told, staff attended 174 sessions!

REVENUE		
Revenue Sources	Budgeted 2022-2023	Budgeted 2023-2024
State Aid	\$13,067,563	\$14,263,495**
Fund Balance & Local Sources	\$840,884	\$671,000
PILOT Payment	\$4,500,000	\$4,450,000
Property Tax Levy	\$32,002,692	\$32,533,937
TOTALS	\$50,411,139	\$51,598,432

** 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
- ◆ Visit our website: https://www.spackenkillschools.org/departments/business_office/budget_information

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-2024 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$50,411,139	\$51,918,432	\$51,387,187										
Increase/Decrease for the 2022-23 School Year		\$1,507,293	\$976,048										
Percentage Increase/Decrease in Proposed Budget		2.99 %	1.94%										
Change in the Consumer Price Index		8.0%											
A. Proposed Levy to Support the Total Budgeted Amount													
	\$32,002,692	\$32,533,937											
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)													
	\$32,002,692	\$32,533,937	\$32,002,692										
F. Total Permissible Exclusions													
	\$1,887,013	\$1,913,157											
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions													
	\$32,930,725	\$32,862,318											
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)													
	\$30,115,679	\$30,620,780											
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **													
	\$2,815,046	\$2,241,538											
Administrative Component													
	\$5,286,894	\$5,307,040	\$5,251,770										
Program Component													
	\$37,364,881	\$39,169,279	\$38,771,663										
Capital Component													
	\$7,759,364	\$7,442,113	\$7,363,784										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>Reductions: Equipment \$384,784, Transfer to Capital \$100,000, Supplies \$46,461</p>													
<p>** 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)</p>													
		<table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Capital Reserve for Facilities Maintenance</td> <td>\$10,000,000</td> </tr> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> </tbody> </table>		Description	Amount	Capital Reserve for Facilities Maintenance	\$10,000,000		\$		\$		\$
Description	Amount												
Capital Reserve for Facilities Maintenance	\$10,000,000												
	\$												
	\$												
	\$												

Under the Budget Proposed for the 2023-2024 School Year
\$ 828

Estimated Basic STAR Exemption Savings ¹

\$ 828

The annual budget vote for the fiscal year 2023-2024 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 16, 2023, 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
Mary Sawyer, Ph.D., VP
Jeffrey Cohen, Trustee
Sasha Barnes, Trustee
Richard Horvath, Ph.D., Trustee
Sandra Barbieri, Board Clerk

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2023-24 BUDGET, CAPITAL RESERVE PROPOSITION, & TRUSTEE VOTE

RESOLVED, that the Board of Education of the Spackenkill Union Free School District be and it is hereby authorized to appropriate the necessary funds to meet estimated expenditures of the district in the sum of \$51,918,432 for the 2023-2024 fiscal year; such funds to be raised by a tax on the taxable property of the district to be levied and collected as provided by law.

Shall the Board of Education of the Spackenkill Union Free School District be authorized to establish a capital reserve fund for the purpose of appropriating sufficient funds necessary to finance, in whole or in part, the cost of capital expenditures, including but not limited to the construction and reconstruction of additions, renovations, refurbishments, replacements and/or repairs to its facilities, including original furnishings, equipment, machinery, apparatus, appurtenances and incidental improvements and expenses in connection therewith, as identified from time-to-time and recommended in its capital facilities plan, in the ultimate amount not to exceed \$10,000,000 over a probable term of ten (10) years; and that such amount shall be raised from the unexpended and unencumbered funds previously levied upon the taxable property located in the Spackenkill Union Free School District?

Board of Education Trustee (one five-year term)

Absentee Ballots

Requests for an absentee ballot application can be made by mail to the Office of the District Clerk, 15 Croft Road, Poughkeepsie, NY 12603. The application 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*

Lori A. Mulford, Ed.D.

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

John C. Farrell

Business Administrator

Valerie B. Murphy,
SDBL, CISA, MBA