



MECHANICVILLE CITY SCHOOL DISTRICT

2024-25 Proposed Budget

May 7, 2024





MECHANICVILLE CITY SCHOOL DISTRICT

Mechanicville CSD Priorities & Values



DISTRICT PRIORITIES

- 
CULTURE
- 
STUDENT PERFORMANCE
- 
DISTRICT FACILITIES
- 
COMMUNICATION
- 
FISCAL RESPONSIBILITY

Budget Development
& Considerations





MECHANICVILLE CITY SCHOOL DISTRICT

Proposed Budget Highlights

- Tentative budget to budget increase is 10.64% or \$3,541,554
- Proposed tax levy increase is 3.68% or \$544,854.
 - Allowable 24-25 Property Tax Cap limit with exclusions: 4.13%
 - Less than allowable by \$66,863
- State Aid Increase (overall) = .71% (\$121,284)
 - Foundation aid =6.5% or \$719,866
 - Reductions in expense based aids (pupil driven)



MECHANICVILLE CITY SCHOOL DISTRICT

2024-25 Additions/Highlights	
Snapshot - Not all Inclusive	
Amount	Description
100,000	Capital Outlay - Removal and replacement of resilient tile flooring in HS Corridor
35,000	Schedule N- Security Upgrades - Possible new entrance door replacement at Elementary School
450,000	Interfund transfer to capital (\$2,300,000 bus garage savings for new ES HS Road)
25,000	HS Band Instruments
68,625	5 New CTE Spots providing additional learning opportunities for HS students
65,037	1.0 Spec Ed Teacher
563,595	Retention of estimated 8.0 Previously Grant Funded Positions - some through attrition, retirements, etc. (Amount includes benefits)
237,000	3 New Small Buses
102,000	Facility Improvements - Auditorium Carpet, Band Room Floor, etc., MS Gym Floor Recoating, etc.
\$ 1,646,257.00	

Planned use of realized savings towards ES Road reconstruction – by transferring, the District will have a significant funding foundation towards an anticipated \$1M+ construction cost



Mechanicville City School District
2024-25 Proposed Budget

Expenditures	Proposed Budget 2024-25	Budget 2023-24	\$ Difference	% Difference
General Support	\$ 3,945,778	3,574,266	371,513	10.39%
Instruction	\$ 18,658,502	16,903,640	1,754,862	10.38%
Transportation	\$ 1,822,518	1,866,746	(44,228)	-2.37%
Employee Benefits	\$ 7,920,199	6,967,241	952,958	13.68%
Debt Service	\$ 3,720,943	3,764,493	(43,550)	-1.16%
Interfund Transfers	\$ 750,000	200,000	550,000	275.00%
Totals:	36,817,940	33,276,386	3,541,554	10.64%
Revenues	Proposed 2024-25	Budget 2023-24	\$ Difference	% Difference
Property Taxes	\$ 15,350,682	14,805,827	544,854	3.68%
Payment in Lieu of Taxes	\$ 197,878	97,878	100,000	102.17%
State Aid	\$ 17,187,721	17,066,437	121,284	0.71%
Other Items	\$ 837,500	320,500	517,000	161.31%
Interfund Transfers	\$ 95,000	95,750	(750)	-0.78%
Appropriated from Debt Reserve	\$ -	150,000	(150,000)	-100.00%
Appropriated from ERS Reserve	\$ -	50,000	(50,000)	-100.00%
Appropriated from TRS Reserve	\$ -	50,000	(50,000)	-100.00%
Fund Balance	\$ 3,149,160	639,994	2,509,166	392.06%
Totals:	36,817,940	33,276,386	3,541,555	10.64%



2024-25 Expenditures at a Glance

Mechanicville CSD

2024-25 Expenditures at a Glance

4/11/2024

	2023-24 Budget	2024-25 Proposed Budget	\$ Change	% Change
Salaries (professional)	\$ 10,519,471	\$ 11,391,258	\$ 871,787	8.287%
Salaries (support)	\$ 3,503,376	\$ 3,992,553	\$ 489,177	13.963%
Employee benefits	\$ 6,959,842	\$ 7,912,587	\$ 952,745	13.689%
Equipment	\$ 631,278	\$ 545,795	\$ (85,483)	-13.541%
Supplies & textbooks/other	\$ 612,615	\$ 691,832	\$ 79,217	12.931%
Contract Services	\$ 2,925,397	\$ 3,604,275	\$ 678,878	23.206%
BOCES Services	\$ 4,159,913	\$ 4,208,697	\$ 48,784	1.173%
Debt Service	\$ 3,764,493	\$ 3,720,943	\$ (43,550)	-1.157%
Interfund transfers	\$ 200,000	\$ 750,000	\$ 550,000	275.000%
Total	\$ 33,276,386	\$ 36,817,940	\$ 3,541,554	10.643%



Actual budget passed, reflects a decrease of \$147,727 in foundation aid – an actual overall reduction of -.823%

2024-25 Revenues

Revenue Type	Comment	2023-24 Budget	2024-25 Proposed	Change \$	Change %
Local Sources		\$ 350,149.85	\$ 862,500.00	\$ 512,350.15	146.32%
Federal Sources		\$ 20,000.00	\$ 25,000.00	\$ 5,000.00	25.00%
State Aid		\$ 17,066,437.00	\$ 17,187,721.00	\$ 121,284.00	0.71%
Payment in Lieu of Taxes		\$ 98,978.00	\$ 197,878.00	\$ 98,900.00	99.92%
Other Property Tax Items		\$ 45,000.00	\$ 45,000.00	\$ -	0.00%
Property Taxes (Tax Levy)		\$ 14,805,827	\$ 15,350,681.00	\$ 544,853.85	3.68%
				\$ -	
Total		\$ 32,386,392.00	\$ 33,668,780.00	\$ 1,282,388.00	3.96%
Appropriate Fund balance	Debt Reserve	\$ 150,000.00		\$ (150,000.00)	-100.00%
Appropriate Fund balance	ERS Reserve	\$ 50,000.00		\$ (50,000.00)	-100.00%
Appropriated Fund Balance	TRS Reserve	\$ 50,000.00		\$ (50,000.00)	-100.00%
Appropriated Fund Balance		\$ 639,994.00	\$ 3,149,160.00	\$ 2,509,166.00	392.06%
Total Appropriated F/B		\$ 889,994.00	\$ 3,149,160.00		
Total		\$ 33,276,386.00	\$ 36,817,940.00	\$ 3,541,554.00	10.64%





Property Tax Report Card

Form Due - April 29, 2024

Form Preparer Name:

COLLEEN DICAPRIO

Preparer's Telephone Number:

518-664-5727

Shaded Fields Will Calculate

	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	33,276,386	36,817,940	10.64 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	14,805,827	15,350,681	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	14,805,827	15,350,681	3.68 %
F. Permissible Exclusions to the School Tax Levy Limit	1,088,961	1,356,752	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	14,368,277	14,060,792	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	13,716,866	13,993,929	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	651,411	66,863	
Public School Enrollment	1,368	1,360	-0.58 %
Consumer Price Index			4.12 %



5 Year Lookback of Tax Cap Calculations

Mechanicville City School District						
Tax Cap Calculation						
Fiscal Year Ending		2025	2024	2023	2022	2021
Tax Levy Limit (Cap) before Exclusions						
Tax Levy Prior Year		14,805,827	14,380,174	14,127,295	14,127,295	13,738,535
Prior Year Reserve Offset	+	0	0	0	0	0
Reserve Amount	+	0	0	0	0	0
Tax Base Growth Factor	X	1.0111	1.0097	1.017	1.0133	1.0185
PILOTS Receivable Prior Year	+	97,878	268,997	254,565	221,827	186,153
Tort/Judgment Exclusion Prior Year	-	0	0	0	0	0
Capital Tax Levy for Prior Year	-	1,088,961	606,154	730,939	515,465	578,927
Allowable Levy Growth Factor	X	1.02	1.02	1.02	1.0123	1.0181
PILOTS Receivable Current Year	-	197,878	97,878	268,997	254,565	234,253
Available Carryover from Prior Year	+	0	0	0	0	0
Total Levy Limit before Exclusions		14,060,792	14,368,277	13,899,910	13,939,450	13,611,830
Exclusions						
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy	+	0	0	0	0	0
Capital Tax Levy for Current Year	+	1,353,352	1,088,961	606,154	730,939	515,465
Tax levy for pension contribution expense						
TRS	+	0	0	0	0	0
ERS	+	3,400	0	0	0	0
Total Exclusions		1,356,752	1,088,961	606,154	730,939	515,465
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions		15,417,544	15,457,238	14,506,064	14,670,389	14,127,295
Reserve Amount Used to Reduce Current Year Levy		0	0	0	0	0
Proposed Levy for Current Year, Net of Reserve		15,350,681	14,805,827	14,380,174	14,127,295	14,127,295
Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy		4.13%	7.49%	2.68%	3.84%	2.83%
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy		66,863	651,411	125,890	543,094	0
Planning to Override the Cap		No	No	No	No	No



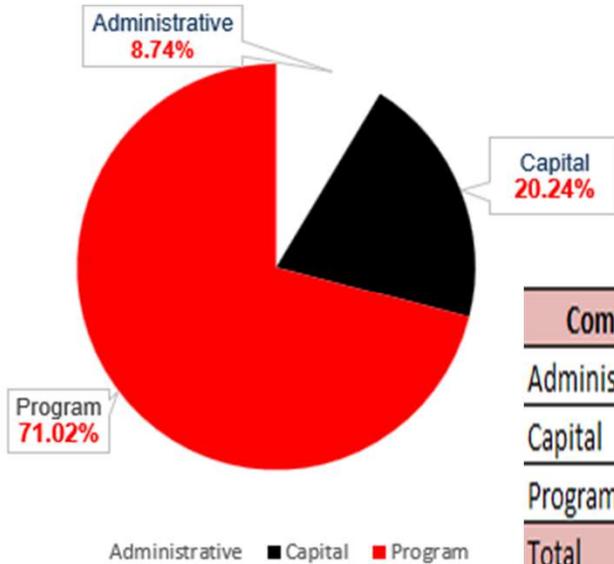
Actual vs. Allowable Tax Levy History

Year	Allowable Levy	Allowed but unlevied	Actual Levy
2012-13	1.41%	20,146	1.22%
2013-14	5.61%	287,502	2.93%
2014-15	4.17%	80,701	3.44%
2015-16	3.65%	82,720	2.93%
2016-17	0.48%	(272,326)	2.79%
2017-18	5.35%	142,740	4.17%
2018-19	4.43%	241,594	2.54%
2019-20	6.78%	418,679	3.62%
2020-21	2.83%	-	2.83%
2021-22	3.84%	543,094	0.00%
2022-23	2.68%	125,890	1.79%
2023-24	7.49%	651,411	2.96%
2024-25	4.13%	611,717	3.68%
Total		2,933,868	
13 yr avg	4.07%	225,682.18	2.68%



Mechanicville City School District

Three Part Budget Allocation



Component	2023-24	%	2024-25	%	\$ Inc/Dec	% Inc.
Administrative	\$ 2,845,633.00	8.55%	\$ 3,218,594.86	8.74%	\$ 372,961.86	13.11%
Capital	\$ 6,349,588.00	19.08%	\$ 7,450,792.86	20.24%	\$ 1,101,204.86	17.34%
Program	\$ 24,081,164.00	72.37%	\$ 26,148,552.73	71.02%	\$ 2,067,388.73	8.59%
Total	\$ 33,276,385.00		\$ 36,817,940.45		\$ 3,541,555.45	



Estimated Tax Rates per Municipality (Subject to final tax rolls- School Taxes)

2024-25 District Tax Levy Calculation

Equalization Rate	Municipality	ASSESSED VALUE	TRUE VALUE	% OF LEVY	TAX LEVY \$
88.00	Mechanicville	\$ 303,208,561	\$ 344,555,182.95	0.267037	\$ 4,099,199.93
63.00	Stillwater	\$ 154,896,170	\$ 245,866,936.51	0.190552	\$ 2,925,098.15
15.18	Schaghticoke	\$ 20,435,824	\$ 134,623,346.51	0.104336	\$ 1,601,624.47
39.75	Halfmoon	\$ 224,684,738	\$ 565,244,623.90	0.438076	\$ 6,724,759.45
		\$ 703,225,293	\$ 1,290,290,089.87	1.00	\$ 15,350,682.00

Express Ad	Current Year (24/25) Tax Rate %	Prior Year (23/24) Tax Rate %	Increase/Decrease	% Increase % Decrease
Mechanicville	\$ 13.519407	\$ 13.122360	\$ 0.3970469	3.03%
Stillwater	\$ 18.884251	\$ 18.214619	\$ 0.6696318	3.68%
Schaghticoke	\$ 78.373374	\$ 76.036105	\$ 2.3372687	3.07%
Halfmoon	\$ 29.929756	\$ 28.714811	\$ 1.2149449	4.23%
Tr. Value Rate	\$ 11.897078	\$ 12.203795	\$ (0.3067)	3.50%





Estimated Tax Rates per Municipality (Subject to final tax rolls-Library Levy)

2024-25 Library Tax Levy Calculation					
Equalization Rate	Municipality	ASSESSED VALUE	TRUE VALUE	% OF LEVY	TAX LEVY \$
88.00	Mechanicville	\$ 303,208,561	\$ 344,555,182.95	0.267037	\$ 131,105.02
63.00	Stillwater	\$ 154,896,170	\$ 245,866,936.51	0.190552	\$ 93,553.63
15.18	Schaghticoke	\$ 20,435,824	\$ 134,623,346.51	0.104336	\$ 51,224.87
39.75	Halfmoon	\$ 224,684,738	\$ 565,244,623.90	0.438076	\$ 215,078.48
		\$ 703,225,293	\$ 1,290,290,089.87	1.00	\$ 490,962.00
		Current Year (24/25)	Prior Year (23/24)	Increase/	% Increase
		Tax Rate %	Tax Rate %	Decrease	% Decrease
Express Ad	Mechanicville	\$ 0.432392	\$ 0.425287	\$ 0.01	1.67%
	Stillwater	\$ 0.603976	\$ 0.590324	\$ 0.01	2.31%
	Schaghticoke	\$ 2.506621	\$ 2.464280	\$ 0.04	1.72%
	Halfmoon	\$ 0.957246	\$ 0.930628	\$ 0.03	2.86%
					2.14%
	Tr. Value Rate	\$ 0.380505	\$ 0.395517	\$ (0.02)	-3.80%
		Tax Levy \$	Assessed Value	Rate	
	Mechanicville	\$ 131,105.02	\$ 303,208,561	\$ 0.432392	1000
	Stillwater	\$ 93,553.63	\$ 154,896,170	\$ 0.603976	1000
	Schaghticoke	\$ 51,224.87	\$ 20,435,824	\$ 2.506621	1000
	Halfmoon	\$ 215,078.48	\$ 224,684,738	\$ 0.957246	1000
		\$ 490,962.00			



Mechanicville City School District

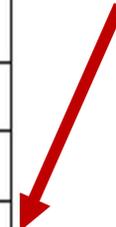
Contingency Budget

What happens if we go to contingency?

School District Notice Excerpt
School District Budget Notice

Reduction in
proposed
spending by
over 4%

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	\$33,276,386	\$36,817,940	\$35,377,807
Increase/Decrease for the 2023-24 School Year		\$3,541,554	\$2,101,421
Percentage Increase/Decrease in Proposed Budget		10.64%	6.32%
Change in the Consumer Price Index		4.12%	





Mechanicville City School District

Contingency Budget

How or why would a contingent budget happen?

- If a budget approval is not achieved by:
 - ✓ Simple majority (50% +1 voter approval)

- If proposed budget is defeated, district has one of the following options:
 - ✓ Resubmit the defeated budget allowing enough time for legal notices;
 - ✓ Submit a revised budget allowing enough time for legal notices;
 - ✓ Adopt a contingency budget
 - ✓ If the resubmitted or revised budget is defeated, the BOE MUST adopt a contingent budget
 - ✓ *Contingent budget = Over \$1.4 million reduction of non-contingent expenses*



Mechanicville City School District

Contingency Budget

How or why would a contingent budget happen?

✓ Important to note: If contingent budget is decided, the tax levy can be no greater than the prior year actual tax levy. No increase is allowed.

- **What are non-contingent expenses?**

- ☐ Examples of non-contingent expenses include (but not limited to):
 - Capital construction projects (transfer to capital fund)
 - Most equipment;
 - School bus purchases



Mechanicville City School District

Contingency Budget

How or why would a contingent budget happen?

- ❑ Ordinary contingent expenses may additionally need to be reduced to ensure there is no tax levy increase:
 - Interscholastic athletics
 - Extracurricular activities
 - Field trips as well as related transportation



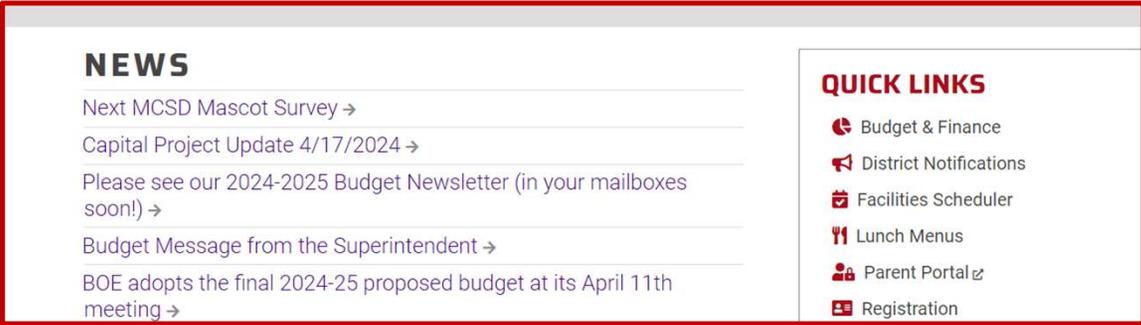
Voting and Ballot

- Voting will take place on Tuesday, May 21st from noon until 9:00 pm in the High School gymnasium
- Proposition #1: Approve the proposed budget of \$36,817,940, 10.64%, 3.68% increase in taxes
- Proposition #2: Approve annual appropriation of \$490,962, separate and apart from the Mechanicville City School District annual school district budget, be approved to support and maintain the Mechanicville District Public Library, raised annually by tax;
- To elect two (2) members of the Board of Education to three (3) year terms each commencing on July 1, 2024 and expiring on June 30, 2027 to succeed Daniel O'Connor and Michael Raucci whose terms expire on June 30, 2024.
- To elect one (1) trustee of the Mechanicville Public Library to fill a five year term commencing July 1, 2024 and ending June 30, 2029.



2024-25 Budget Hearing

Visit our website for budget information: www.mechanicville.org

- 

NEWS

 - [Next MCSD Mascot Survey →](#)
 - [Capital Project Update 4/17/2024 →](#)
 - [Please see our 2024-2025 Budget Newsletter \(in your mailboxes soon!\) →](#)
 - [Budget Message from the Superintendent →](#)
 - [BOE adopts the final 2024-25 proposed budget at its April 11th meeting →](#)

QUICK LINKS

 - [Budget & Finance](#)
 - [District Notifications](#)
 - [Facilities Scheduler](#)
 - [Lunch Menus](#)
 - [Parent Portal ↗](#)
 - [Registration](#)

- Budget packets available in each school and District office for more information
- Budget newsletter should have arrived

Questions?

