Current

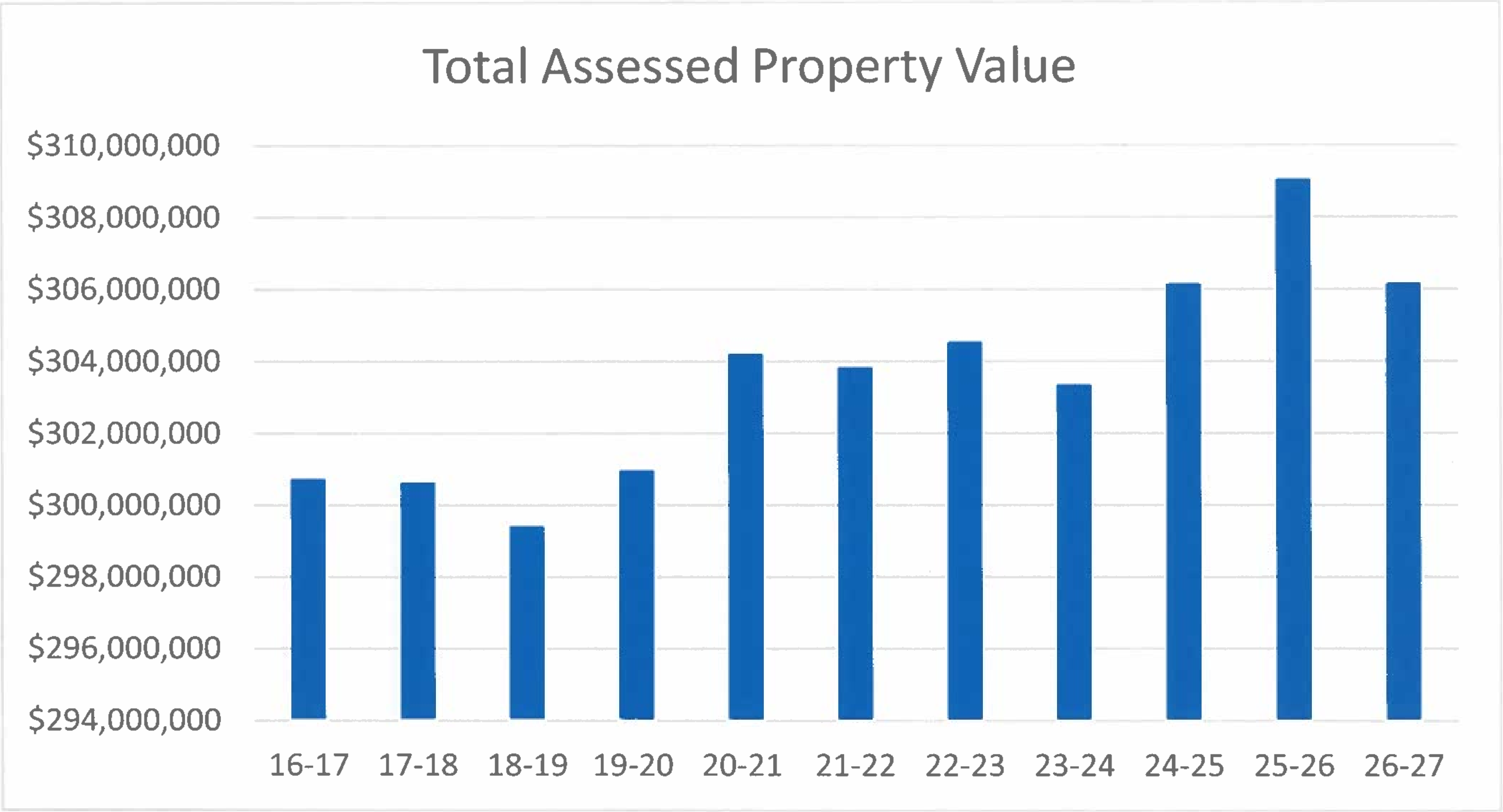
		Tax rate per 1000			
Menands District					
Menands School Dist Tax	$	32.6764	62.23%		
Menands Village Tax	$	9.3700	17.84%		
Albany County Tax	$	5.8703	11.18%		
Town of Colonie Tax	$	4.5961	8.75%	19.93%	
TOTAL	$	52.5128	100.00%		
North Colonie District					
North Colonie Dist tax	$	28.4381	58.91%		
Menands Village Tax	$	9.3700	19.41%		
Albany County Tax	$	5.8703	12.16%		
Town of Colonie Tax	$	4.5961	9.52%	21.68%	
TOTAL	$	48.2744	100.00%		

Proposed

		Tax rate per 1000		
Menands District				
Menands School Dist Tax	$	32.6764	60.41%	
Menands Village Tax	$	10.9453	20.24%	
Albany County Tax	$	5.8703	10.85%	
Town of Colonie Tax	$	4.5961	8.50%	19.35%
TOTAL	$	54.0881	100.00%	
North Colonie District				
North Colonie Dist tax	$	28.4381	57.05%	
Menands Village Tax	$	10.9453	21.96%	
Albany County Tax	$	5.8703	11.78%	
Town of Colonie Tax	$	4.5961	9.22%	21.00%
TOTAL	$	49.8497	100.00%	

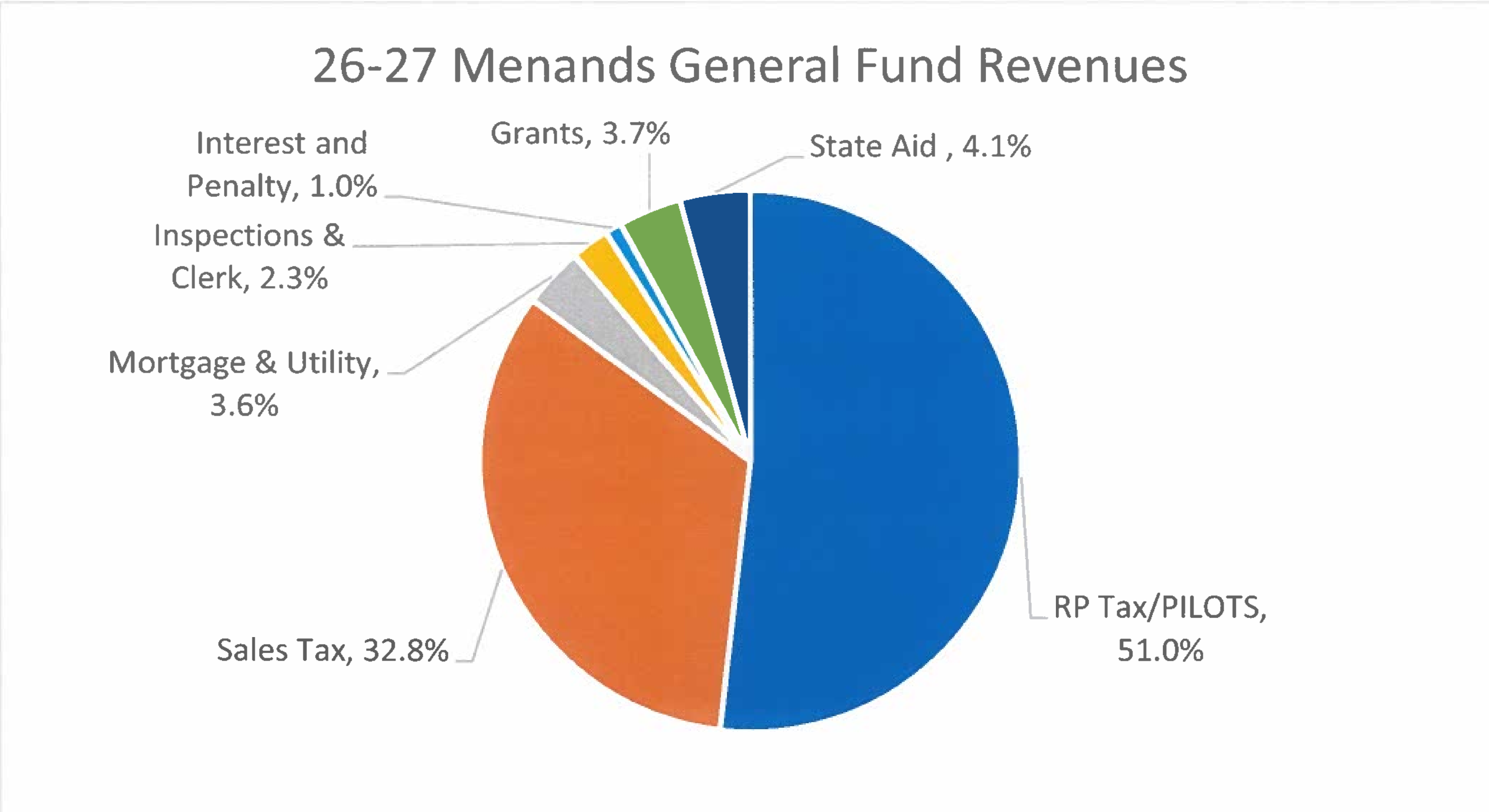
GF Budget by year

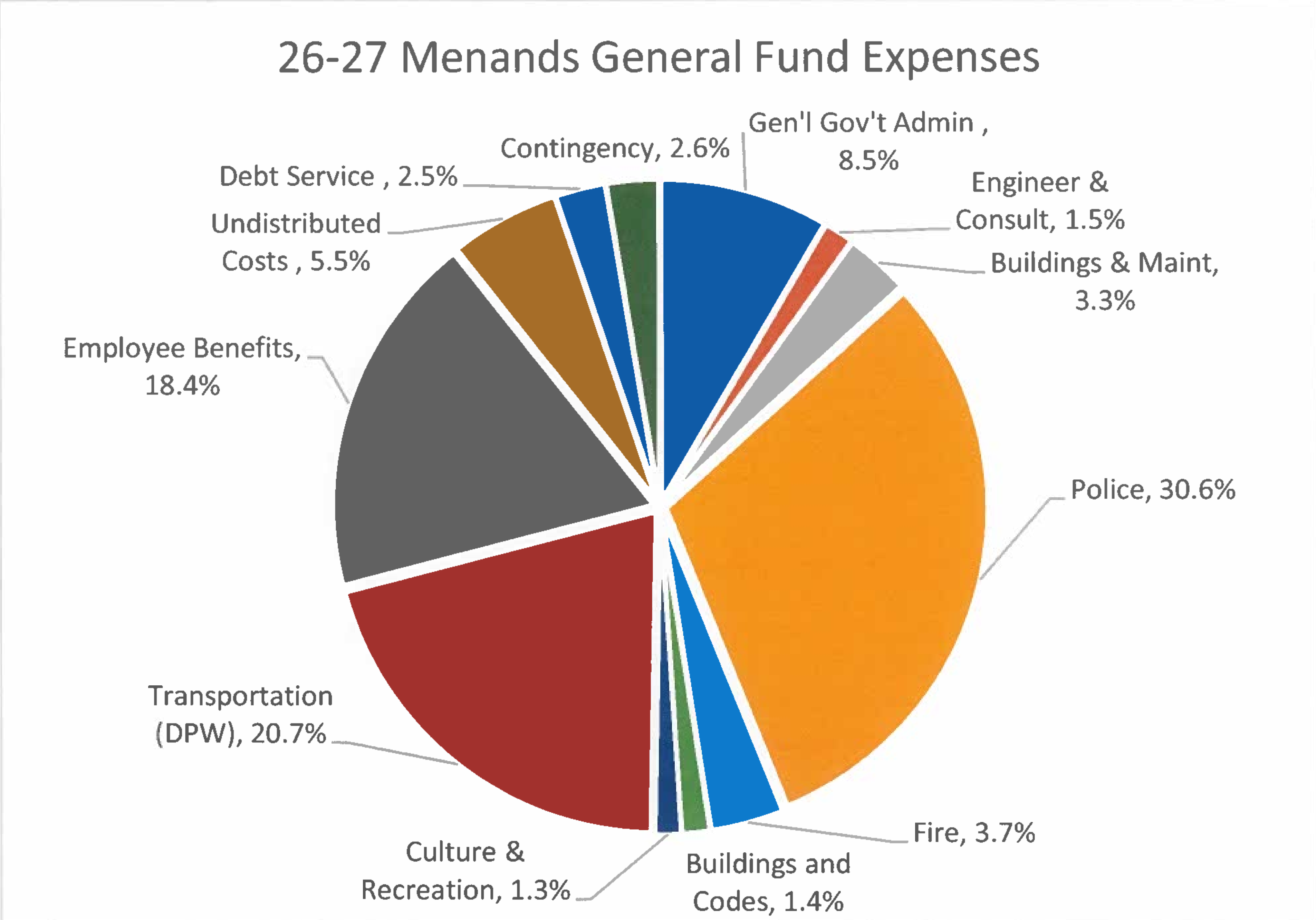
	GF expenses budget	% increase	GF expenses actual	% increase	Property tax revenue	% increase	Total Revenue budget	% increase	Total Revenue actual	% increase	Surplus Applied	Deficit
2016/17	$ 4,621,578		$ 4,628,727		$ 2,545,402		$ 4,490,574		$ 4,652,462			
2017/18	$ 4,814,556	4.18%	$ 4,449,098	-3.88%	$ 2,301,294	-9.59%	$ 4,222,556	-5.97%	$ 4,320,667	-7.13%	$ (635,000)	$ (128,431)
2018/19	$ 4,921,061	2.21%	$ 4,475,983	0.60%	$ 2,365,299	2.78%	$ 4,296,061	1.74%	$ 4,428,540	2.50%	$ (625,000)	$ (47,443)
2019/20	$ 4,972,649	1.05%	$ 4,924,312	10.02%	$ 2,439,199	3.12%	$ 4,372,649	1.78%	$ 4,541,623	2.55%	$ (600,000)	$ (382,689)
2020/21	$ 5,129,001	3.14%	$ 5,427,837	10.23%	$ 2,540,251	4.14%	$ 4,454,001	1.86%	$ 4,595,714	1.19%	$ (675,000)	$ (832,123)
2021/22	$ 5,263,968	2.63%	$ 5,365,326	-1.15%	$ 2,627,112	3.42%	$ 4,463,968	0.22%	$ 4,119,382	-10.36%	$ (800,000)	$ (1,245,944)
2022/23	$ 5,481,499	4.13%	$ 5,542,498	3.30%	$ 2,666,512	1.50%	$ 4,741,499	6.22%	$ 5,524,422	34.11%	$ (740,000)	$ (18,076)
2023/24	$ 6,006,471	9.58%	$ 6,341,426	14.41%	$ 2,702,059	1.33%	$ 5,166,771	8.97%	$ 6,065,213	9.79%	$ (839,700)	$ (276,213)
2024/25	$ 6,281,921	4.59%	$ 6,946,560	9.54%	$ 2,858,409	5.79%	$ 5,531,921	7.07%	$ 5,802,050	-4.34%	$ (750,000)	$ (1,144,510)
2025/26	$ 6,665,787	6.11%			$ 2,914,953	1.98%	$ 6,147,696	11.13%			$ (518,091)	$ -
2026/27 proposed	$ 6,670,706	0.07%			$ 3,320,340	13.91%	$ 6,670,706	8.51%			$ -	$ -
				43.07%						28.30%		


Total Assessed Property Value
$310,000,000
$308,000,000
$306,000,000
$304,000,000
$302,000,000
$300,000,000
$298,000,000
$296,000,000
$294,000,000
16-17
17-18
18-19
19-20
20-21
21-22
22-23
23-24
24-25
25-26
26-27

TAXABLE ASSESSMENTS		Tax Rate		% up
16-17	$300,720,327	16-17	$7.46	
17-18	$300,627,931	17-18	$7.58	1.61%
18-19	$299,423,507	18-19	$7.83	3.30%
19-20	$300,960,643	19-20	$8.11	3.58%
20-21	$304,208,433	20-21	$8.35	2.96%
21-22	$303,819,000	21-22	$8.61	3.11%
22-23	$304,538,119	22-23	$8.76	1.74%
23-24	$303,358,805	23-24	$8.91	1.71%
24-25	$306,143,308	24-25	$9.13	2.47%
25-26	$309,035,652	25-26	$9.37	2.63%
26-27	$306,157,194	26-27	$10.95	16.81%

Gen'l Fund	'26-'27 FY		Expenditures				Revenues	
	Gen'l Gov't Admin	$566,756	Gen'l Gov't Admin	8.5%	RP Tax/PILOTS	$3,401,194	RP Tax/PILOTS	51.0%
	Engineer & Consult	$100,000	Engineer & Consult	1.5%	Sales Tax	$2,190,000	Sales Tax	32.8%
	Buildings & Maint	$218,000	Buildings & Maint	3.3%	Mortgage & Utility	$237,000	Mortgage & Utility	3.6%
	Public Safety	$2,381,368	Public Safety	35.7%	Inspections & Clerk	$151,000	Inspections & Clerk	2.3%
	Culture & Recreation	$87,263	Culture & Recreation	1.3%	Interest and Penalty	$65,000	Interest and Penalty	1.0%
	Transportation (DPW)	$1,378,557	Transportation (DPW)	20.7%	Grants	$250,000	Grants	3.7%
	Employee Benefits	$1,226,527	Employee Benefits	18.4%	State Aid	$273,512	State Aid	4.1%
	Undistributed Costs	$369,906	Undistributed Costs	5.5%	Other	$103,000	Other	1.5%
	Debt Service	$167,529	Debt Service	2.5%				
	Contingency	$174,800	Contingency	2.6%				
	Total	$6,670,706	Total	100.0%	Total	$6,670,706	Total	100.0%


26-27 Menands General Fund Revenues
Interest and Penalty, 1.0%
Grants, 3.7%
State Aid , 4.1%
Inspections & Clerk, 2.3%
Mortgage & Utility, 3.6%
Sales Tax, 32.8%
RP Tax/PILOTS, 51.0%


26-27 Menands General Fund Expenses
Gen'l Gov't Admin , 8.5%
Engineer & Consult, 1.5%
Buildings & Maint, 3.3%
Police, 30.6%
Fire, 3.7%
Buildings and Codes, 1.4%
Culture & Recreation, 1.3%
Transportation (DPW), 20.7%
Employee Benefits, 18.4%
Undistributed Costs , 5.5%
Debt Service , 2.5%
Contingency, 2.6%

Water Fund								
	Admin	$298,960	Admin	19.9%	Admin	$2,000	Admin	0.1%
	Purchase of Water	$560,000	Purchase of Water	37.3%	Water Serv Charges	$1,475,114	Water Serv Charges	98.1%
	Treatment & maint	$209,050	Treatment & maint	13.9%	Penalty and interest	$25,000	Penalty and interest	1.7%
	Undistributed	$116,228	Undistributed	7.7%	Interest on funds	$1,000	Interest on funds	0.1%
	Debt Service	$210,098	Debt Service	14.0%				
	Contingency	$108,778	Contingency	7.2%				
	Total	$1,503,114	Total	100.0%	Total	$1,503,114	Total	100.0%

Sewer Fund								
	Admin	$114,549	Admin	14.1%	Sewer Serv Charges	$670,114	Sewer Serv Charges	82.3%
	County Treatment	$415,000	County Treatment	51.0%	Penalty and interest	$12,646	Penalty and interest	1.6%
	Maintenance	$127,000	Maintenance	15.6%	Interest on funds	$23,757	Interest on funds	2.9%
	Undistributed	$61,154	Undistributed	7.5%	Other Municipalities	$108,000	Other Municipalities	13.3%
	Debt Service	$21,251	Debt Service	2.6%				
	Contingency	$75,563	Contingency	9.3%				
	Total	$814,517	Total	100.0%	Total	$814,517	Total	100.0%

WATERWORTH™

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MENANDS

Menands, NY

Water, Wastewater & General Fund Models

Waterworth

A financial forecasting and revenue calibration solution adopted by hundreds of organizations across North America. Our job is to help utilities like yours plan financially — so you can avoid surprises, avoid emergency rate hikes, and make smart choices about how to invest in your infrastructure.

Our Tool

- Continuous Process
- Full Cost Recovery
- Communication

Presentation Outcomes

THE VILLAGE OF MENANDS

- To have a clear picture on current/forecasted financials
- To know what the revenue requirements are
- To have an actionable plan

- Understanding of our tool/process
- To know how we have produced the information
- Have confidence in the results

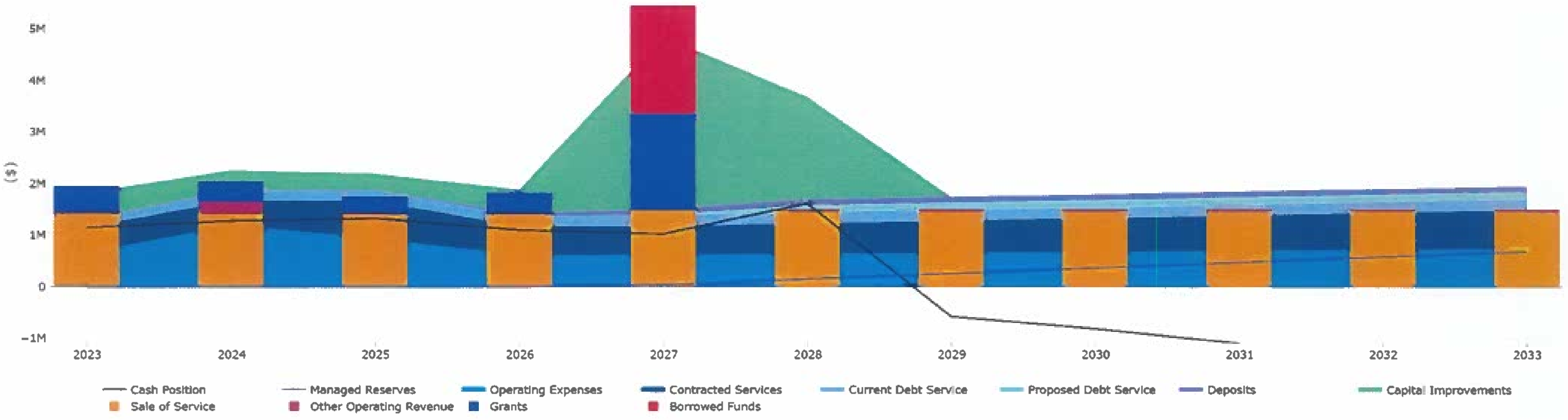
Our Process

Establish Financial Baseline → Build Long-term Financial Forecasts → Determine Revenue Needs and Funding Strategies → Communicate, Refine and Repeat

Water Model

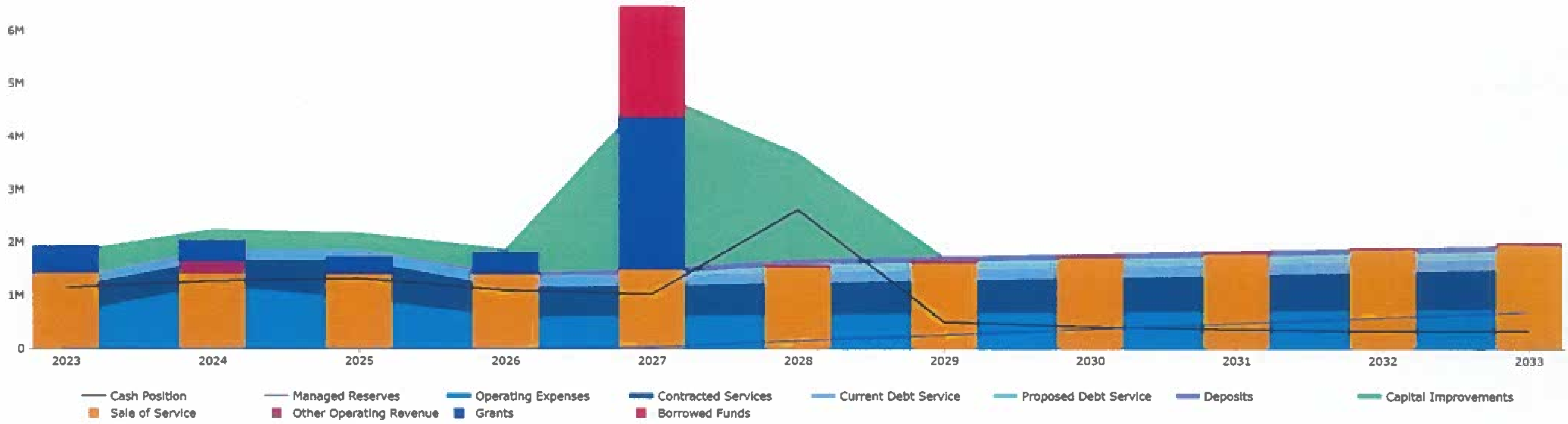
Status Quo - Long Term Financial Model

- Operating expenses are inflated at 3% every year based on the FY2027 Draft Budget
- No Revenue increases are included in the Baseline model after the FY2027 Draft Budget



- Southend Project Costs and Capital Funding included in Baseline Model
- Managed Reserves (purple) is the Contingent Account balance being deposited back into Reserves, assuming no use of Contingent funds in the forecast.

Scenario 1: 5.0% reoccurring Rate Increase

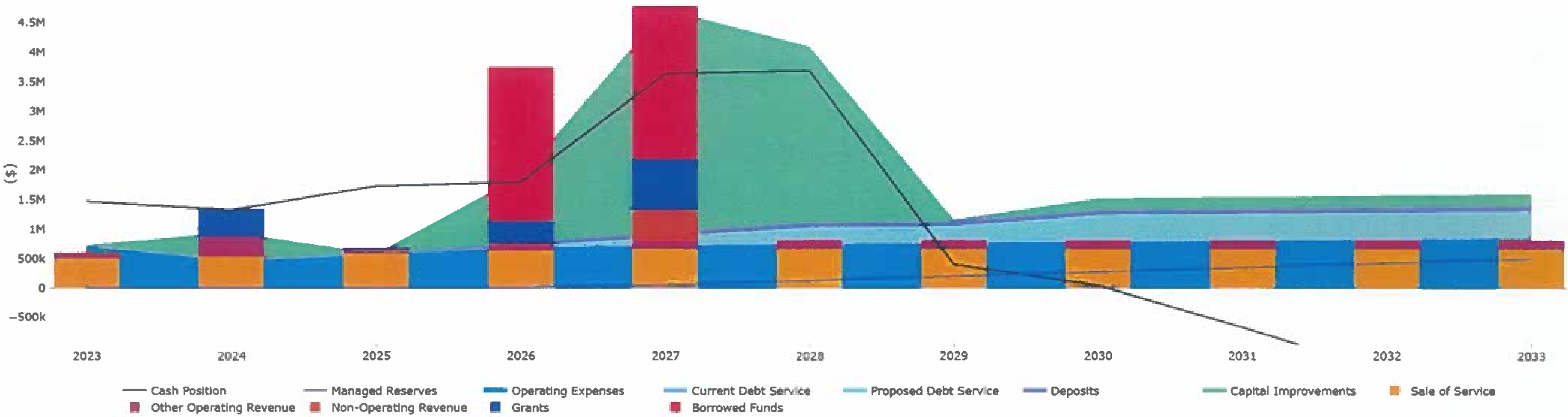


2028	2029	2030	2031	2032	2033
5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

Wastewater Model

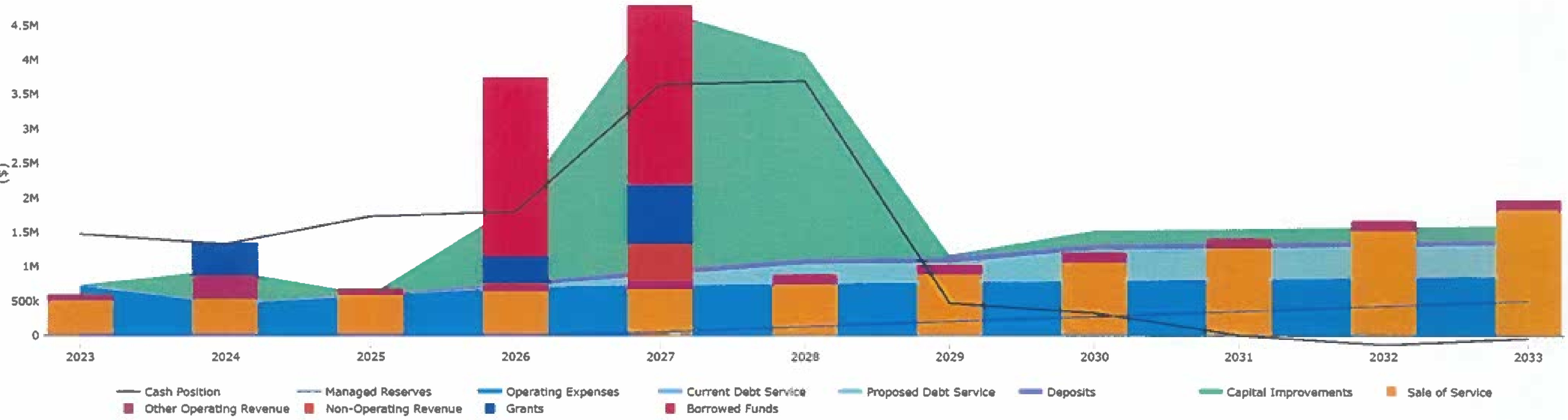
Status Quo - Long Term Financial Model

- Operating expenses are inflated at 3% every year based on the FY2027 Draft Budget
- No Revenue increases are included in the Baseline model after the FY2027 Draft Budget



- Increase in proposed debt (teal) in FY2031 is due to Albany County Project loans.
- Southend Project Costs and Capital Funding included in Baseline Model
- Managed Reserves (purple) is the Contingent Account balance being deposited back into Reserves, assuming no use of Contingent funds in the forecast.

Scenario 1: FY2028 10% Increase / Reoccurring 20% Increases after

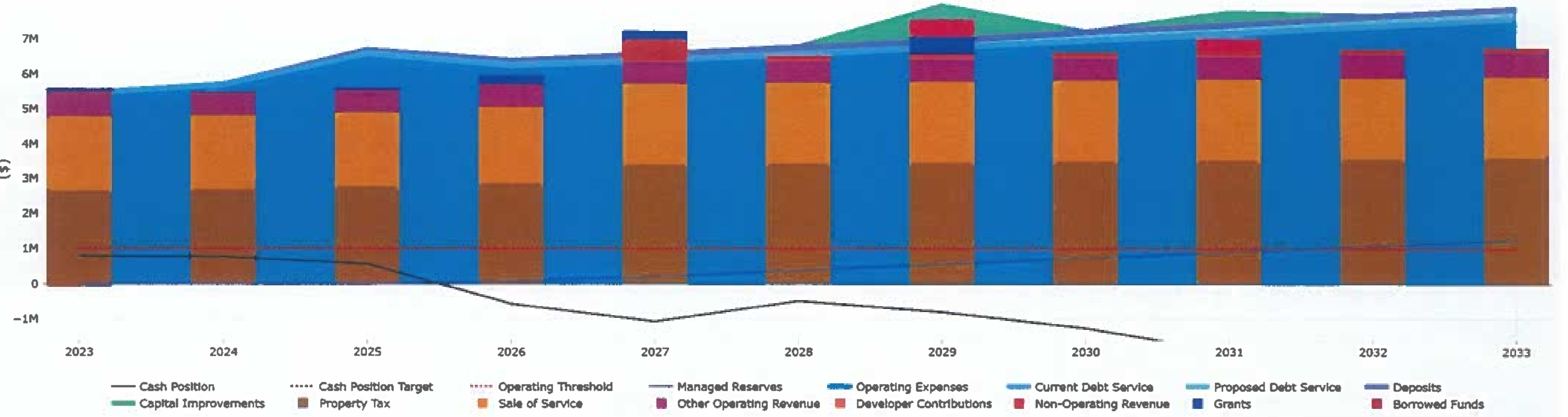


2028	2029	2030	2031	2032	2033
10.0%	20.0%	20.0%	20.0%	20.0%	20.0%

General Fund Model

Status Quo - Long Term Financial Model

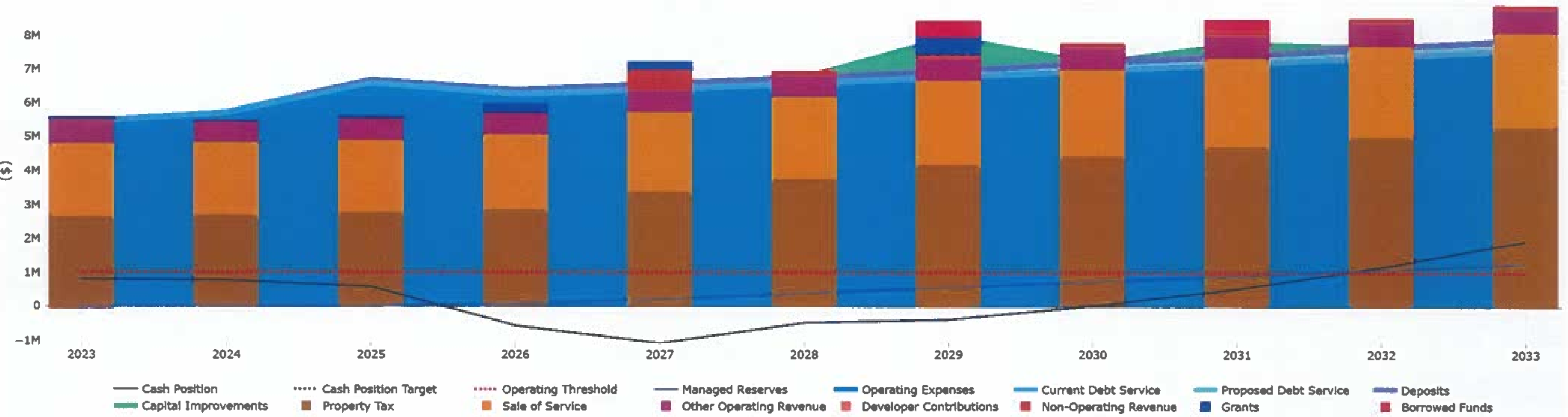
- Operating expenses are inflated at 3% every year based on the FY2027 Draft Budget
- No Revenue increases are included in the Baseline model after the FY2027 Draft Budget
- Sale of Service Category includes County Sales Tax, Utilities Gross Receipts Tax, Franchise and Mortgage Tax Revenues



- Developer Contributions in FY2027 is one time Deficit Reduction Assessment item for $499,665.
- Managed Reserves (purple ■) is the Contingent Account balance being deposited back into Reserves, assuming no use of Contingent funds in the forecast.

Scenario 1: Rate Increase to County Tax & Property Tax

- Sale of Service Category includes County Sales Tax, Utilities Gross Receipts Tax, Franchise and Mortgage Tax Revenues

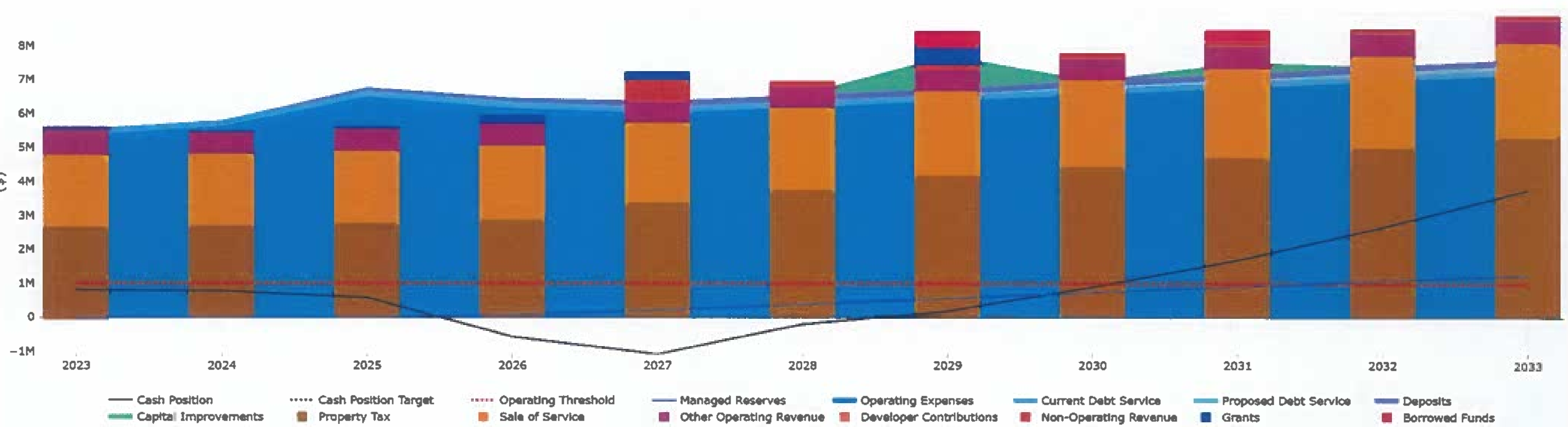


Sale of Service	2028	2029	2030	2031	2032	2033
	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Property Tax	2028	2029	2030	2031	2032	2033
	10.0%	10.0%	5.0%	5.0%	5.0%	5.0%

Scenario 2: Police Department FY2027 Budget Adjustments

- Sale of Service Category includes County Sales Tax, Utilities Gross Receipts Tax, Franchise and Mortgage Tax Revenues



Sale of Service	2028	2029	2030	2031	2032	2033
	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Property Tax	2028	2029	2030	2031	2032	2033
	10.0%	10.0%	5.0%	5.0%	5.0%	5.0%